

**AMAZON LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

Modus Accountants Ltd

ACCA

Unit 1c Eagle Industrial Estate, Church Green  
Witney  
Oxfordshire  
OX28 4YR

**Amazon Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 June 2022**

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**Amazon Ltd**  
**Company Information**  
**For The Year Ended 30 June 2022**

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<b>Director</b>	Mr Sebastian Haigh
<b>Secretary</b>	Mr Sebastian Haigh
<b>Company Number</b>	10804351
<b>Registered Office</b>	Unit 1 Kings Meadow Ferry Hinksey Road Oxford OX2 0DP
<b>Accountants</b>	Modus Accountants Ltd ACCA Unit 1c Eagle Industrial Estate, Church Green Witney Oxfordshire OX28 4YR

**Amazon Ltd**  
**Balance Sheet**  
**As at 30 June 2022**

**Registered number:** 10804351

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>3</b>		37,206		19,800
Tangible Assets	<b>4</b>		3,626		-
			<u>40,832</u>		<u>19,800</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	98,338		179,506	
Cash at bank and in hand		<u>91,381</u>		<u>15,529</u>	
		189,719		195,035	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(181,011 )</u>		<u>(205,823 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>8,708</u>		<u>(10,788 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>49,540</u>		<u>9,012</u>
<b>NET ASSETS</b>			<u>49,540</u>		<u>9,012</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		1,000		1,000
Profit and Loss Account			<u>48,540</u>		<u>8,012</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>49,540</u>		<u>9,012</u>

**Amazon Ltd**  
**Balance Sheet (continued)**  
**As at 30 June 2022**

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For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Sebastian Haigh

Director

**20 March 2023**

The notes on pages 4 to 6 form part of these financial statements.

**Amazon Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are Domain name. It is amortised to profit and loss account over its estimated economic life of 10 years.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	Straight Line 20%
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**1.5. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**1.6. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**Amazon Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2022**

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 (2021: 2)

**3. Intangible Assets**

	Other £	Development Costs £	Total £
<b>Cost</b>			
As at 1 July 2021	22,000	-	22,000
Additions	-	19,606	19,606
As at 30 June 2022	<u>22,000</u>	<u>19,606</u>	<u>41,606</u>
<b>Amortisation</b>			
As at 1 July 2021	2,200	-	2,200
Provided during the period	2,200	-	2,200
As at 30 June 2022	<u>4,400</u>	<u>-</u>	<u>4,400</u>
<b>Net Book Value</b>			
As at 30 June 2022	<u>17,600</u>	<u>19,606</u>	<u>37,206</u>
As at 1 July 2021	<u>19,800</u>	<u>-</u>	<u>19,800</u>

**4. Tangible Assets**

	Computer Equipment £
<b>Cost</b>	
As at 1 July 2021	-
Additions	4,533
As at 30 June 2022	<u>4,533</u>
<b>Depreciation</b>	
As at 1 July 2021	-
Provided during the period	907
As at 30 June 2022	<u>907</u>
<b>Net Book Value</b>	
As at 30 June 2022	<u>3,626</u>
As at 1 July 2021	<u>-</u>

**5. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	91,538	179,506
Prepayments and accrued income	6,800	-
	<u>98,338</u>	<u>179,506</u>

**Amazon Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2022**

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**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,090	3,156
Corporation tax	11,322	15,341
Other taxes and social security	173	73
VAT	49,146	32,116
Net wages	5,046	2,024
Other creditors	74	74
Accruals and deferred income	6,744	-
Director's loan account	94,416	153,039
	<u>181,011</u>	<u>205,823</u>

**7. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	<u>1,000</u>	<u>1,000</u>

**8. Directors Advances, Credits and Guarantees**

As at the year end, the company owed the directors, Mr Sebastian Haigh, £94,416 by way of directors loan.

The above loan is unsecured, interest free and repayable on demand.

**9. Ultimate Controlling Party**

The company's ultimate controlling party is Mr Sebastian Haigh by virtue of his ownership of 100% of the issued share capital in the company.

**10. General Information**

Amazon Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 10804351 . The registered office is Unit 1 Kings Meadow Ferry Hinksey Road, Oxford, OX2 0DP.



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.