

Registered number: 07109777

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**



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

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**COMPANY INFORMATION**

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**Directors** P J Sheldrake (appointed 26 November 2015)  
R L J Deeley (appointed 9 March 2016)

**Company secretary** D T Adams

**Registered number** 07109777

**Registered office** Welken House  
10-11 Charterhouse Square  
London  
EC1M 6EH

**Independent auditor** Grant Thornton UK LLP  
Chartered Accountants  
Melton Street  
London  
NW1 2EP

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

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

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### STRATEGIC REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

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#### Principal activities

The Company acts as a holding company for Justice Support Services (Norfolk and Suffolk) Limited. The Group is engaged in the design, 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.

The principal activity of the Company is the issue of shareholder loan notes which are loaned on to its subsidiary to fund ongoing activities.

#### Business review

The Company continued to hold 100% of issued ordinary share capital of Justice Support Services (Norfolk and Suffolk) Limited.

#### Future developments

The Directors of the Company are not aware of any circumstances by which the principal activity of the Company would alter or cease.

#### Principal risks and uncertainties

The Company's activity during the year relates entirely to intercompany transactions therefore risks are considered to be low.

#### Financial risk management

The Company is exposed to financial risk through its financial assets and liabilities. The key financial risk is that the proceeds from financial assets are not sufficient to fund the obligations arising from future liabilities as they arise and fall due. The most important components of financial risk are interest rate risk, currency risk, credit risk, liquidity risk, cash flow risk and price risk. Due to the nature of the Company's business and the assets and liabilities contained within the Company's balance sheet the only financial risks the Directors consider relevant to this Company is liquidity risk. This is mitigated through on-loan agreements from subsidiary to immediate parent company, therefore all risks as passed on.

#### Liquidity risk

During the year the Company's exposure to liquidity risk was limited as it was a 100% subsidiary of Equitix Fund III LP and financial support was available, if required.

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



R L J Deeley  
Director

Date: 28/9/16

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

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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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The Directors present their report and the financial statements for the year ended 31 December 2015.

**Business review**

The Company continued to hold 100% of issued ordinary share capital of Justice Support Services (Norfolk and Suffolk) Limited.

**Results and dividends**

The profit after tax for the financial year of the Company is £nil (2014: £nil).

The Directors do not recommend the payment of a dividend (2014: £nil).

**Directors**

The Directors who served during the year were:

C G A McLeod (resigned 26 November 2015)

P J W Prongue (resigned 26 November 2015)

F D'Alonzo (appointed 26 November 2015, resigned 9 March 2016)

P J Sheldrake (appointed 26 November 2015)

**Political contributions**

During the year, the Company made no charitable or political contributions (31 December 2014: £nil).

**Future developments**

The Directors of the Company are not aware of any circumstances by which the principal activity of the Company would alter or cease.

**Going concern**

The Company's forecasts and projections taking account of reasonably possible changes in trading performance show that the Company should be able to operate within the level of its current resources. After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly they adopt the going concern basis in preparing the annual report and accounts.

**Post balance sheet events**

There have been no significant events affecting the Company since the year end.

**Auditors**

The auditor, Grant Thornton UK LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

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JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED

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DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2015

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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 that Director is aware, there is no relevant audit information of which the Company's auditor is unaware, and
- that 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.

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



R L J Deeley  
Director

Date: 27/9/16

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

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**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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The Directors are responsible for preparing the Strategic report, 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 financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

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

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

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We have audited the financial statements of Justice Support Services (Norfolk and Suffolk) Holdings Limited for the year ended 31 December 2015, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity, and the related notes. 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'.

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.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' responsibilities statement on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statement**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2015 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.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Strategic report and the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.



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

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

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

We have nothing to report in respect of the following matters where 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.

