REGISTERED NUMBER: 13230678 (England and Wales)

Unaudited Financial Statements

for the period

26th February 2021 to 30th November 2021

for

INDIGO INDEPENDENT GOVERNANCE HOLDINGS LIMITED

INDIGO INDEPENDENT GOVERNANCE HOLDINGS LIMITED (REGISTERED NUMBER: 13230678)

Contents of the Financial Statements
for the period 26th February 2021 to 30th November 2021

INDIGO INDEPENDENT GOVERNANCE HOLDINGS LIMITED

Company Information
for the period 26th February 2021 to 30th November 2021

DIRECTORS:	Ms B C Young Mr D J Gracie
REGISTERED OFFICE:	Monometer House Rectory Grove Leigh-On-Sea SS9 2HL
REGISTERED NUMBER:	13230678 (England and Wales)
ACCOUNTANTS:	Barrons Limited Chartered Accountants Monometer House Rectory Grove Leigh on Sea Essex SS9 2HN

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Indigo Independent Governance Holdings Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Indigo Independent Governance Holdings Limited for the period ended 30th November 2021 which comprise the Profit and Loss Account, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Indigo Independent Governance Holdings Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Indigo Independent Governance Holdings Limited and state those matters that we have agreed to state to the Board of Directors of Indigo Independent Governance Holdings Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Indigo Independent Governance Holdings Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Indigo Independent Governance Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Indigo Independent Governance Holdings Limited. You consider that Indigo Independent Governance Holdings Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Indigo Independent Governance Holdings Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Barrons Limited
Chartered Accountants
Monometer House
Rectory Grove
Leigh on Sea
Essex
SS9 2HN

4th August 2022

INDIGO INDEPENDENT GOVERNANCE HOLDINGS LIMITED (REGISTERED NUMBER: 13230678)

Balance Sheet
30th November 2021

	Notes	£	£
FIXED ASSETS			
Investments	4		**556,397**
CURRENT ASSETS			
Cash at bank and in hand		**7,000**	
CREDITORS			
Amounts falling due within one year	5	**206,397**	
NET CURRENT LIABILITIES			**(199,397)**
TOTAL ASSETS LESS CURRENT LIABILITIES			**357,000**
CREDITORS			
Amounts falling due after more than one year	6		**250,000**
NET ASSETS			**107,000**
CAPITAL AND RESERVES			
Called up share capital	7		**200**
Retained earnings			**106,800**
SHAREHOLDERS' FUNDS			**107,000**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th November 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th November 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30th November 2021

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 4th August 2022 and were signed on its behalf by:

Mr D J Gracie - Director

1. STATUTORY INFORMATION

Indigo Independent Governance Holdings 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.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 period 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.

continued...

2. **ACCOUNTING POLICIES - continued**

Financial instruments
The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit and loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors
Basic financial assets, including trade and other debtors, are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Creditors
Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Such instruments are subsequently carried at amortised cost using effective interest method, less any impairment.

Cash and cash equivalents
Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amount of cash with insignificant risk of change in value.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 .

4. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
Additions	556,397
At 30th November 2021	556,397
NET BOOK VALUE	
At 30th November 2021	556,397

continued...

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

	£
Other creditors	206,397

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	£
Other creditors	250,000

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
200	Ordinary	1	200

200 Ordinary shares of 1 each were allotted and fully paid for cash at par during the period.

8. **RELATED PARTY DISCLOSURES**

As at the balance sheet date there were directors' current account balances totalling £456,397.