

# Back to Basics

ANNUAL REPORT  
AND ACCOUNTS 2014



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# 1.

## CHAIR'S INTRODUCTION

The last 12 months has seen a substantial period of change, both in relation to the management of schemes but also in terms of the resources available. As austerity has bitten, and as Police & Crime Commissioners (PCCs) have evolved on the landscape, processes and procedures have changed.



**There have been many external influences which have impacted on schemes in recent time, the introduction of Police & Crime Commissioners (PCCs); the inspections by Her**

**Majesty's Inspectorates of Prisons / Constabulary (HMIP/C) and the findings by the Independent Police Complaints Commission (IPCC) to name just a few. Legislative changes made by the Home Office and the introduction of Terrorism Act (TACT) and revision of the Police and Criminal Evidence Act (PACE) Codes C & H have also increased the pressure on custody visiting over the last 12 months.**

Internally, reducing budgets and competing demands on PCCs have led to many schemes struggling with resources. I have recently written reminding my fellow PCCs of the importance of their schemes. All PCCs must remember that Independent Custody Visiting is not only about detainee focused improvements to custody or about custody focused monitoring, it is also about reassuring the community that the conditions and facilities are appropriate and that the welfare of those in custody is being safeguarded. During the next year I intend to develop and enhance the public reassurance aspect of custody visiting.

At the current time, I am pressing the Home Office for a commitment to fund ICVA for a 3 three year period which will enable improved strategic forward planning. I am also working to increase our interagency working with groups such as the National Appropriate Adult Network (NAAN).

Now that the National Standards have been approved, the Chief Executive and I are driving forward a three-year Business Plan to improve not just ICVA, but the support it provides nationally.

I pledge to strive for improvements in custody visiting nationally whilst assisting the Offices of Police & Crime Commissioners (OPCCs) to meet their statutory obligations.

Finally, I would like to thank my fellow Directors of the Management Board, past and present, for their commitment and support this year and for the achievements that have been delivered for custody visiting in communities. I would like to thank the Chief Executive, Ian Smith OBE, and our Executive Assistant, Anna Jarratt, for their excellent work and dedication but above all I would like to thank the visitors as, without their time and effort to visit those in custody, the upholding of human rights and the protection of those held would be difficult to achieve.

Martyn Underhill  
**CHAIR**

# 2.

## ICVA - COMPANY LIMITED BY GUARANTEE

Since the changes became effective with effect from 31st July 2013 and ICVA changed, from an unincorporated organisation to a company limited by guarantee the Directors have been responsible for setting the direction of the company and already, are in negotiation with the Home Office for an "in principle" commitment to grant for a further 2 years following the current year.

This will assist ICVA in looking at the strategic priorities and development of the company. It is hoped that the new arrangements will also provide ICVA with stability and with an opportunity to fully engage with Commissioners as they deliver their statutory obligations.

The Association is also anxious to build on its achievements to date. It is considering whether to make an application to the Charity Commission for it to consider whether to grant charitable status.



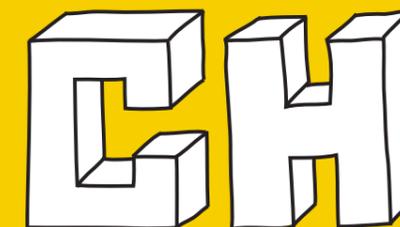
# 3.

## PACE CODE C & CODE H - AMENDMENTS

The amendments to the PACE Codes of Practice Codes C & H came into effect on 2nd June 2014.

**The amendments were to comply with an EU directive which in general was critical (across Europe & not just the UK) of the information being made available to detainees about their detention (following the authorisation). Other changes to the Code relate to the updating of names and references e.g. the Legal Service Commission is now the Legal Aid Agency.**

Scheme administrators will have to ensure that all of their visitors are aware of this and ICVA training materials have been amended to reflect the new wording. The materials will also make reference to the availability of the "Easy Read Guide" for detainees. It is a simplified version designed for individuals who have learning or reading difficulties.



# 4.

## JOINT HMIC/ HMIP INSPECTION REPORTS 2013

Of the 7 inspections published last year, there were a number of recommendations relating to treatment and conditions in police custody and individual rights. Whilst there were other areas identified, the following had a direct impact on the work of custody visiting.



