

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Intelligent Delivery Solutions Ltd

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for the Year Ended 31 March 2023

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Intelligent Delivery Solutions Ltd

Company Information
for the Year Ended 31 March 2023

DIRECTORS:

A P C Moore
Mrs C P Briers
Mrs L A Moore
J J Briers

REGISTERED OFFICE:

100 High Ash Drive
Alwoodley
Leeds
West Yorkshire
LS17 8RE

REGISTERED NUMBER:

09464400 (England and Wales)

ACCOUNTANTS:

Leon & Company
Chartered Accountants
100 High Ash Drive
Alwoodley
Leeds
West Yorkshire
LS17 8RE

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		8,033		9,392
Investments	5		75,000		100,000
			<u>83,033</u>		<u>109,392</u>
CURRENT ASSETS					
Debtors	6	499,858		389,378	
Cash at bank		<u>189,038</u>		<u>75,227</u>	
		688,896		464,605	
CREDITORS					
Amounts falling due within one year	7	<u>409,591</u>		<u>517,299</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>279,305</u>		<u>(52,694)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>362,338</u>		<u>56,698</u>
CREDITORS					
Amounts falling due after more than one year	8		(1,300,000)		(31,521)
PROVISIONS FOR LIABILITIES			<u>(1,526)</u>		<u>(1,784)</u>
NET (LIABILITIES)/ASSETS			<u>(939,188)</u>		<u>23,393</u>
CAPITAL AND RESERVES					
Called up share capital			200		200
Retained earnings			<u>(939,388)</u>		<u>23,193</u>
SHAREHOLDERS' FUNDS			<u>(939,188)</u>		<u>23,393</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued
31 March 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 November 2023 and were signed on its behalf by:

A P C Moore - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Intelligent Delivery Solutions Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 27 (2022 - 25) .

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2022	40,598
Additions	3,941
At 31 March 2023	<u>44,539</u>
DEPRECIATION	
At 1 April 2022	31,206
Charge for year	5,300
At 31 March 2023	<u>36,506</u>
NET BOOK VALUE	
At 31 March 2023	<u>8,033</u>
At 31 March 2022	<u>9,392</u>

5. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 April 2022	100,000
Disposals	(25,000)
At 31 March 2023	<u>75,000</u>
NET BOOK VALUE	
At 31 March 2023	<u>75,000</u>
At 31 March 2022	<u>100,000</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	432,982	332,336
Other debtors	66,876	57,042
	<u>499,858</u>	<u>389,378</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Bank loans and overdrafts	20,218	84,850
Trade creditors	209,091	259,134
Taxation and social security	102,898	106,945
Other creditors	77,384	66,370
	<u>409,591</u>	<u>517,299</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	<u>1,300,000</u>	<u>31,521</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments		
Other loans more 5yrs non-inst	<u>1,300,000</u>	<u>-</u>

9. ULTIMATE CONTROLLING PARTY

The controlling parties are Messrs Moore and Briers by virtue of their combined ownership of 90% of the issued equity share capital of the parent company, Intelligent Delivery Operations Group Ltd (company number: 10146729).

Intelligent Delivery Solutions Ltd

Report of the Accountants to the Directors of
Intelligent Delivery Solutions Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2023 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Leon & Company
Chartered Accountants
100 High Ash Drive
Alwoodley
Leeds
West Yorkshire
LS17 8RE

Date:

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.