

Registered number: 07109777

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS  
LIMITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

FRIDAY



\*ABA9F0E0\*

A07

12/08/2022

#24

COMPANIES HOUSE

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

**COMPANY INFORMATION**

<b>Directors</b>	D M M Vermeer J S Fyfe
<b>Registered number</b>	07109777
<b>Registered office</b>	3rd Floor (South) 200 Aldersgate Street London EC1A 4HD
<b>Independent auditor</b>	Ryecroft Glenton Chartered Accountants and Statutory Auditors 32 Portland Terrace Newcastle Upon Tyne NE2 1QP

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

**CONTENTS**

	Page
<b>Directors' report</b>	1 - 3
<b>Independent auditor's report</b>	4 - 7
<b>Statement of comprehensive income</b>	8
<b>Statement of financial position</b>	9
<b>Statement of changes in equity</b>	10
<b>Notes to the financial statements</b>	11 - 16

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Directors present their report and the financial statements for the year ended 31 December 2021.

**Directors' responsibilities statement**

The Directors are responsible for preparing the Directors' 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- 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 to 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.

**Principal activity**

The Company acts as an intermediate holding company to its wholly-owned subsidiary Justice Support Services (Norfolk and Suffolk) Midco Limited. The Company also provides funding in the form of subordinated debt to another group company, Justice Support Services (Norfolk and Suffolk) Limited, which has a principal activity of procuring, managing the construction, financing, supply of certain services and maintenance of a group of Police Investigation Centres in accordance with the terms of an agreement with Norfolk and Suffolk Police Authorities.

**Business review**

The Company continued to hold 100% of issued ordinary share capital of Justice Support Services (Norfolk and Suffolk) Midco Limited, and provide funding to other group companies. The results for the year are in line with expectations.

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Results and dividends**

The profit for the year, after taxation, amounted to £NIL (2020: £NIL).

The Company did not make a dividend payment during the year (2020: £NIL). The Directors do not propose payment of a final dividend.

**Directors**

The Directors who served during the year and up to the signing of these financial statements were:

D M M Vermeer

J S Fyfe (appointed 1 March 2021)

R L J Deeley (resigned 1 March 2021)

**Principal risks and uncertainties**

Due to the nature of the Company's business and the assets and liabilities contained within the Company's statement of financial position, the only financial risks the Directors consider relevant to the Company is liquidity risk. This is mitigated through on-loan agreements from subsidiary to immediate parent company, therefore all risks are passed on. During the year the Company's exposure to liquidity risk was limited as it was a 100% subsidiary of Equitix Fund III LP with financial support available if required.

**Going Concern**

The Company is reliant on the results of its subsidiary company and underlying investment, and their ability to repay the Intercompany loan notes. This has always been anticipated since incorporation of the Company, with the Directors closely monitoring cash flows through the underlying investment company's operational model. The Directors have therefore concluded that, given the Company's transactions are all intergroup and that there are sufficient resources to settle all current and future liabilities within the group, these financial statements can be prepared on a going concern basis.

In the annual review of the Company's going concern, the Directors have considered the long term impact of the COVID-19 pandemic. The Directors consider that the Company has adequate resource to continue in operational existence for the foreseeable future and has access to support from its parent company to meet its funding requirements for the coming financial year. On this basis the Directors have prepared these financial statements on a going concern basis.

**Disclosure of information to auditor**

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as the Director is aware, there is no relevant audit information of which the Company's auditor is unaware; and
- the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

**Auditor**

The auditor, Ryecroft Glenton, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

---

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

---

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

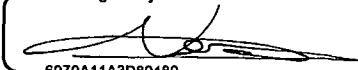
---

**Small companies note**

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

DocuSigned by:



6970A11A3D80480...

**D M M Vermeer**

Director

Date: 20 June 2022

---

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

---

---

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

---

**Opinion**

We have audited the financial statements of Justice Support Services (Norfolk and Suffolk) Holdings Limited (the 'Company') for the year ended 31 December 2021, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2021 and of its result 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 Auditor's 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 United Kingdom, including the Financial Reporting Council'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.

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED (CONTINUED)**

**Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's 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.

**Opinion on other matters prescribed by the Companies Act 2006**

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

**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' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.



<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

---

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED (CONTINUED)**

---

**Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement set out on page 1, 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.

**Auditor's 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 Auditor's 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.

