

# ICVA Annual Report



A year of achievement 2006 / 2007



# Chair's Welcome

A year  
of achievement



I am pleased to welcome you to the annual report of the Independent Custody Visiting Association. It has been a year of achievement, consolidation and development. In common with other agencies working in the criminal justice field, we are coming to terms with the implications and changes following the publication of a number of reports, which will directly affect the future of the custody visiting process within the United Kingdom.

The long awaited Association of Police Authorities and Home Office commissioned Office of Public Management report into the Governance and Capacity of the Association will be published shortly with a detailed action plan and will form the basis of in-depth negotiations and ultimately revised guidance for the benefit of all involved in the independent custody visiting process.

The Home Office Review into the PACE and the PACE Codes and its future recommendations will have implications for policing and independent custody visiting for years to come. We will have much to learn.

Another recently published report on the Optional Protocol to the United Nations Convention against Torture (OPCAT) and the establishment of National Preventative Mechanisms (NPM) - such as visits to all places of detention has major implications within the United Kingdom. I for one am anxious for all agencies involved to participate. We also have an opportunity to pass on our experiences to the joint HMIC and HMIP working party which has been set up.

It would also be remiss of me not to add my personal thanks to those people in the Eastern Region of the Association who worked so hard to make the annual conference held in Cambridge the success it was. Thanks also go to the administrators who made the Scottish conference in Tulliallan such an enjoyable experience for those who attended.

In conclusion I would like to thank the Executive Committee members for their support throughout the year with a special thank you to Bob Jones Chair of the Association of Police Authorities who continues to attend our meetings. Also to Alan Brown and his colleagues at the Home Office for their continued support. Thanks also go to police authorities throughout the United Kingdom who continue to support the Association's work and here I need to say a sincere thank you to Alan Fry and his staff at South Wales Police Authority for all of their assistance throughout the year. Thanks go as ever to our Chief Executive Officer Ian Smith and Executive Assistant Anna Jarratt for their tireless efforts on the Association's behalf.

Finally, my last big thank you is saved for a group of volunteers who give up their time and visit police stations (and other places of detention) at all times of the day and night and in all weathers to ensure the welfare of people in police custody.

*My congratulations and best wishes to you all.*

**John Littlechild MBE JP**  
Chair - ICVA

# Chief Executive's Introduction



This report is further evidence of the very important contribution that ICVA makes to the process of independent custody visiting through the conferences and training we organise, the publications we produce, the publicity we generate, the research in which we become involved and through the contribution we make behind the scenes up and down the country.

I was glad to see an important acknowledgement to our contribution to independent custody visiting in the recent Home Office published consultation papers into the Police and Criminal Evidence Codes - yet another testimonial to the ICVA success story.

The Executive Committee however has not been complacent and at the ICVA Executive Committee Away Day held at the Copthorne Hotel, Manchester on 12th July 2007 there was much debate on the future strategic direction of the Association. The Association's current strategic plan lasts until 31st March 2008 and its annual planning processes are aligned to this document. A new strategic plan is to be formulated for the period 2008-11 and the Executive Committee along with ICVA officers explored this future direction through facilitated activities.

The overall aim for the day was to agree in some detail ICVA's mission going forward over the next 3 years and to clarify expectations in how the Executive Committee would like

to see this achieved. The activities included the completion of a pre- intervention questionnaire; the function of the Executive Committee; analysis of the relevancy of ICVA's main activities; exploring and clarifying ICVA's Mission; Domain Mapping - considering funding, structure, services and purpose; agreed actions 2008-11 and the proposal of a draft Mission Statement. The Executive Committee and its stakeholders are currently considering the final strategy.

I wish to thank the members and scheme administrators of police authorities who provide welcome support to their volunteers and make the visiting process work throughout the United Kingdom. I would also like to thank the visitors themselves who in addition to carrying out the visits continue to develop the visiting process nationally. Special praise also goes to the ICVA consultant trainers Beth, Helen and Tony. My final and sincere thanks go as ever to my colleague Anna Jarratt whose efforts are always appreciated by us all.

In conclusion, I know I speak for the whole of the Association when I congratulate our Chair, John Littlechild JP for his award of an MBE in this year's honours list. This is a well deserved honour for the many years that John has contributed to public service and in particular to the voluntary sectors of scouting, prison visiting and of course custody visiting.

