

Company registration number 04738622 (England and Wales)

**SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**



**SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

**COMPANY INFORMATION**

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<b>Directors</b>	T Ryan	
	CT Solley	
	K Cunningham	(Appointed 25 May 2023)
	J Gordon	
	G Connelly	(Appointed 27 June 2023)
<b>Secretary</b>	Resolis Limited	
<b>Company number</b>	04738622	
<b>Registered office</b>	1 Park Row	
	Leeds	
	United Kingdom	
	LS1 5AB	
<b>Auditor</b>	Johnston Carmichael LLP	
	Bishop's Court	
	29 Albyn Place	
	Aberdeen	
	AB10 1YL	

## SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

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## **SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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

##### **Principal activities**

The Company is jointly owned and controlled and therefore has no parent or ultimate parent undertaking.

The principal activity of the Company is to act as the holding company of Services Support (Avon & Somerset) Limited. The principal activities of Services Support (Avon & Somerset) Limited is to design, build, finance and operate new courts and offices in Bristol and Worle in accordance with an agreement with the Lord Chancellor on behalf of Her Majesty's Court Service.

There have not been any significant changes in the Company's principal activities in the year under review. The Directors are not aware, at the date of this report, of any major changes in the Company's activities in the next year.

##### **Results and dividends**

The profit for the year after taxation amounted to £nil (2021: £nil). The Company paid an interim dividend of £nil during the year (2021: £nil). The Directors do not recommend a final dividend to be paid (2021: £nil).

##### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

LJ Falero	(Resigned 31 October 2022)
T Ryan	
CT Solley	
R Burge	(Resigned 25 May 2023)
N Kaznacheieva	(Appointed 31 October 2022 and resigned 27 June 2023)
K Cunningham	(Appointed 25 May 2023)
J Gordon	
G Connelly	(Appointed 27 June 2023)

##### **Qualifying third party indemnity provisions**

The company has made qualifying third party indemnity provisions for the benefit of its directors during the year. These provisions remain in force at the reporting date.

##### **Auditor**

The auditor, Johnston Carmichael LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

##### **Statement of disclosure to auditor**

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

##### **Going concern**

The Directors have considered the use of the going concern basis in the preparation of the financial statements in light of current market conditions and concluded that it is appropriate. More information is provided in note 1 to the financial statements.

## **SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

### **DIRECTORS' REPORT (CONTINUED)**

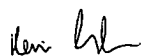
***FOR THE YEAR ENDED 31 DECEMBER 2022***

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#### **Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



K Cunningham  
Director

30-08-23  
Date: .....

## **SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The directors are responsible for preparing the annual report and the financial statements in accordance with applicable 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 these 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 financial statements 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.

## SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

### INDEPENDENT AUDITORS' REPORT

#### TO THE MEMBERS OF SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

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##### Opinion

We have audited the financial statements of Services Support (Avon & Somerset) Holdings Limited (the 'company') for the year ended 31 December 2022 which comprise the statement of comprehensive income, the balance sheet, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

##### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

## **SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

### **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

#### **TO THE MEMBERS OF SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

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##### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

##### **Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

##### **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

##### *Extent the audit was considered capable of detecting irregularities, including fraud*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations by considering their experience, past performance and support available.

All engagement team members were briefed on relevant identified laws and regulations and potential fraud risks at the planning stage of the audit. Engagement team members were reminded to remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.



## **SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

### **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

#### **TO THE MEMBERS OF SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

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*Extent to which the audit is considered capable of detecting irregularities, including fraud (continued)*

We obtained an understanding of the legal and regulatory frameworks that are applicable to company and the sector in which it operates, focusing on provisions that had a direct effect on the determination of material amounts and disclosures in the financial statements. The most relevant frameworks we identified include:

- UK Generally Accepted Accounting Practice, including FRS 102
- Companies Act 2006
- UK Corporation Tax legislation

We gained an understanding of how the company is complying with these laws and regulations by making enquiries of management and those charged with governance. We corroborated these enquiries through our review of relevant correspondence with regulatory bodies and board meeting minutes.