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Company through discussions with Directors and other management, and from our commercial knowledge and experience of the infrastructure sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Company, such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

---

**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**

---

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED (CONTINUED)**

---

**Auditor's responsibilities for the audit of the financial statements (continued)**

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims for the project as a whole; and
- reviewing correspondence with HMRC, and the Company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

**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 Auditor's 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.

DocuSigned by:

*Grahame Maughan*

9224BF4470E446E...

Grahame Maughan (Senior statutory auditor)

for and on behalf of

**Ryecroft Glenton**

Chartered Accountants and Statutory Auditors

32 Portland Terrace

Newcastle Upon Tyne

NE2 1QP

20 June 2022

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

---

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

	Note	2021 £000	2020 £000
Interest receivable and similar income	5	572	657
Interest payable and similar expenses	6	(572)	(657)
<b>Profit before tax</b>		-	-
Tax on profit		-	-
<b>Profit and Total Comprehensive Income for the year</b>		-	-

The notes on pages 11 to 16 form part of these financial statements.

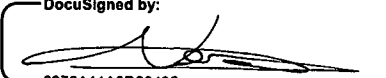
**JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED**  
**REGISTERED NUMBER: 07109777**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £000	As restated 2020 £000
<b>Fixed assets</b>			
Investments	8	1	1
		<u>1</u>	<u>1</u>
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	9	4,988	5,458
Debtors: amounts falling due within one year	9	238	196
		<u>5,226</u>	<u>5,654</u>
Creditors: amounts falling due within one year	10	(138)	(96)
<b>Net current assets</b>		<u>5,088</u>	<u>5,558</u>
<b>Total assets less current liabilities</b>		<u>5,089</u>	<u>5,559</u>
Creditors: amounts falling due after more than one year	11	(4,989)	(5,459)
<b>Net assets</b>		<u><u>100</u></u>	<u><u>100</u></u>
<b>Capital and reserves</b>			
Called up share capital	12	100	100
Profit and loss account		-	-
		<u><u>100</u></u>	<u><u>100</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

DocuSigned by:  
  
 .....A970A11A3D8068D.....  
**D M M Vermeer**  
 Director

Date: 20 June 2022

The notes on pages 11 to 16 form part of these financial statements.

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

---

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

	Called up share capital	Total equity
	£000	£000
At 1 January 2021	100	100
<b>At 31 December 2021</b>	<u>100</u>	<u>100</u>

The notes on pages 11 to 16 form part of these financial statements.

---

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

	Called up share capital	Total equity
	£000	£000
At 1 January 2020	100	100
<b>At 31 December 2020</b>	<u>100</u>	<u>100</u>

The notes on pages 11 to 16 form part of these financial statements.

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

---

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

---

**1. General information**

Justice Support Services (Norfolk and Suffolk) Holdings Limited (the "Company") is a private limited company by shares and incorporated and domiciled in the UK. The Company's registered address is 3rd Floor (South), 200 Aldersgate Street, London, EC1A 4HD. The Company acts as an intermediate holding company within the group procuring, managing the construction, financing, supply of certain services and maintenance of a group of Police Investigation Centres in accordance with the terms of an agreement with Norfolk and Suffolk Police Authorities.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The presentation currency of these financial statements is sterling and monetary amounts are rounded to the nearest £'000s.

Judgements made by the Directors, in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in note 3.

The following principal accounting policies have been applied:

**2.2 Exemption from preparing consolidated financial statements**

The Company, and the Group qualify as small as set out in section 383 of the Companies Act 2006 and the parent and Group are considered eligible for the exemption to prepare consolidated accounts.

**2.3 Going concern**

The Company is reliant on the results of its subsidiary company and underlying investment, and their ability to repay the Intercompany loan notes. This has always been anticipated since incorporation of the Company, with the Directors closely monitoring cash flows through the underlying investment company's operational model. The Directors have therefore concluded that, given the Company's transactions are all intergroup and that there are sufficient resources to settle all current and future liabilities within the group, these financial statements can be prepared on a going concern basis.

In the annual review of the Company's going concern, the Directors have considered the long term impact of the COVID-19 pandemic. The Directors consider that the Company has adequate resource to continue in operational existence for the foreseeable future and has access to support from its parent company to meet its funding requirements for the coming financial year. On this basis the Directors have prepared these financial statements on a going concern basis.

**2.4 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment. Interests in subsidiaries are measured for impairment at each reporting date. Any impairment losses or reversals of impairment losses are recognised immediately in the statement of comprehensive income.