*Well done - and keep it going !!!*

# The Year in View

## Annual conferences in England & Scotland

The annual conference this year was hosted jointly by the Eastern Region Police Authorities, Cambridgeshire, Lincolnshire, Norfolk & Suffolk. The venue for the conference was the West Road Concert Hall, Cambridge, in its purpose built Recital Hall. Over three hundred delegates from across the UK attended the conference to listen to a broad spectrum of speakers who included:

### **Alan Brown - Home Office**

Who discussed raising standards in custody and provided an overview of activities. His presentation included the topical issues of police healthcare, safer detention guidance, PACE review, inspectorate working and the OPM review.

### **Len Jackson - Commissioner IPPC**

Who provided an overview of the IPPC, its values and responsibilities; the role of the police and the guardianship role.

### **Freddie Cantrell - Independent Monitoring Board**

Who presented a comprehensive overview of the work of the IMB from a monitoring role to the significance of its truly independent stance.

### **Nick O'Shea - Revolving Doors**

Who revealed the intensive work of Revolving Doors Agency - the UK's only charity dedicated to meeting the needs of people with mental health problems who have been arrested or imprisoned.

The Scottish National Conference took place on 20th October 2007 at the Police Training Centre in Tulliallan, Scotland. In addition to representation from all joint police boards, representatives from the Northern Ireland Policing Board and a delegation from the Ukraine attended the event. Speakers from Lothian & Borders Police and the manager of the custody nursing scheme were received with great interest. The afternoon session was a workshop seminar on the future development of schemes within Scotland.

## Regional conferences

This year regional conferences were held in the South East on 20th March 2007, in the Eastern Region on the 5th May, Wales on 8th September 2007 and in the East Midlands on 8th September 2007. It is pleasing that locally issues are being discussed that are relevant to the area and its visitors and those contemporary issues can be looked at from a regional approach.

## Scheme Administrators conference

The Scheme Administrator's Conference this year took place on Thursday 21st & Friday 22nd June. The venue for the conference was the Copthorne Hotel, Manchester. Approximately 35 administrators from across the UK attended the conference.

Prior to the conference a benchmarking questionnaire was distributed to all scheme administrators and its findings reported back at the start of the conference.

Scheme administrators from, Essex (Graham Furnival), Leicestershire (Angela Perry), Lincolnshire, (John King), Metropolitan (Kerry McClelland) Norfolk (Lynsey Dunne) & Strathclyde (Patricia McCarron), Police Authorities & Joint Boards all contributed to a workshop designed to highlight and exchange best practice with colleagues around the UK.

The speakers at this year's conference included Mr Alan Brown (Home Office), Ms Naseem Malik (Independent Police Complaints Commission), Ms Lis Pritchard (National Appropriate Adult Network) and Mr Bob Jones Association of Police Authorities.

# The Year in View

## Training

Our training continues with sessions across the country both for initial and continuous and cultural awareness and diversity training. This years initial and continuous training is listed below:

### Initial Training

Suffolk Police Authority	7th October 2006
Avon & Somerset Police Authority	7th October 2006
Metropolitan Police Authority	23rd September 2006
Cambridge Police Authority	22nd November 2006
Devon & Cornwall Police Authority	23rd November 2006
Avon & Somerset Police Authority	9th December 2006
Avon & Somerset Police Authority	10th February 2007
Cambridge Police Authority	26th February 2007
Lincolnshire Police Authority	24th March 2007
Cambridgeshire Police Authority	7th August 2007
Avon & Somerset Police Authority	11th August 2007
Wiltshire Police Authority	21st August 2007
Leicestershire Police Authority	13th October 2007

### Continuous training

Wiltshire Police Authority	6th March 2007
Norfolk Police Authority	14th March 2007
Sussex Police Authority	20th March 2007
Cambridgeshire Police Authority	5th June 2007
Dorset Police Authority	4th August 2007
Warwickshire Police Authority	2nd September 2007
Gwent Police Authority	11th September 2007
Norfolk Police Authority	27th October 2007

Additionally, scheme administrators training was held for the Metropolitan Police Authority for two days in February 2007.

## Meeting with stakeholders

### Association of Police Authorities (APA)

With the attendance of Mr Bob Jones, Chair of the APA at the Association's Executive Committee, a closer working relationship with the APA is developing. This has included attendance and making presentations at each organisation's meetings / conferences and the suggestion by Brenda Griffith, who was representing the Association of Police Authorities, at the initial joint HMIC/HMIP meeting that we should have an even closer working relationship. This would involve looking at ICV reports to grasp "an opportunity for APA/ICVA joint branding which would enhance the profile of both organisations"

### Home Office

In its capacity as a key stakeholder in the custody detention process the Association was invited to contribute to the recent consultation over the review of PACE. The PACE Review has completed the first phase of a programme of public consultation. Over 200 responses and nearly 700 suggestions or comments were made on PACE and the PACE Codes in response to the public consultation exercise completed on 31 May 2007.