*Grant Thornton UK LLP*

Richard Hagley (Senior statutory auditor)

for and on behalf of  
**Grant Thornton UK LLP**

Chartered Accountants

Melton Street  
London  
NW1 2EP

Date:

*27 September 2016*

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JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED

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STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015

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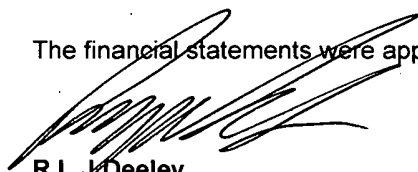
	Note	2015 £000	As restated 2014 £000
Interest receivable and similar income	6	956	871
Interest payable and expenses	7	(956)	(871)
<b>Profit before tax</b>		-	-
<b>Profit for the year</b>		-	-
<b>Other comprehensive income for the year</b>			
<b>Total comprehensive income for the year</b>		-	-

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

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2015**

	Note	2015 £000	As restated 2014 £000
<b>Fixed assets</b>			
Investments	8	100	100
		<u>100</u>	<u>100</u>
<b>Current assets</b>			
Debtors: Amounts falling due after more than one year	9	7,922	7,922
Debtors: Amounts falling due within one year	9	706	2,742
		<u>8,628</u>	<u>10,664</u>
Creditors: Amounts falling due within one year	10	(706)	(2,742)
<b>Net current assets</b>		<u>7,922</u>	<u>7,922</u>
<b>Total assets less current liabilities</b>		<u>8,022</u>	<u>8,022</u>
Creditors: Amounts falling due after more than one year	11	(7,922)	(7,922)
<b>Net assets</b>		<u><u>100</u></u>	<u><u>100</u></u>
<b>Capital and reserves</b>			
Called up share capital	13	100	100
		<u><u>100</u></u>	<u><u>100</u></u>

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

  
**R L J Deeley**  
 Director

Date: 22/9/16

The notes on pages 11 to 17 form part of these financial statements.

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

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**STATEMENT OF CHANGES IN EQUITY  
AS AT 31 DECEMBER 2015**

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	<b>Share capital £000</b>	<b>Total equity £000</b>
At 1 January 2015	<b>100</b>	<b>100</b>
Other comprehensive income for the year	-	-
Total comprehensive income for the year	-	-
Total contributions by and distributions to owners	-	-
At 31 December 2015	<b>100</b>	<b>100</b>

The notes on pages 11 to 17 form part of these financial statements.

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

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**STATEMENT OF CHANGES IN EQUITY  
AS AT 31 DECEMBER 2014**

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	<b>Share capital £000</b>	<b>Total equity £000</b>
At 1 January 2014	<b>100</b>	<b>100</b>
Other comprehensive income for the year	-	-
Total comprehensive income for the year	-	-
Total contributions by and distributions to owners	-	-
At 31 December 2014	<b>100</b>	<b>100</b>

The notes on pages 11 to 17 form part of these financial statements.

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

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

Justice Support Services (Norfolk and Suffolk) Holdings Limited (the "Company") is a company limited by shares and incorporated and domiciled in the UK. These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as issued in August 2014. The presentation currency of these financial statements is sterling. Monetary amounts are rounded to the nearest £'000.

In the transition to FRS 102 from old UK GAAP, the Company has made no measurement and recognition adjustments. An explanation of how the transition to FRS 102 has affected financial position and financial performance of the Company is provided in note 16.

Consolidated financial statements have not been prepared for the company and its subsidiary since the group satisfies the definition of a small group and has applied the exemption available under s383 of the Companies Act 2006.

The Company has taken the following disclosure exemptions:

- The requirement to present a statement of cash flows and related notes.
- Financial instrument disclosures including:
  1. Categories of financial instruments;
  2. Items of income, expenses, gains or losses relating to financial instruments;
  3. Exposure to and management of financial notes.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements. On first time adoption of FRS 102, the Company has not retrospectively changed its accounting under old UK GAAP for accounting estimates.

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 2.

##### 1.2 Going concern

The Company's forecasts and projections taking account of reasonably possible changes in trading performance show that the Company should be able to operate within the level of its current resources. After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly they adopt the going concern basis in preparing the annual report and accounts.

##### 1.3 Investments

The fixed asset investment is shown at cost less any provision for impairment.

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

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1. Accounting policies (continued)

##### 1.4 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.

##### 1.5 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 accounts receivable and payable, 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 the Profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

##### 1.6 Creditors

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

##### 1.7 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 profit and loss 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 profit and loss as incurred.

#### 2. Judgments 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.

#### 3. Operating profit

During the year, no Director received any emoluments (2014 - £NIL).