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

---

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

---

**2. Accounting policies (continued)**

**2.5 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.6 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.7 Financial instruments**

The Company only enters into basic financial instrument 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 ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

**2.8 Interest receivable and payable**

Interest receivable is accounted for by applying the effective interest rate to the outstanding loan balance over a time period basis; this income is charged to the Statement of Comprehensive Income as incurred.

Interest payable is calculated by applying the effective interest rate to the Company's outstanding loan balance over a time period basis; this cost is charged to the Statement of Comprehensive Income as incurred.

**2.9 Taxation**

Tax is recognised in Statement of Comprehensive Income except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

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

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

Investments in subsidiaries are measured at cost less accumulated impairment. The value of the subsidiary Company at each balance sheet date is assessed to consider whether the current value held is appropriate.

**4. Employees**

The Company has no directly employed personnel (2020: none).

None of the Directors have any retirement benefits or other remuneration accruing to them under pension schemes (2020: none).

During the year, no director received any emoluments (2020: none).

**5. Interest receivable**

	2021 £000	2020 £000
Interest receivable from group undertakings	572	657
	<u>572</u>	<u>657</u>

**6. Interest payable and similar expenses**

	2021 £000	2020 £000
Interest payable to group undertakings	572	657
	<u>572</u>	<u>657</u>

**7. Taxation**

There was no tax arising during the year ended 31 December 2021 (2020: £NIL).



<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

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

**8. Fixed asset investments**

	Investments in subsidiary companies £000
<b>Cost or valuation</b>	
At 1 January 2021	1
At 31 December 2021	<u>1</u>

**Subsidiary undertaking**

The following was a subsidiary undertaking of the Company:

Name	Principal activity	Class of shares	Holding
Justice Support Services (Norfolk and Suffolk) MidCo Limited	Intermediate holding company	Original	100%

The aggregate of the share capital and reserves as at 31 December 2021 and the profit or loss for the year ended on that date for the subsidiary undertaking were as follows:

Name	Aggregate of share capital and reserves £000	Profit/(Loss) £000
Justice Support Services (Norfolk and Suffolk) MidCo Limited	(204)	(96)

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

---

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

---

**9. Debtors**

	2021 £000	<i>As restated</i> 2020 £000
<b>Due after more than one year</b>		
Amounts owed by group undertakings	4,988	5,458
	<u>4,988</u>	<u>5,458</u>
<b>Due within one year</b>		
Amounts owed by group undertakings	238	196
	<u>238</u>	<u>196</u>

Amounts owed by group undertakings relates to Unsecured Subordinated 11% Loan Stock held 100% by Equitix Infrastructure 3 Limited and loaned on to Justice Support Service (Norfolk & Suffolk) Limited and accrued interest payable and receivable thereon. The Unsecured Subordinated Loan Stock is repayable between March 2040 and March 2041.

**10. Creditors: Amounts falling due within one year**

	2021 £000	<i>As restated</i> 2020 £000
Amounts owed to group undertakings	138	96
	<u>138</u>	<u>96</u>

**11. Creditors: Amounts falling due after more than one year**

	2021 £000	<i>As restated</i> 2020 £000
Amounts owed to group undertakings	4,989	5,459
	<u>4,989</u>	<u>5,459</u>

<b>JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED</b>
--

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

**11. Creditors: Amounts falling due after more than one year (continued)**

Amounts owed to group undertakings relates to Unsecured Subordinated 11% Loan Stock held 100% by Equitix Infrastructure 3 Limited and loaned on to Justice Support Service (Norfolk & Suffolk) Limited and accrued interest payable and receivable thereon. The Unsecured Subordinated Loan Stock is repayable between March 2040 and March 2041. The ageing of the Loan Stock has been restated to reflect the contractual repayment profile. There is no impact on the results of the company at balance sheet of profit and loss level.

**12. Share capital**

	2021 £000	2020 £000
<b>Allotted and called up</b>		
100,000 (2020 - 100,000) Ordinary shares of £1.00 each	<b>100</b>	<b>100</b>

All shares rank pari passu.

**13. Related party transactions**

The Company has taken advantage of the exemption in Financial Reporting Standard 102 and has not disclosed transactions with related parties, where they are 100% owned.

**14. Controlling party**

The Company is a wholly owned subsidiary of Equitix Infrastructure 3 Limited, a company incorporated in the United Kingdom and registered in England and Wales, 3rd Floor, South Building, 200 Aldersgate Street, London, England, EC1A 4HD.

The Company's ultimate parent and controlling entity is Equitix Fund III LP, an English limited partnership, registered at 3rd Floor, South Building, 200 Aldersgate Street, London, England, EC1A 4HD.