Home Office Ministers specifically requested that stakeholders and practitioners should originate and drive proposals for change and the next stage of the consultation programme is a series of regional seminars which will take place later this year and in early 2008. These seminars will allow stakeholders and practitioners to add to and develop the comments and suggestions already made, contributing directly to the final proposals.

The responses to the public consultation paper will help inform each seminar and attendees will be provided with an information pack in advance of each seminar.

### Her Majesty's Inspectorate of Constabulary (HMIC) & Her Majesty's Inspectorate of Prisons (HMP) - Joint Meeting

The initial meeting of the Her Majesty's Inspectorate of Constabulary & Her Majesty's Inspectorate of Prison's "Inspection of Police Custody" stakeholders took place in London on Tuesday 24th July 2007. ICVA welcomed the opportunity to contribute to the discussion and provide assistance to this proposed inspection.

# The Year in View

## Meeting with stakeholders continued

### Her Majesty's Inspectorate of Constabulary (HMIC)

On 13th August 2007 the Chief Executive met with Everett Henry from HMIC to discuss Cultural Awareness and Diversity and Independent Custody Visiting. During the in depth meeting Mr Henry suggested that there may be funding opportunities and a possibility that HMIC would quality assure the Association's training packages. A further meeting was arranged for 24th September in London to take this idea forward.

### Independent Police Complaints Commission (IPCC)

The Chief Executive attended the Commission's Open Meeting, which took place in London on 26th September. The Commission's meeting was held in public - but was not a consultative meeting and so the public or press could not speak or take part in the discussion. However, at the close of the meeting there was an opportunity for members of the public to ask the Commission questions regarding issues on the agenda or other aspects of the Commission's work. Items on the agenda and which created discussion included:

- Taser referrals
- IPCC response to Borders and Immigration Agency (BIA) consultation paper
- Approach to supervised investigations and appeals

### Guernsey

Dianne Mauger, who with two other recruits had set up a custody visiting scheme in Guernsey, contacted ICVA's Chief Executive.

Although Guernsey has its own law the drafting of the Police Powers and Criminal Evidence law in Guernsey was very heavily reliant on the English Criminal law (PACE), and the Guernsey Home Department and police force looks to the Home Office in the UK for best practice guidelines.

The Chief Executive and Executive Assistant met recently with Dianne to discuss training requirements, opportunities to shadow custody visitors in the UK and for ICVA to assist in setting up the scheme.

### HM Revenue & Customs

The Chief Executive has spoken with Dan Allison from Her Majesty's Revenue and Customs who has been tasked with leading a project to introduce an ICV scheme for HM Revenue and Customs. ICVA will be providing some advice and guidance to them over the next year.

### National Association of Prison Visitors (NAOPV)

At the invitation of the Chair of the NAOPV, the Chief Executive addressed the conference held on 19th June 2007 at Elizabeth Sumner House in London. He gave a presentation on the work of ICVA and custody visiting practices at a local level.

# The Year in View

## Overseas Developments and Opportunities

### Armenia

The Chief Executive visited Armenia from 5th - 10th November 2006 at the invitation of Ms. Mary Murphy who is the Director of Penal Reform International's South Caucasus Office in Armenia. The organisation had established a pilot visiting project and he delivered a two-day training session for visitors, a pan Armenian roundtable discussion on the OPCAT protocols and led a workshop for the Ministry of Interior. The Penal Reform International paid for all travel and accommodation costs.

### Bulgaria

At the request of the Open Society Institute Sofia, the Chief Executive visited Bulgaria from 28th November - 1st December 2006 to attend a national conference whose purpose was to extend the pilot project throughout the country. The two-day conference was organised by Zvezda Vankova, the Project Coordinator and all travel and accommodation costs were paid for by the Open Society Institute Sofia.

### China

On 10th October 2006, at the invitation of the Metropolitan Police Authority, the Chief Executive accompanied members, officers and visitors of the authority to meet with a delegation of Chinese officials. Members of the delegation were interested in how the MPA functions and in custody visiting in particular. The Chief Executive made a presentation on behalf of the Association, which was well received.