There were 186 recommendations in the areas of treatment and conditions, relating to respect, safety, use of force, physical conditions, detainee care and individual rights.

In the light of the 7 published inspections it is clear that consideration must be given by ALL custody visiting schemes to the following:-

### Risk assessment (27 separate recommendations).

The risk assessment recommendations related to how custody staff dealt with individuals in custody as well as general risk assessment procedures and pre-release assessments. Consideration should be given by schemes about checking that risk assessments have taken place for those in custody. There were also a small number of recommendations relating to prevention of potential suicide e.g. having ligature prevention knives for custody staff.

### Respect (31 Separate recommendations)

In addition to the issues relating to communication and privacy in custody, reports also focused on the way in which religious symbols were stored and whether individuals were treated respectfully, e.g. females dealt with by female custody staff and issues around the use of CCTV within cells. There were also recommendations relating to access for disabled detainees.

### Use of Force (10 separate recommendations)

Relating to recording the use of force in custody. ICVA have previously assisted MOPAC in running a pilot to look at this issue. There may be a need to look at extending this to other force areas. A report on the recording of the use of force used by the police is expected in autumn 2014.

### Physical conditions (18 recommendations)

These related to the checking of cell bells, custody staff accompanying all visitors to the cells and the recording of fire evacuation drill procedures as well as checking general conditions in cells before use.

### Detainee Care (48 recommendations)

Although these were varied they related fundamentally to all aspects where visitors should be identifying the problems and PCCs challenging the Chief Constables about the conditions and facilities available for detainees. There were numerous recommendations relating to female hygiene facilities, provision of showers, reading material, cleanliness of mattresses, availability of toilet paper in the cells. Visitors should be picking these issues up on visits and reporting them on their report forms.

### Individual Rights (52 recommendations)

These related mostly to rights relating to treatment and rights relating to PACE not being met. They included review times, rights and entitlements notice availability, language availability, complaints procedures and up to date copies of PACE.

### Areas For Custody Visiting Improvement & Involvement

The closer working relationship between bodies of the NPM has provided for a number of meetings to take place, which have improved both the understanding and the process itself. Recent outcomes from meetings with scheme administrators and with joint inspection team members have included recommendations to existing practices that allow for:

- Scheme administrators to be notified upon arrival of the joint inspection teams.
- Scheme administrators to arrange for a focus group of ICVs to meet with joint inspection teams and to arrange for ICV(s) to shadow joint inspection teams for part of visit (whenever practicable).
- Proposals for ICV involvement in the monitoring of action plans.

A new HMIC Expert Reference Group has been established to look at the joint thematic inspection on the welfare of vulnerable people in police custody and its first meeting took place on 2nd June 2014.

The group has been established by HMIC after it had been commissioned by the Home Secretary in January 2014 to conduct a joint inspection, which, at minimum, looked at three specific groups of vulnerable people in police custody. The thematic inspection will be embedded within the rolling programme of joint police custody inspections that HMIC undertakes with HMIP. Members were informed that the final report was due to be published in March 2015. The purpose and scope of the inspection would include but not be limited to, a focus on black and minority ethnic groups (BME), children and those with mental health issues.

The thematic inspection would comprise six police force inspections embedded in the rolling programme of unannounced joint inspections of police custody. This programme has been underway jointly with HMI Prisons since 2008 and includes representation from the Care Quality Commission. The inspection reports highlighted good practice as well as recommendations for improvement against published 'Expectations' concerning strategy, treatment and conditions, individual rights and healthcare provision. A final national report will be produced for publication on completion of all fieldwork, summarising the findings and making national recommendations.

In terms of the timescale, between June and August, HMIC would consult further and develop the methodology. Fieldwork was scheduled for the period covering September 2014 - January 2015 and the final report was scheduled for sign off and publication in March 2015.

It was confirmed that work on "the voice of the detainee" would commence with immediate effect. HMIC would further develop the criteria for the inspection question and the methodology underpinning this to enable a focus on custody from arrest to transfer/release.

