

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**INDIGO INFRASTRUCTURE SERVICES LIMITED**

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

---

**INDIGO INFRASTRUCTURE SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**DIRECTORS:**

Mr M I Cant  
Miss L J Jeynes  
Mr A C McLaughlin

**REGISTERED OFFICE:**

95 Upper Holly Walk  
Leamington Spa  
Warwickshire  
CV32 4JS

**REGISTERED NUMBER:**

07253718 (England and Wales)

**ACCOUNTANTS:**

TGFP  
Chartered Accountants  
Fulford House  
Newbold Terrace  
Leamington Spa  
Warwickshire  
CV32 4EA

STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Investments	4		68,807		68,807
<b>CURRENT ASSETS</b>					
Cash at bank		96		22	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>66,404</u>		<u>65,157</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(66,308)</u>		<u>(65,135)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,499</u>		<u>3,672</u>
<b>CAPITAL AND RESERVES</b>					
Called up and paid share capital			200		200
Retained earnings			<u>2,299</u>		<u>3,472</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,499</u>		<u>3,672</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 June 2022 and were signed on its behalf by:

Miss L J Jeynes - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1. STATUTORY INFORMATION**

Indigo Infrastructure 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Preparation of consolidated financial statements**

The financial statements contain information about Indigo Infrastructure Services Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Turnover**

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

**Financial instruments**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

**Going concern**

The financial statements have been prepared on the going concern basis, on the understanding that the company will receive continued support from the director for a period of at least 12 months from the date of these financial statements.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2020 - 3).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. FIXED ASSET INVESTMENTS**

	<b>Other investments £</b>
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u><b>68,807</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u><b>68,807</b></u>
At 31 December 2020	<u><b>68,807</b></u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings	<b>7,074</b>	5,827
Other creditors	<b>59,330</b>	59,330
	<u><b>66,404</b></u>	<u><b>65,157</b></u>

**6. RELATED PARTY DISCLOSURES**

During the year the directors operated a loan with another company of which the directors had an involvement. As at the year end the balance outstanding was £7,074 (2020 - £5,827).

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.