### Ukraine

As part of a United Nations funded programme "Introducing Preventive Mechanism in the Ministry of Interior of Ukraine against Cruelty and Torture" the Association facilitated visits by a Ukraine Delegation to police authorities / joint boards in the United Kingdom. The visits took place between 15th October - 21st October 2007 to the police authorities who are responsible for the local arrangements for visits in London, Manchester, Liverpool, Glasgow and Edinburgh. The delegation's visit concluded by attending the Scottish Custody Visiting Conference at Tulliallan on Saturday 20th October 2007.

# The Year in View

## Outstanding Items & Development Issues

### Vetting of ICVs

Accompanied by two members of the Executive Committee, Sharron Hardman (lead member on custody visiting for Greater Manchester Police Authority) and Ms Kerry McClelland (scheme manager for the Metropolitan Police Authority) the Chief Executive met with Chief Supt. Phil Flower at the Metropolitan Police Headquarters at New Scotland Yard, London on the afternoon of 10th January 2007.

The Chief Executive explained the background to the meeting and the issues that had been raised at the meetings of the Executive Committee since the ACPO guidelines/policy had been issued in 2004.

The Association's issues of concern which included the loss of ICVs, the image of police authorities and that the guidelines were not being implemented uniformly were explained to Chief Superintendent Flower. Chief Superintendent Flower acknowledged that there were issues relating to the publication and implementation of the vetting papers and said that ACPO was currently working on revising the vetting guidelines. This would take some time to publish and in the interim, he would write to all chief constables reminding them of their responsibilities regarding the vetting of independent custody visitors.

### Visiting of Suspected Terrorist Detainees held at police stations

Earlier in the year police authorities raised the question of visiting suspected terrorist detainees across the country. The question posed was whether there should be a nominated number of specially trained custody visitors identified and trained to visit suspected terrorists or should all custody visitors be so trained for this purpose?

The issue is very much based on whether it is reasonably practicable locally to introduce a two tier system. If so, does it unnecessarily introduce a greater health and safety 'risk' (personal safety and stress/anxiety) to a designated number of custody visitors? The alternative being to train all custody visitors in each police authority scheme to the same standard and access the entire 'pool', if necessary via 'random' selection.

Given that currently there are no specific guidelines issued to police authorities on this matter it is a decision which will have to be taken at a local level in consultation with the chief constable and volunteer visitors (in light of all the evidence available).

### Disability Discrimination Act - implications for custody visiting schemes

The duty on police authorities to introduce a disability equality scheme came into effect on 4th December 2006. This has created the potential requirements on police authorities to ensure that an impact assessment is conducted in respect of their schemes. There are much broader implications around the appointment of disabled visitors, detainees held in custody who have indicated that they have impairment and potentially what custody visitors' training needs around this issue may be. This is something that ICVA will be looking to work with custody visiting schemes and police authorities in the future.

### Key performance indicators for custody visiting

As part of raising standards for custody visiting across the country, some police authorities have already started to look at performance measures in respect of looking at development of their scheme. Such measures include the number of visits per week and the times of the visits. Measures have also been introduced around the ethnicity and male/female ratio within individual schemes.

Members of the Executive Committee considered a report by the Chief Executive examining potential key performance indicators that was shared with police authorities and with the membership through Visiting Times.

The key performance measures were based around the key elements of the national standards and are highlighted below as having the most measurable key performance indicators (KPI's).

# The Year in View

## National Standard

## Key Performance indicator

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### Training

80% of visitors undertaking at least one training session per year

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### Frequency of Visits

95% of urban police stations visited once per week

95% of rural police stations visited twice per month

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### Access to the custody area

85% of visits being allowed immediate access

- Percentage of visits allowed immediate access
  - Percentage of visits delayed by less than 5 minutes
  - Percentage of visits delayed by less than 15 minutes
  - Percentage of visits delayed by more than 15 minutes
  - Percentage of visits denied access or aborted
- 

### Raising Awareness

Police Authorities to have undertaken at least one publicity campaign to promote custody visiting during the year.

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### Recruitment, Selection and Retention

% of new custody visitors appointed in the year  
% of custody visitors leaving the scheme during the year  
% of custody visitors from an ethnic minority background  
% of female custody visitors

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# Executive Committee

## The Independent Custody Visting Association Executive Committee Report and Financial Statements for the year ended 31 March 2007

### 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 Visting Association Executive Committee Report for the year ended 31 March 2007

The executive committee presents its report on the affairs of the Association together with the financial statements and auditor's report for the year ended 31 March 2007.