# 5.

## NATIONAL INDEPENDENT CUSTODY VISITING MATERIALS

The harmonisation of independent custody visiting materials that will allow economies of scale to be offered to PCCs either through regional or national delivery is being explored.

**A national visit report form (one has already been produced for TACT visits), and a national application form available online would complement the production of community awareness materials and is the subject of an Association working group.**

To assist the development of the process a central repository for scheme management, which will include best practice documents and marketing material, including photography/illustration will also be developed.

At the scheme administrators conference in June there was a recommendation that reports and visit materials could also be deposited there which will assist all involved in the process.



# 6.

## VIRTUAL COURTS

The initiative is part of the criminal justice system efficiency project (CJSE) and currently a virtual court pilot scheme was started at Barnstaple custody suite in September 2013.

**Under this scheme, remand prisoners held at Barnstaple custody appear by video link at Exeter Magistrates Court when the court at Barnstaple is not sitting.**

Detention officers staffed the court on overtime, which, in the opinion of some is clearly not sustainable long term. Having proved the concept of a virtual court in one of the outlying areas of the police area, all CJS agencies in Devon and Cornwall are in support of virtual courts and have been working towards an alternative funding model.

There is currently a break in the pilots, whilst contracts are negotiated, which will take approximately three months. Prisoners, who would have appeared over the link in recent months, will be transported to Exeter Magistrates court until the new arrangements are in place.

During the length of the pilot there was no custody visitor involvement and consideration will need to be given as to whether the lay observer scheme has monitoring responsibility or if it should be part of the local ICV remit.

# 7.

## TACT DETENTION

On 26th February 2013, ICVA wrote to all Police & Crime Commissioners setting out the future changes envisaged through the issue of revised Codes of Practice which underpin Independent Custody Visiting which ensure that their scheme is operating effectively at a local level.

**The revised Codes of Practice, were issued on 22 April 2013 and paragraph 6(a) placed a statutory responsibility for Police & Crime Commissioners to ensure that the arrangements were made locally to visit terrorist detainees. It is now a requirement that ICVs reports about visits made to suspected terrorist detainees must also be submitted to the Independent Reviewer of Terrorism Legislation (IRTL) as well as to the PCC.**

To support PCCs to deliver this requirement, ICVA produced new TACT specific training materials incorporating these changes in the codes of practice and any protocol work associated with visiting of TACT detainees. It also held training sessions in Birmingham, London and Manchester.

ICVA has since obtained a national picture of TACT ICV visiting capability across the UK following the issue of a questionnaire for all PCCs and their equivalent bodies in Northern Ireland and Scotland to provide information about their schemes response to this requirement. Of the 23 respondents only 9 said that they had TACT capability within their scheme. The Chair of ICVA has already written to PCCs reminding them to ensure that their areas have arrangements in place to meet with the statutory requirement.

# 8.

## NATIONAL STANDARDS

The Home Office have now approved the national standards and they will appear in the revised training materials produced later this year.

**There are a number of changes to the last National Standards which are as a direct result of much of the guidance in the original document now being included in the revised codes which were issued by the Home Office in April 2013.**

Similarly, all references to TACT detainees have been removed following the commissioning of a separate training programme for ICVs.

The consultation also identified a number of areas that ICVA would wish to pursue with stakeholders including the Home Office to look at ways of harmonising them within the visiting process and to provide clarity on some issues following the introduction of codes of practice.



# THE INDEPENDENT CUSTODY VISITING ASSOCIATION

## EXECUTIVE COMMITTEE REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2013

### ASSOCIATION OFFICE

PO Box 1053  
Colne  
Lancashire  
BB9 4BL

### AUDITORS

NAIRNE SON & GREEN  
Chartered Accountants  
Registered Auditors  
477 Chester Road  
Manchester  
M16 9HF

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION EXECUTIVE COMMITTEE REPORT FOR THE PERIOD ENDED 31 JULY 2013

**The Executive Committee presents its report on the affairs of the Association together with the financial statements and auditor's report for the period ended 31 July 2013.**

### Objects

The Association is established to promote the efficient and effective provision of custody visiting in the United Kingdom and elsewhere to raise public awareness about matters and issues concerning the rights and entitlements of people held in police custody.

