

**AMAZON LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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Amazon Ltd
Company Information
For The Year Ended 30 June 2024

Director	S Haigh
Secretary	S Haigh
Company Number	10804351
Registered Office	Unit 1 Kings Meadow Ferry Hinksey Road Oxford OX2 0DP
Accountants	Modus Accountants Ltd Unit 1c Church Green Witney OX28 4YR

Amazon Ltd
Balance Sheet
As At 30 June 2024

Registered number: 10804351

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		157,833		60,204
Tangible Assets	5		2,552		3,705
			160,385		63,909
CURRENT ASSETS					
Debtors	6	11,599		49,818	
Cash at bank and in hand		17,073		51,672	
			28,672		101,490
Creditors: Amounts Falling Due Within One Year	7	(84,764)		(81,080)	
NET CURRENT ASSETS (LIABILITIES)			(56,092)		20,410
TOTAL ASSETS LESS CURRENT LIABILITIES			104,293		84,319
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(638)		(759)
NET ASSETS			103,655		83,560
CAPITAL AND RESERVES					
Called up share capital	8		1,000		1,000
Profit and Loss Account			102,655		82,560
SHAREHOLDERS' FUNDS			103,655		83,560

Amazon Ltd
Balance Sheet (continued)
As At 30 June 2024

For the year ending 30 June 2024 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

S Haigh

Director
30 June 2025

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 2024

1. 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.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. 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.

2.3. 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.

2.4. 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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2.5. 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.

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

comprehensive income or directly in equity respectively.

Amazon Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2023: 2)

4. Intangible Assets

	Other £	Development Costs £	Total £
Cost			
As at 1 July 2023	22,000	44,804	66,804
Additions	-	99,829	99,829
As at 30 June 2024	22,000	144,633	166,633
Amortisation			
As at 1 July 2023	6,600	-	6,600
Provided during the period	2,200	-	2,200
As at 30 June 2024	8,800	-	8,800
Net Book Value			
As at 30 June 2024	13,200	144,633	157,833
As at 1 July 2023	15,400	44,804	60,204

5. Tangible Assets

	Computer Equipment £
Cost	
As at 1 July 2023	5,764
As at 30 June 2024	5,764
Depreciation	
As at 1 July 2023	2,059
Provided during the period	1,153
As at 30 June 2024	3,212
Net Book Value	
As at 30 June 2024	2,552
As at 1 July 2023	3,705

6. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	4,799	43,018
Prepayments and accrued income	6,800	6,800
	11,599	49,818

Amazon Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Corporation tax	20,057	8,706
Other taxes and social security	1,515	1,623
VAT	15,293	21,956
Accruals and deferred income	47,544	20,344
Director's loan account	355	28,451
	<u>84,764</u>	<u>81,080</u>

8. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	<u>1,000</u>	<u>1,000</u>

9. Directors Advances, Credits and Guarantees

Included within Creditors are the following loans to directors:

	As at 1 July 2023	Amounts advanced	Amounts repaid	Amounts written off	As at 30 June 2024
	£	£	£	£	£
Mr Sebastian Haigh	<u>28,451</u>	<u>-</u>	<u>28,096</u>	<u>-</u>	<u>355</u>

As at the year end, the company owed the directors, Mr Sebastian Haigh, £355 (2023: £28,451) by way of directors loan.

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

10. 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.

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.