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JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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**4. Auditor's remuneration**

Auditor remuneration in respect of the audit of the audit of Justice Support Services (Norfolk and Suffolk) Holdings Limited is £1,500 (2014: £1,500). This is borne by Justice Support Services (Norfolk and Suffolk) Limited.

**5. Employees**

The Directors at the year end were all employed by Equitix Group, and did not receive any remuneration for services to the Company during the year.

The Company employed no staff in the year.

**6. Interest receivable**

	<b>2015</b>	<i>As restated</i>
	<b>£000</b>	<b>2014</b>
		<b>£000</b>
Interest receivable from subsidiaries	<b>956</b>	<b>871</b>
	<b>956</b>	<b>871</b>

**7. Interest payable and similar charges**

	<b>2015</b>	<i>As restated</i>
	<b>£000</b>	<b>2014</b>
		<b>£000</b>
Interest payable to parent undertakings	<b>956</b>	<b>871</b>
	<b>956</b>	<b>871</b>



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JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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8. Fixed asset investments

	Investments in subsidiary companies £000
<b>Cost or valuation</b>	
At 1 January 2015	100
<b>At 31 December 2015</b>	<b>100</b>
<i>At 31 December 2014</i>	<i>100</i>
<b>Subsidiary undertakings</b>	

The following were subsidiary undertakings of the Company:

Name	Country of incorporation	Class of shares	Holding	Principal activity
Justice Support Services (Norfolk and Suffolk) Limited	United Kingdom	Ordinary	100 %	Developing Police Investigation Centres

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**9. Debtors**

	<b>2015</b>	<i>As restated</i>
	<b>£000</b>	<b>2014</b>
		<b>£000</b>
<b>Due after more than one year</b>		
Amounts owed by group undertakings	<u>7,922</u>	<u>7,922</u>
	<u><b>7,922</b></u>	<u><b>7,922</b></u>
<b>Due within one year</b>		
Amounts owed by group undertakings	<u>706</u>	<u>2,742</u>
	<u><b>706</b></u>	<u><b>2,742</b></u>

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

	<b>2015</b>	<i>As restated</i>
	<b>£000</b>	<b>2014</b>
		<b>£000</b>
Amounts owed to group undertakings	<u>706</u>	<u>2,742</u>
	<u><b>706</b></u>	<u><b>2,742</b></u>

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

	<b>2015</b>	<i>As restated</i>
	<b>£000</b>	<b>2014</b>
		<b>£000</b>
Amounts owed to group undertakings	<u>7,922</u>	<u>7,922</u>
	<u><b>7,922</b></u>	<u><b>7,922</b></u>

Amounts owed to group undertakings and 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.

Amounts restated in the prior year relate to amounts owed to group undertakings and by group undertakings as above, which were omitted in error previously.

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JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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12. Financial instruments

	2015 £000	As restated 2014 £000
<b>Financial assets</b>		
Financial assets that are debt instruments measured at amortised cost	8,628	10,664
	<u>8,628</u>	<u>10,664</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	(8,628)	(10,664)
	<u>(8,628)</u>	<u>(10,664)</u>

Financial assets measured at amortised cost comprise unsecured loan notes receivable.

Financial liabilities measured at amortised cost comprise unsecured loan notes payable.

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JUSTICE SUPPORT SERVICES (NORFOLK AND SUFFOLK) HOLDINGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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**13. Share capital**

	<b>2015</b>	<b>2014</b>
	<b>£000</b>	<b>£000</b>
<b>Allotted, called up and fully paid</b>		
100,000 Ordinary shares of £1 each	<b>100</b>	<b>100</b>

**14. Related party transactions**

There are no related party transactions other than those in relation to unsecured subordinated loan stock as disclosed in the debtors and creditors notes.

**15. Parent undertakings**

On 26 November 2015, Equitix Infrastructure 3 Limited acquired the entire share capital of Justice Support Services (Norfolk and Suffolk) Holdings Limited.

The Company's ultimate parent and controlling entity is Equitix Fund III LP, an English limited partnership, registered at Welken House, 10-11 Charterhouse Square, London, EC1M 6EH.

**16. First time adoption of FRS 102**

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.