### Principal activity and legal status

The principal activity of the Association is that of supporting and promoting Custody Visiting.

The Association is governed by way of a constitution. This gives the Executive Committee the right to manage the affairs and expend the funds of the Association in such a manner as they consider most beneficial for the purpose of the Association's activities and within the scope of the Home Office grant regulations.

### Results for the year

The Association has returned a deficit of expenditure over income of £6,498. This deficit has been transferred to the accumulated fund balance.

### Fixed assets

The tangible fixed assets are as per note 3 to the financial statements.

### Executive Committee

Executive Committee Offices 1.4.2013 - 31.7.2013

**Chairman** Kevan Downer

**Vice-Chair** Lorna Muffett

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION EXECUTIVE COMMITTEE REPORT continued FOR THE PERIOD ENDED 31 JULY 2013

### Executive Committee (continued)

#### Executive Committee members 1.4.2013 - 31.7.2013

Liz Kelly	East Midlands
James Tate	London
David Hudson	Midlands
Dinah Longden	South East
Lorna Muffet	South West
Elaine Shinkfield	Yorkshire & Humberside
Kevan Downer	Northern Ireland
Patricia McCarron	Scotland
Brian McFadyen	Scotland
John Littlechild	Wales

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION EXECUTIVE COMMITTEE REPORT continued FOR THE PERIOD ENDED 31 JULY 2013

#### Executive Committee Members' Responsibilities

Current best practice requires the Executive Committee members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of the surplus or deficit of the Association for that period. In preparing those financial statements the Executive Committee members should:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- d. prepare financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The Executive Committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Statement of disclosure of information to auditors

In the case of each of the persons who are members at the time when the Executive Committee report is approved:

- so far as they are aware, there is no relevant audit information, information needed by the Association's auditors in connection with preparing their report, of which the Association's auditors are unaware, and
- they have taken all the steps that they ought to have taken as members in order to make themselves aware of any relevant audit information and to establish that the Association's auditors are aware of that information.

#### Auditors

The Executive Committee members will place a resolution before the Annual General Meeting to re-appoint Nairne Son & Green as auditors.

This report was approved by the Executive Committee on 26 June 2014 and signed on its behalf.

**Ian Smith OBE**  
Chief Executive

## INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE INDEPENDENT CUSTODY VISITING ASSOCIATION

We have audited the financial statements of the Independent Custody Visiting Association for the period ended 31 July 2013 set out on pages 16 to 20. These financial statements have been prepared under the accounting policies set out on page 8 and the historical cost convention.

This report is made solely to the Executive Committee as a body. Our work has been undertaken so that we might state to the Executive Committee 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 Association and the Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of Executive Committee and Auditors

As described in the Executive Committee's report on page 13, the Association's Committee is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared. We also report to you whether in our opinion the information given in the Executive Committee's report is consistent with the financial statements. In addition we report to you if the Association has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Executive Committee's report and consider the implications for our report if we become aware of any apparent misstatements within it.

### Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive Committee in the preparation of the financial statements and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE INDEPENDENT CUSTODY VISITING ASSOCIATION continued

### Basis of audit opinion (continued)

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 8 to the financial statements.

### Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, applicable to Smaller Entities, of the state of the Association's affairs as at 31 July 2013 and of its surplus for the period then ended;
- the financial statements have been properly prepared; and
- the information given in the Executive Committee's Report is consistent with the financial statements.

Christopher Roberts BA FCA  
Senior Statutory Auditor  
Nairne Son & Green  
Chartered Accountants  
Registered Auditors  
477 Chester Road  
Manchester  
M16 9HF

2 July 2014

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 JULY 2013

	General Fund £	Home Office Restricted Fund £	Total 31 July 2013 £	Total 31 March 2013 £
<b>Income</b>				
Home Office Grant		51,667	51,667	175,000
Membership Fees	8,033		8,033	21,850
- Scotland				4,000
Conference and training fees	3,000		3,000	11,025
Scottish Recharges				1,571
Other	8		8	640
<b>Total income for year</b>	<b>11,041</b>	<b>51,667</b>	<b>62,708</b>	<b>214,086</b>
<b>Expenditure</b>				
Services and Supplies (note 7)	9,444	41,055	50,499	144,441
Training Provision and Materials	2,836		2,836	36,077
Publicity and Developments	1,640	2,769	4,409	12,115
Conferences and AGM	-	3,012	3,012	13,317
Support Materials and Equipment	34	-	34	99
<b>Total expenditure for year</b>	<b>13,954</b>	<b>46,836</b>	<b>60,790</b>	<b>206,049</b>
Excess of (expenditure over income) income over expenditure	(2,913)	4,831	1,918	8,037

The Association does not have any recognised gains and losses other than income and expenditure in the year.

