

Unaudited Financial Statements
for the Year Ended 31 August 2023
for
INDIGO PACIFIC SITE SERVICES LIMITED

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for the year ended 31 August 2023**

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INDIGO PACIFIC SITE SERVICES LIMITED

**Company Information
for the year ended 31 August 2023**

DIRECTOR: D Walker

SECRETARY: Mrs K Walker

REGISTERED OFFICE: Kensington House
3 Kensington
Bishop Auckland
Co. Durham
DL14 6HX

REGISTERED NUMBER: 05919807 (England and Wales)

ACCOUNTANTS: Mitchells Grievson Limited
Kensington House
3 Kensington
Bishop Auckland
Co. Durham
DL14 6HX

INDIGO PACIFIC SITE SERVICES LIMITED (REGISTERED NUMBER: 05919807)

**Balance Sheet
31 August 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		-		881
CURRENT ASSETS					
Debtors	5	13,944		15,330	
Cash at bank		<u>5,268</u>		<u>931</u>	
		19,212		16,261	
CREDITORS					
Amounts falling due within one year	6	<u>158,298</u>		<u>135,672</u>	
NET CURRENT LIABILITIES			<u>(139,086)</u>		<u>(119,411)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(139,086)		(118,530)
CREDITORS					
Amounts falling due after more than one year	7		<u>9,907</u>		<u>12,800</u>
NET LIABILITIES			<u>(148,993)</u>		<u>(131,330)</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>(148,994)</u>		<u>(131,331)</u>
SHAREHOLDERS' FUNDS			<u>(148,993)</u>		<u>(131,330)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued
31 August 2023

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 March 2024 and were signed by:

D Walker - Director

**Notes to the Financial Statements
for the year ended 31 August 2023**

1. STATUTORY INFORMATION

Indigo Pacific Site Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1).

Notes to the Financial Statements - continued
for the year ended 31 August 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2022	123,849	8,930	4,700	784	138,263
Disposals	(123,849)	-	-	(784)	(124,633)
At 31 August 2023	<u>-</u>	<u>8,930</u>	<u>4,700</u>	<u>-</u>	<u>13,630</u>
DEPRECIATION					
At 1 September 2022	123,226	8,930	4,558	668	137,382
Charge for year	623	-	35	50	708
Eliminated on disposal	(123,849)	-	107	(718)	(124,460)
At 31 August 2023	<u>-</u>	<u>8,930</u>	<u>4,700</u>	<u>-</u>	<u>13,630</u>
NET BOOK VALUE					
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2022	<u>623</u>	<u>-</u>	<u>142</u>	<u>116</u>	<u>881</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Intercompany loan	11,015	11,015
Tax	1,500	1,500
VAT	-	1,386
Prepayments	<u>1,429</u>	<u>1,429</u>
	<u>13,944</u>	<u>15,330</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	-	16
Trade creditors	8,009	6,282
Directors' current accounts	147,289	126,374
Accruals and deferred income	<u>3,000</u>	<u>3,000</u>
	<u>158,298</u>	<u>135,672</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans - 1-2 years	3,195	12,800
Bank loans - 2-5 years	<u>6,712</u>	<u>-</u>
	<u>9,907</u>	<u>12,800</u>

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

8. RELATED PARTY DISCLOSURES

At the year end Lifecell Limited, a company in which Mr D Walker is Director and shareholder, owed Indigo Pacific Site Services Limited £11,015 (2022 - £11,015).

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is D Walker.

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.