

Company registration number 04005299 (England and Wales)

AMAZON SERVICES.COM LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023
PAGES FOR FILING WITH REGISTRAR

AMAZON SERVICES.COM LIMITED

CONTENTS

	Page
Balance sheet	1 - 2
Notes to the financial statements	3 - 6

AMAZON SERVICES.COM LIMITED

BALANCE SHEET

AS AT 30 NOVEMBER 2023

		2023	2022
	Notes	£	£
Fixed assets			
Intangible assets	3	216	433
Tangible assets	4	9,886	10,876
		<u>10,102</u>	<u>11,309</u>
Current assets			
Stocks		-	30,160
Debtors	5	673,082	540,610
Cash at bank and in hand		3,498	430,257
		<u>676,580</u>	<u>1,001,027</u>
Creditors: amounts falling due within one year	6	<u>(261,852)</u>	<u>(614,700)</u>
Net current assets		<u>414,728</u>	<u>386,327</u>
Total assets less current liabilities		<u>424,830</u>	<u>397,636</u>
Creditors: amounts falling due after more than one year	7	(48,900)	(48,900)
Provisions for liabilities		<u>(1,920)</u>	<u>(2,827)</u>
Net assets		<u><u>374,010</u></u>	<u><u>345,909</u></u>
Capital and reserves			
Called up share capital		100	100
Profit and loss reserves		373,910	345,809
Total equity		<u><u>374,010</u></u>	<u><u>345,909</u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 November 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

AMAZON SERVICES.COM LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 NOVEMBER 2023

The financial statements were approved and signed by the director and authorised for issue on 30 August 2024

Mr A Fox
Director

Company registration number 04005299 (England and Wales)

AMAZON SERVICES.COM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

Company information

Amazon Services.com Limited is a private company limited by shares incorporated in England and Wales. The registered office is 156-158 Drummond Road, Skegness, Lincolnshire, PE25 3EX.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable net of VAT and other sales related taxes.

1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Web development	33% straight line
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1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% reducing balance
Plant and equipment	20% reducing balance
Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

AMAZON SERVICES.COM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies (Continued)

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell, after making due allowance for obsolete and slow moving stock where appropriate.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

Debtors and creditors receivable/payable with a year

Debtors and creditors are recorded at transaction price receivable or payable within one year. Any losses arising from impairment are recognised in the profit and loss account within administrative expenses.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. They are subsequently measured at amortised cost using the effective interest rate method, less impairment.

1.9 Taxation

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

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date 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 is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

AMAZON SERVICES.COM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	4	4

3 Intangible fixed assets

	Web development £
Cost	
At 1 December 2022 and 30 November 2023	5,900
Amortisation and impairment	
At 1 December 2022	5,467
Amortisation charged for the year	217
At 30 November 2023	5,684
Carrying amount	
At 30 November 2023	216
At 30 November 2022	433

4 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 December 2022	50,620	7,112	5,660	63,392
Additions	-	1,482	-	1,482
At 30 November 2023	50,620	8,594	5,660	64,874
Depreciation and impairment				
At 1 December 2022	42,127	5,915	4,474	52,516
Depreciation charged in the year	1,699	536	237	2,472
At 30 November 2023	43,826	6,451	4,711	54,988
Carrying amount				
At 30 November 2023	6,794	2,143	949	9,886
At 30 November 2022	8,493	1,197	1,186	10,876

AMAZON SERVICES.COM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	135,419	3,008
Corporation tax recoverable	-	979
Other debtors	537,663	536,518
Prepayments and accrued income	-	105
	<u>673,082</u>	<u>540,610</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	21,837	340,531
Trade creditors	-	30,954
Corporation tax	18,870	-
Other taxation and social security	11,481	2,252
Other creditors	207,717	234,354
Accruals and deferred income	1,947	6,609
	<u>261,852</u>	<u>614,700</u>

The bank overdraft and loan is secured by fixed and floating charges over the assets of the company.

7 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other borrowings	<u>48,900</u>	<u>48,900</u>

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.