The accompanying notes form an integral part of this statement.

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION BALANCE SHEET AS AT 31 JULY 2013

	Notes	31 July 2013 £		31 March 2013 £	
Fixed assets					
Tangible assets	3		458		550
Current assets					
Bank balances:					
- Current account			43,222		89,811
- Deposit account			69,708		
Debtors			4,1659		2,158
Other debtors and prepayments			11,466		907
			128,555		92,876
Current liabilities	4		(50,529)		(16,860)
Net current assets			76,026		76,016
Net assets			78,484		76,566
Represented by:					
Accumulated fund					
At beginning of year			76,566		68,529
Surplus for the year			1,918		8,037
At end of year	5		78,484		76,566

**Kevan Downer - Chairman**

**Anna Jarratt - Executive Assistant**

Approved on behalf of the Executive Committee on 26 June 2014.  
The accompanying notes form an integral part of this balance sheet.

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2013

### 1 Accounting policies

#### 1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and in accordance with the applicable accounting standards.

The financial statements have been prepared on the going concern basis as in the opinion of the Executive Committee; the Association will continue operating for the next twelve months, being supported by grants from the Home Office.

#### 1.2 Income

Income is credited in the period to which it relates.

#### 1.3 Grant income

Grant income is recognised in the income and expenditure account when the grant is utilised for its specific purpose.

#### 1.4 Expenditure

Expenditure is charged on an accruals basis.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated so as to write off the cost of the asset, less its residual estimated value, over the useful economic life of that asset as follows:

Computer equipment - 33.33% per annum straight line basis.

### 2 Taxation

The Association is a non profit making organisation and will, in the Executive Committee's opinion, be exempt from taxation, apart from tax on investment income.

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS continued FOR THE PERIOD ENDED 31 JULY 2013

### 3 Tangible fixed assets

#### Cost

Brought forward at 1 April 2013	2,578
Disposals	-
Additions	-
Carried forward at 31 July 2013	<u>2,578</u>

#### Depreciation

Brought forward at 1 April 2013	2,028
On disposals	-
Charge in the year	92
Carried forward at 31 July 2013	<u>2,120</u>

**Net book value as at 31 March 2013**

**Net book value as at 31 July 2013**

Computer  
Equipment  
£

2,578

-

-

2,578

2,028

-

92

2,120

825

458

### 4 Current Liabilities

	31 July 2013 £	31 March 2013 £
Purchase ledger control account	1,197	2,320
Accruals	3,982	12,013
PAYE/NIC due	1,988	2,027
VAT due	4,189	-
Income paid in advance	39,173	500
	<u>50,529</u>	<u>16,860</u>

**THE INDEPENDENT CUSTODY VISITING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS** continued  
**FOR THE PERIOD ENDED 31 JULY 2013**

**5 Accumulated fund**

	Home Office Restricted Fund £	General £	Total £
As at 1 April 2013	(157,843)	234,409	76,566
Surplus/(deficit) for the year	4,831	(2,913)	1,918
As at 31 July 2013	<u>(153,012)</u>	<u>234,496</u>	<u>78,484</u>

**6 Contingent liabilities**

The Home Office grant awarded in the year requires that amounts unspent by the Association must be returned to the Home Office promptly. The Executive Committee is of the opinion that the monies will be expended in accordance with their application.