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur, by meeting with management and those charged with governance to understand where it was considered there was susceptibility to fraud. This evaluation also considered how management and those charged with governance were remunerated and whether this provided an incentive for fraudulent activity. We considered the overall control environment and how management and those charged with governance oversee the implementation and operation of controls. We have a heightened fraud risk in relation to:

- Management override of controls
- Revenue recognition

In addition to the above, the following procedures were performed to provide reasonable assurance that the financial statements were free of material fraud or error:

- Reviewing minutes of meetings of those charged with governance for reference to: breaches of laws and regulation or for any indication of any potential litigation and claims; and events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud;
- Reviewing the level of and reasoning behind the company's procurement of legal and professional services;
- Performing audit work procedures over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing judgements made by management in their calculation of accounting estimates for potential management bias;
- Completion of appropriate checklists and use of our experience to assess the company's compliance with the Companies Act 2006; and
- Agreement of the financial statement disclosures to supporting documentation.

Our audit procedures were designed to respond to the risk of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

## **SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

### **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

#### **TO THE MEMBERS OF SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

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##### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Johnston Carmichael LLP*

**Jenny Junnier**  
**Senior Statutory Auditor**  
**For and on behalf of Johnston Carmichael LLP**

**31 / 08 / 2023**  
**Date: .....**

**Chartered Accountants**  
**Statutory Auditor**

**Bishop's Court**  
**29 Albyn Place**  
**Aberdeen**  
**AB10 1YL**

**SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED****STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2022**

		<b>2022</b>	<b>2021</b>
		<b>£'000</b>	<b>£'000</b>
Interest receivable and similar income	<b>3</b>	1,071	1,057
Interest payable and similar expenses	<b>7</b>	(1,071)	(1,057)
<b>Profit before taxation</b>		-	-
Tax on profit		-	-
<b>Profit for the financial year</b>		-	-

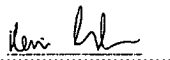
The profit and loss account has been prepared on the basis that all operations are continuing operations.

**SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED****BALANCE SHEET****AS AT 31 DECEMBER 2022**

		2022		2021	
	Notes	£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Investments	8		50		50
<b>Current assets</b>					
Debtors falling due after more than one year	9	6,814		6,814	
Debtors falling due within one year	9	829		795	
		<u>7,643</u>		<u>7,609</u>	
Creditors: amounts falling due within one year	10	(829)		(795)	
<b>Net current assets</b>			<u>6,814</u>		<u>6,814</u>
<b>Total assets less current liabilities</b>			<u>6,864</u>		<u>6,864</u>
Creditors: amounts falling due after more than one year	11		(6,814)		(6,814)
<b>Net assets</b>			<u>50</u>		<u>50</u>
<b>Capital and reserves</b>			-		-
Called up share capital	12		<u>50</u>		<u>50</u>

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

The financial statements were approved by the board of directors and authorised for issue on 30-08-23 and are signed on its behalf by:



K Cunningham  
Director

Company Registration No. 04738622

## **SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED**

### **STATEMENT OF CHANGES IN EQUITY**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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	Share capital £'000
Balance at 1 January 2021	50
Year ended 31 December 2021:	
Profit and total comprehensive income for the year	-
	<hr/>
Balance at 31 December 2021	50
Year ended 31 December 2022:	
Profit and total comprehensive income for the year	-
	<hr/>
Balance at 31 December 2022	<u>50</u>

## SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### Company information

Services Support (Avon & Somerset) Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1 Park Row, Leeds, United Kingdom, LS1 5AB.

##### 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.

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 £'000.

The financial statements have been prepared under the historical cost convention. 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 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

##### 1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

## SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

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.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

### 1.8 Basis of consolidation

The group has taken advantage of the exemption under section 400 of the Companies Act 2006, from preparing consolidated financial statements on the basis that this is a small group.

### 1.9 Going Concern

Having examined the current status of the Company's principal contracts and likely developments in the foreseeable future, the Directors consider that the Company will be able to settle its liabilities as they fall due and accordingly the financial statements have been prepared on a going concern basis.

### 2 Judgements and key sources of estimation uncertainty

Judgements made by the directors, in the application of these accounting policies that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed below.

The preparation of financial statements in conformity with FRS102 section 1A small entities requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily available from other sources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

### 3 Turnover

An analysis of the company's Turnover is as follows:

	2022	2021
	£'000	£'000
Interest income	1,071	1,057



# SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 4 Auditors' remuneration

The audit fee of £3,000 (2021: £2,450) for the Company has been paid by its subsidiary undertaking Services Support (Avon & Somerset) Limited.

#### 5 Employees

There were no employees during the year and no staff costs (2021: nil)

#### 6 Directors' remuneration

The directors received no emoluments in respect of their services to the Company during the year (2021: £nil).

