

# **Report and Financial Statements**

*BAM Infrastructure Limited*

**31 December 2022**

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18/08/2023

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COMPANIES HOUSE

## BAM Infrastructure Limited

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Registered No. 5333567

### COMPANY INFORMATION

#### DIRECTORS

J Wimpenny

#### SECRETARY

Y Grigorova

#### REGISTERED OFFICE

Breakspear Park  
Breakspear Way  
Hemel Hempstead  
Herts  
HP2 4FL

## BAM Infrastructure Limited

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### DIRECTORS' REPORT

The directors present their report and financial statements of the company for the year ended 31 December 2022.

### REVIEW OF THE BUSINESS

The company has not traded since incorporation and there has been no income or expenditure and therefore no change in the company's financial position. The directors do not envisage that the company will be engaged in any trading activities during 2023.

### DIRECTORS AND THEIR INTERESTS

The directors who served during the year ended 31 December 2022 and subsequent to that date were as follows:

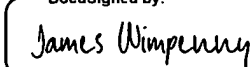
F Wardhaugh      resigned 15 October 2022  
J Wimpenny

The directors at the year end held no interest in the share capital of any group undertaking.

### AUDITORS

For the year ending 31 December 2022, the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

On behalf of the Board

DocuSigned by:  
  
35E40479A25B488...  
**James Wimpenny**  
Director  
8 August 2023

## BAM Infrastructure Limited

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### STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable UK law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and in accordance with applicable accounting standards. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## BAM Infrastructure Limited

**STATEMENT OF FINANCIAL POSITION**  
**at 31 December 2022**

Registered No. 5333567


	<i>Note</i>	<b>2022</b> £	<b>2021</b> £
<b>Current Assets</b>			
Debtor:			
Amount owed by parent undertaking		<u>1</u>	<u>1</u>
<b>Capital and Reserves</b>			
Called up share capital	4	<u>1</u>	<u>1</u>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

b) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and in preparation of accounts.

DocuSigned by:  
  
 35E40479A25B488...

**James Wimpenny**  
 Director  
 8 August 2023

## BAM Infrastructure Limited

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**NOTES TO THE ACCOUNTS**  
**at 31 December 2022**
**1 AUTHORISATION OF FINANCIAL STATEMENTS AND STATEMENT OF COMPLIANCE WITH FRS 101**

The financial statements of BAM Infrastructure Limited (the "Company") for the year ended 31 December 2022 were authorised for issue by the board of directors on 8 August 2023 and the Statement of Financial Position was signed on the board's behalf by James Wimpenny. BAM Infrastructure Limited is incorporated and domiciled in England and Wales. These financial statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and in accordance with applicable accounting standards.

The Company's financial statements are presented in Sterling and all values are rounded to the nearest pound except when otherwise indicated.

The principal accounting policies adopted by the Company are set out in Note 2.

**2 ACCOUNTING POLICIES****2.1 Basis of preparation**

The financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of consideration given in exchange for goods and services at the time. The accounting policies which follow set out those policies which apply in preparing the financial statements for the years ended 31 December 2021 and 2022.

The Company has taken advantage of the following disclosure exemptions under FRS 101:

- (a) the requirements of IFRS 7 Financial Instruments: Disclosures;
- (b) the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement;
- (c) the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of paragraph 79 (a)(iv) of IAS 1;
- (d) the requirements of paragraphs 10 (d), 10 (f), 39 (c) and 134-136 of IAS 1 Presentation of Financial Statements;
- (e) the requirements of IAS 7 Statement of Cash Flows;
- (f) the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- (g) the requirements of paragraph 17 of IAS 24 Related Party Disclosures;
- (h) the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member; and
- (i) the requirements of paragraphs 134 (d) to 134 (f) and 135 (c) to 135 (e) of IAS 36 Impairment of Assets.

**2.2 Changes in accounting policy and disclosures**

There are no changes to IFRS effective in 2021 or 2022, which have a material impact on BAM Infrastructure Limited.

**3 OPERATING RESULT**

A statement of comprehensive income has not been prepared as the company has not traded since incorporation.

## BAM Infrastructure Limited

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**NOTES TO THE ACCOUNTS**  
**at 31 December 2022**
**4 SHARE CAPITAL**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Authorised:		
100 Ordinary shares of £1 each	<u><b>100</b></u>	<u><b>100</b></u>
Allotted, called up and fully paid		
1 Ordinary share of £1	<u><b>1</b></u>	<u><b>1</b></u>

**5 OTHER RELATED PARTY TRANSACTIONS**

The company has taken advantage of the exemption available under FRS 101 not to disclose details of transactions between wholly owned undertakings of Royal BAM Group n.v., which prepares consolidated financial statements that include such disclosure.

**6 PARENT UNDERTAKINGS AND CONTROLLING PARTY**

The company's immediate parent undertaking is BAM Construct UK Limited, a company incorporated in England.

The ultimate parent undertaking and controlling party is Royal BAM Group n.v., a company incorporated in The Netherlands. The group accounts of the ultimate parent undertaking (the largest group of which the company is a member and for which group accounts are prepared) and of BAM Construct UK Limited (the smallest group) are available from this company's registered office.