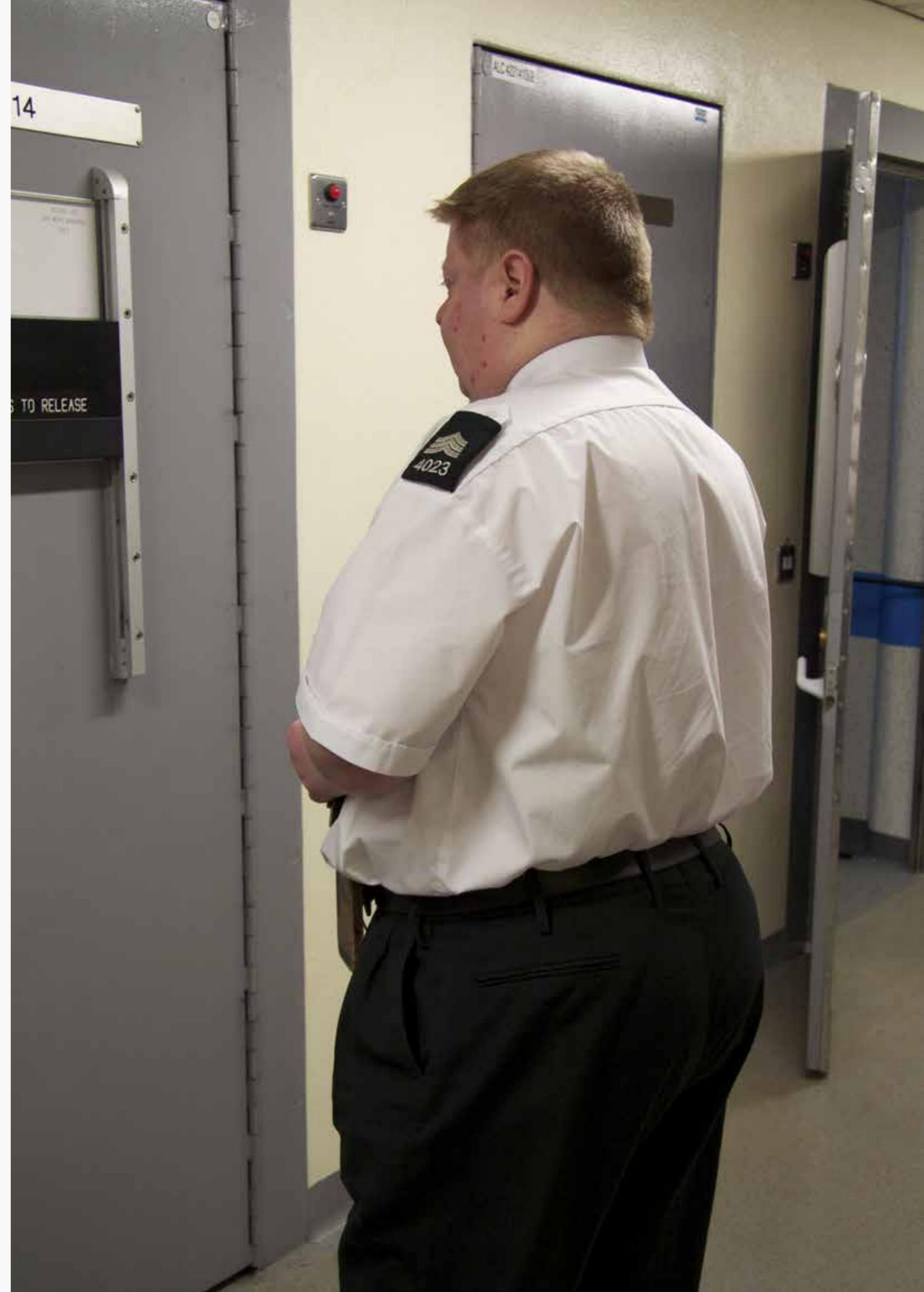
**7 Services and supplies costs**

The services and supplies costs in the income and expenditure account include the following:

	31 July 2013 £	31 March 2013 £
Irrecoverable VAT	4,393	10,138
Administration costs	46,106	134,303
	<u>50,499</u>	<u>144,441</u>

**8 Non-audit services**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.





Registration number: 08632556

# THE INDEPENDENT CUSTODY VISITING ASSOCIATION

**(A COMPANY LIMITED BY GUARANTEE)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 1 AUGUST 2013 TO 31 MARCH 2014**

NAIRNE SON & GREEN  
Chartered Accountants  
Registered Auditors  
477 Chester Road  
Manchester  
M16 9HF

