

**AMAZON LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Amazon Ltd
Unaudited Financial Statements
For The Year Ended 30 June 2023

Contents

	Page
Company Information	1
Balance Sheet	2–3
Notes to the Financial Statements	4–6

Amazon Ltd
Company Information
For The Year Ended 30 June 2023

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 2023

Registered number: 10804351

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		60,204		37,206
Tangible Assets	5		3,705		3,626
			<u>63,909</u>		<u>40,832</u>
CURRENT ASSETS					
Debtors	6	49,818		98,338	
Cash at bank and in hand		51,672		91,381	
		<u>101,490</u>		<u>189,719</u>	
Creditors: Amounts Falling Due Within One Year	7	(81,080)		(181,011)	
			<u>20,410</u>		<u>8,708</u>
NET CURRENT ASSETS (LIABILITIES)					
			<u>84,319</u>		<u>49,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(759)		-
			<u>83,560</u>		<u>49,540</u>
NET ASSETS					
CAPITAL AND RESERVES					
Called up share capital	8	1,000		1,000	
Profit and Loss Account		82,560		48,540	
			<u>83,560</u>		<u>49,540</u>
SHAREHOLDERS' FUNDS					
			<u>83,560</u>		<u>49,540</u>

Amazon Ltd
Balance Sheet (continued)
As At 30 June 2023

For the year ending 30 June 2023 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

11 April 2024

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 2023

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%
--------------------	-------------------

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 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 2023

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

4. Intangible Assets

	Other	Development	Total
	£	Costs	£
Cost		£	£
As at 1 July 2022	22,000	19,606	41,606
Additions	-	25,198	25,198
As at 30 June 2023	22,000	44,804	66,804
Amortisation			
As at 1 July 2022	4,400	-	4,400
Provided during the period	2,200	-	2,200
As at 30 June 2023	6,600	-	6,600
Net Book Value			
As at 30 June 2023	15,400	44,804	60,204
As at 1 July 2022	17,600	19,606	37,206

5. Tangible Assets

	Computer
	Equipment
	£
Cost	
As at 1 July 2022	4,533
Additions	1,231
As at 30 June 2023	5,764
Depreciation	
As at 1 July 2022	907
Provided during the period	1,152
As at 30 June 2023	2,059
Net Book Value	
As at 30 June 2023	3,705
As at 1 July 2022	3,626

6. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	43,018	91,538
Prepayments and accrued income	6,800	6,800
	49,818	98,338

Amazon Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	-	14,090
Corporation tax	8,706	11,322
Other taxes and social security	1,623	173
VAT	21,956	49,146
Net wages	-	5,046
Other creditors	-	74
Accruals and deferred income	20,344	6,744
Director's loan account	28,451	94,416
	<u>81,080</u>	<u>181,011</u>

8. Share Capital

	2023	2022
	£	£
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 2022	Amounts advanced	Amounts repaid	Amounts written off	As at 30 June 2023
	£	£	£	£	£
Mr Sebastian Haigh	<u>94,416</u>	<u>6,516</u>	<u>72,481</u>	<u>-</u>	<u>28,451</u>

As at the year end, the company owed the directors, Mr Sebastian Haigh, £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.