#### 7 Interest payable and similar expenses

	2022 £'000	2021 £'000
Interest on financial liabilities measured at amortised cost:		
Interest payable to group undertakings	1,071	1,057

#### 8 Fixed asset investments

	Notes	2022 £'000	2021 £'000
Investments in subsidiaries		50	50

As at 31 December 2022 the aggregate of Services Support (Avon & Somerset) Limited's capital and reserves amounted to a surplus of £3,079,000 (2021: deficit £3,049,000), and its total comprehensive profit for the year ended amounted to £6,128,000 (2021: £5,095,000).

#### 9 Debtors

	2022 £'000	2021 £'000
Amounts falling due within one year:		
Amounts owed by group undertakings	829	795
Amounts falling due after more than one year:		
Amounts owed by group undertakings	6,814	6,814
Total debtors	7,643	7,609

On 23 August 2004 a loan of £6,930,000 was made to Services Support (Avon & Somerset) Limited. The loan interest is payable in semi-annual instalments over 26 years commencing 31 March 2007 at an interest rate of 14.60%. During the year, subordinated loan-stock interest of £nil (2021: £nil) was capitalised. £6,814,000 of this loan is due after more than one year (2021: £6,814,000).

# SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022 £'000	2021 £'000
Amounts owed to group undertakings	829	795

#### 11 Creditors: amounts falling due after more than one year

	Notes	2022 £'000	2021 £'000
Other borrowings		6,814	6,814

On 23 August 2004 subordinated loan stock totalling £6,930,000 was issued to JLIF (GP) Limited, Aberdeen Infrastructure (No. 3) Limited and Amey Ventures Investments Limited. The loan matures on 31 March 2033. Interest is payable in semi-annual instalments commencing on 31 March 2007 at an interest rate of 14.60%. At 31 December 2022 £6,814,000 (2021: £6,814,000) of the loan stock creditor was due after more than one year. During the year, subordinated loan-stock interests of £nil (2021: £nil) was capitalised. The loan is unsecured.

Amounts included above which fall due after five years are as follows:

Payable other than by instalments	6,814	6,814
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#### 12 Share capital

	2022 Number	2021 Number	2022 £'000	2021 £'000
Ordinary share capital Issued and fully paid				
Ordinary shares of £1 each	50,000	50,000	50	50

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

## SERVICES SUPPORT (AVON & SOMERSET) HOLDINGS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 13 Related party transactions

The audit fee for the Company has been paid by its subsidiary undertaking Services Support (Avon & Somerset) Limited (note 4).

On 23 August 2004 subordinated loan-stock totalling £6,930,000 was issued to JLIF (GP) Limited (40%), Aberdeen Infrastructure (No. 3) Limited (40%) and Amey Ventures Investments Limited (20%). During the year, subordinated loan-stock interest of £nil (2021: £nil) was capitalised. At 31 December 2022, £6,814,000 of this loan-stock was outstanding (2021: £6,814,000). Interest payable on the loan-stock during the year was £1,071,000 (2021: £1,057,000) of which £829,000 was outstanding at the year end (2021: £795,000).

On 23 August 2004 a loan of £6,930,000 was made to Services Support (Avon & Somerset) Limited. During the year, subordinated loan-stock interest of £nil (2021: £nil) was capitalised. At 31 December 2022, £6,814,000 of this loan was outstanding (2021: £6,814,000). Interest receivable on the loan during the year was £1,071,000 (2021: £1,057,000) of which £829,000 was outstanding at the year end (2021: £795,000).

The director fees for the Company have been paid by its subsidiary undertaking Services Support (Avon & Somerset) Limited; Aberdeen Infrastructure (No. 3) Limited were paid £54,000 (2021: £49,000), Jura Acquisition Limited were paid £54,000 (2021: £49,000) and Amey Ventures Investments Limited were paid £22,000 (2021: £25,000). There was £nil directors fees outstanding at 31 December 2022 (2021: £nil)

#### 14 Ultimate controlling party

The Company has three shareholders: Craighouse UK 3 Limited (40%) incorporated and registered in Jersey Channel Islands, Amey Ventures Investments Limited (20%) incorporated and registered in England and Wales and Aberdeen Infrastructure (No.3) Limited (40%) which is incorporated and registered in England and Wales. The Directors consider there to be no ultimate controlling entity.