## THE INDEPENDENT CUSTODY VISITING ASSOCIATION

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## THE INDEPENDENT CUSTODY VISITING ASSOCIATION

### Company Information

Directors	BW McFadyen MS Underhill PW Beaman K Downer DJ Hudson NS Hall JH Tate EM Kelly S Wood Mrs Patricia Jane Brown
Registered office	477 Chester Road Manchester Greater Manchester M16 9HF
Auditors Nairne	Son & Green Chartered Accountants Statutory Auditor 477 Chester Road Manchester M16 9HF

## INDEPENDENT CUSTODY VISITING ASSOCIATION DIRECTORS' REPORT FOR THE PERIOD FROM 1 AUGUST 2013 TO 31 MARCH 2014

The directors present their report and the financial statements for the period from 1 August 2013 to 31 March 2014.

### Directors of the company

The directors who held office during the period were as follows:

BW McFadyen	(appointed 7 January 2014)
MS Underhill	(appointed 16 December 2013)
PW Beaman	(appointed 10 December 2013)
K Downer	
DJ Hudson	
NS Hall	(appointed 10 December 2013)
JH Tate	(appointed 10 December 2013 and Resigned 29 April 2014)
SJ Bryant	(Resigned 29 April 2014)
EM Kelly	
S Wood	(appointed 10 December 2013)
The following director was appointed after the period end:	
Mrs Patricia Jane Brown	(appointed 29 April 2014)

### Disclosure of information to the auditor

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information. The directors confirm that there is no relevant information that they know of and which they know the auditor is unaware of.

### Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 26 June 2014 and signed on its behalf by:

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**MS Underhill**  
Director

## INDEPENDENT CUSTODY VISITING ASSOCIATION STATEMENT OF DIRECTORS' RESPONSIBILITIES

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 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 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 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT CUSTODY VISITING ASSOCIATION

We have audited the financial statements of Independent Custody Visiting Association for the period from 1 August 2013 to 31 March 2014, set out on pages 6 to 11. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 auditor

As explained more fully in the Statement of Directors' Responsibilities (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. 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 (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 9 to the financial statements.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report and Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on the 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 March 2014 and of its loss for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; 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 Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT CUSTODY VISITING ASSOCIATION

continued

### 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; or
- the directors were not entitled to prepare the financial statements and the Directors' Report in accordance with the small companies regime.

### Christopher Roberts BA FCA (Senior Statutory Auditor)

For and on behalf of Nairne Son & Green Chartered Accountants, Statutory Auditor  
477 Chester Road  
Manchester  
M16 9HF  
2 July 2014

## INDEPENDENT CUSTODY VISITING ASSOCIATION PROFIT AND LOSS ACCOUNT FOR THE PERIOD FROM 1 AUGUST 2013 TO 31 MARCH 2014

	Note	1 August 2013 to 31 March 2014 £
Turnover		23,182
Cost of sales		(34,822)
Gross loss		(11,640)
Administrative expenses		(95,430)
Other operating income		103,333
Operating loss	2	(3,737)
Other interest receivable and similar income		25
Loss on ordinary activities before taxation		(3,712)
Loss for the financial period	7	(3,712)

The notes on pages 8 to 11 form an integral part of these financial statements.

**INDEPENDENT CUSTODY VISITING ASSOCIATION  
(REGISTRATION NUMBER: 08632556)  
BALANCE SHEET AT 31 MARCH 2014**

	Note	31 March 2014 £
Fixed assets		
Tangible fixed assets	3	275
Current assets		
Debtors	4	2,617
Cash at bank and in hand		83,475
		86,092
Creditors: Amounts falling due within one year	5	(11,594)
Net current assets		74,498
Net assets		74,773
Capital and reserves		
Profit and loss account	7	74,773
Shareholders' funds		74,773

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved and authorised for issue by the Board on 26 June 2014 and signed on its behalf by:

**MS Underhill**  
Director

The notes on pages 8 to 11 form an integral part of these financial statements.

