

Company registration number 10874724 (England and Wales)

**AZURE LONDON MERCHANTS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023  
PAGES FOR FILING WITH REGISTRAR**

# AZURE LONDON MERCHANTS LIMITED

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# AZURE LONDON MERCHANTS LIMITED (REGISTERED NUMBER: 10874724)

## BALANCE SHEET

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	3		149		198
<b>Current assets</b>		-		-	
<b>Creditors: amounts falling due within one year</b>	4	(51,080)		(51,080)	
<b>Net current liabilities</b>			(51,080)		(51,080)
<b>Net liabilities</b>			(50,931)		(50,882)
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss reserves			(51,031)		(50,982)
<b>Total equity</b>			(50,931)		(50,882)

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 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her 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.

The financial statements were approved and signed by the director and authorised for issue on 9 August 2023

Mrs C C Howey  
**Director**

# AZURE LONDON MERCHANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2023

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#### 1 Accounting policies

##### Company information

Azure London Merchants Limited is a private company limited by shares incorporated in England and Wales. The registered office is 4th Floor, 399-401 Strand, London, WC2R 0LT.

##### 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 £1.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 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:

Computers	25% reducing balance
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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.

#### 2 Employees

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

	2023 Number	2022 Number
Total	1	1
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# AZURE LONDON MERCHANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 3 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 August 2022 and 31 July 2023	835
<b>Depreciation and impairment</b>	
At 1 August 2022	637
Depreciation charged in the year	49
At 31 July 2023	686
<b>Carrying amount</b>	
At 31 July 2023	149
At 31 July 2022	198

### 4 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	51,080	51,080

### 5 Called up share capital

	2023 Number	2022 Number	2023 £	2022 £
<b>Ordinary share capital</b>				
<b>Issued and fully paid</b>				
Ordinary A Shares of £1 each	50	50	50	50
Ordinary B Shares of £1 each	50	50	50	50
	100	100	100	100

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.