**INDEPENDENT CUSTODY VISITING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS FOR THE  
PERIOD FROM 1 AUGUST 2013 TO 31 MARCH 2014**

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

### Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

### Government grants

Grant income is recognised when there is reasonable assurance that the company will comply with the grant conditions and the grant will be received.

The grant is recognised as income over the period necessary to match it with the related expenditure it is intended to compensate.

### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	33.3% straight line method

### Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

## 2 Operating loss

Operating loss is stated after charging:

	1 August 2013 to 31 March 2014 £
Auditor's remuneration - The audit of the company's annual accounts	2,200
Depreciation of tangible fixed assets	183
Government grants receivable	(103,333)

**INDEPENDENT CUSTODY VISITING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE PERIOD FROM 1 AUGUST 2013 TO  
31 MARCH 2014** continued

**3 Tangible fixed assets**

	Office Equipment £	Total £
Cost or valuation		
Additions	458	458
Depreciation		
Charge for the period	<u>183</u>	<u>183</u>
Net book value At 31 March 2014	<u>275</u>	<u>275</u>

**INDEPENDENT CUSTODY VISITING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE PERIOD FROM 1 AUGUST 2013 TO  
31 MARCH 2014** continued

**4 Debtors**

	31 March 2014 £
Trade debtors	2,079
Other debtors	<u>538</u>
	<u>2,617</u>

**5 Creditors: Amounts falling due within one year**

	31 March 2014 £
Trade creditors	609
Other taxes and social security	2,515
Other creditors	<u>8,470</u>
	<u>11,594</u>

**6 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

**7 Reserves**

	Profit and loss account £	Total £
At 1 August 2013	78,485	78,485
Loss for the period	<u>(3,712)</u>	<u>(3,712)</u>
At 31 March 2014	<u>74,773</u>	<u>74,773</u>

**8 Pension schemes**

**Defined contribution pension scheme**

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £1,368.

**INDEPENDENT CUSTODY VISITING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE PERIOD FROM 1 AUGUST 2013 TO  
31 MARCH 2014** continued

**9 APB Ethical Standards relevant circumstances**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**INDEPENDENT CUSTODY VISITING ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE PERIOD FROM 1 AUGUST 2013 TO  
31 MARCH 2014** continued

	1 August 2013 to 31 March 2014	
	£	£
Turnover (analysed below)		23,182
Cost of sales (analysed below)		(34,822)
Gross loss		(11,640)
Gross loss (%)		(50.21)%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(72,043)	
General administrative expenses (analysed below)	(23,070)	
Finance charges (analysed below)	(134)	
Depreciation costs (analysed below)	(183)	
		(95,430)
Other operating income (analysed below)		103,333
Other interest receivable and similar income (analysed below)		25
Loss on ordinary activities before taxation		(3,712)

**INDEPENDENT CUSTODY VISITING ASSOCIATION  
DETAILED PROFIT AND LOSS ACCOUNT FOR  
THE PERIOD FROM 1 AUGUST 2013 TO  
31 MARCH 2014**

	31 March 2014 £
Turnover	
Membership Fees	16,067
Conference and training fees	7,115
	<u>23,182</u>
Cost of sales	
Training provisions and materials	7,798
Conference and AGM costs	10,100
Publicity and Development	16,924
	<u>34,822</u>
Employment costs	
Wages and salaries	63,348
Staff NIC (Employers)	7,327
Staff pensions	1,368
	<u>72,043</u>
General administrative expenses	
Telephone and fax	1,072
Office expenses	1,870
Website upkeep and maintenance	1,915
Printing, postage and stationery	413
Subscriptions	67
Room hire - general	1,211
Catering - General	321
Auditor's remuneration - The audit of the company's annual accounts	2,200
Professional indemnity insurance	170
Legal and professional fees	1,119
Irrecoverable VAT	4,058
Travel and subsistence	8,654
	<u>23,070</u>
Finance charges	
Bank charges	134
Depreciation costs	
Depreciation of office equipment	183
Other operating income	
Government grants receivable	103,333
	<u>103,333</u>
Other interest receivable and similar income	
Bank interest receivable	25
	<u>25</u>

This page does not form part of the statutory financial statement