### 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 surplus of income over expenditure of £17962. This surplus has been added 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 1.4.2006 - 31.3.2007

Chairman	John Littlechild
Vice-Chair	David Wood Kathie Emery

# Executive Committee

## The Independent Custody Visting Association Executive Committee Report *(continued)* for the year ended 31 March 2007

### Executive Committee (continued)

Executive Committee members 1.4.2006 - 31.3.2007

Sharron Hardman	Greater Manchester Police Authority	
Rev Peter Beaman	Merseyside Police Authority	
Rachel Harper	Metropolitan Police Authority	(until December 2006)
Kerry McClelland	Metropolitan Police Authority	
John Roberts	Metropolitan Police Authority	(from April 2006)
David Riddle	Metropolitan Police Authority	(from December 2006)
John Mair	Northumbria Police Authority	(until December 2006)
Malcolm Hardy	Northumbria Police Authority	(from December 2006)
Jackie Lacock	South Yorkshire	
Sheila Corkery	West Midlands Police Authority	(Until February 2007)
Janet Spencer	West Yorkshire Police Authority	
David Wood	Central 1	
Richard Munro	Central 2	(until December 2006)
Angela Perry	Central 2	(from December 2006)
David Hudson	Central 3	
Kath Allaway	North East	
Ian Lee	Northern Ireland	(until October 2006)
Sadie Logan	Northern Ireland	(from November 2006)
Damon Taylor	North West	
Brian Pirie	Scotland	
Patricia McCarron	Scotland	
John Bennett	South East 1	(until December 2006)
Ken London	South East 1	(from December 2006)
Geoff Nash	South East 2	
Kathie Emery	South West	
Meirion Jones	Wales	
John Littlechild	Wales	

# Executive Committee

## The Independent Custody Visting Association Executive Committee Report *(continued)* for the year ended 31 March 2007

### 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.

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

- so far as the member is 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
- each member has taken all the steps that he ought to have taken as a member in order to make himself aware of any relevant audit information and to establish that the Association's auditors are aware of that information.

Amounts are presented within items in the income and expenditure account and balance sheet, the members have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

### 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 21 July 2007 and signed on its behalf.

**Ian Smith OBE**  
Chief Executive

# Executive Committee

## Independent Auditors Report to the Members of the Independent Custody Visiting Association

We have audited the financial statements on pages 5 to 9 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

This report is made solely to the Executive Committee. Our audit 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 report, the Association's committee is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

### Basis of 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.

### Opinion

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Association's affairs as at 31 March 2007 and of its surplus of income over expenditure for the year then ended and have been properly prepared in accordance with the Association's constitution.

### Nairne Son & Green

Chartered Accountants  
Registered Auditors  
477 Chester Road  
Manchester  
M16 9HF

28 August 2007

## The Independent Custody Visiting Association Income & Expenditure Account for year ended 31 March 2007

	General Fund £	Home Office Restricted Fund £	Scottish Development Restricted Fund £	Total 2007 £	Total 2006 £
<b>Income</b>					
Fee Income	2,858	-	-	2,858	-
Home Office Grant	-	150,000	-	150,000	157,996
Scottish Development Grant	-	-	28,950	28,950	27,000
Membership Fees	23,350	-	-	23,350	23,850
Scotland	4,000	-	-	4,000	4,000
Scottish Management Fee	2,250	-	-	2,250	5,500
Scottish Project Staffing	4,988	-	-	4,988	-
Sale of Products	6,945	-	-	6,945	5,683
Scotland	-	-	-	-	891
Interest Receivable:					
Capital Reserve B.Account (Gross)	-	-	-	-	48
VAT (undercharge) Overcharge	-	-	-	-	(525)
Miscellaneous Income	724	-	-	724	582
Training Provision	4,500	-	-	4,500	3,000
Outside UK Development	1,260	-	-	1,260	-
<b>Total income for year</b>	<b>50,875</b>	<b>150,000</b>	<b>28,950</b>	<b>229,825</b>	<b>228,025</b>
<b>Expenditure</b>					
Services and Supplies (note 7)	18,396	125,378	12,135	155,909	191,896
Training Provision and Materials	1,282	4,605	2,772	8,659	15,066
Publicity and Developments	826	9,977	7,470	18,273	19,676
Conferences and AGM	500	15,843	3,799	20,142	21,477
Support Materials and Equipment	8,880	-	-	8,880	23,327
<b>Total expenditure for year</b>	<b>29,884</b>	<b>155,803</b>	<b>26,176</b>	<b>211,863</b>	<b>271,442</b>
Excess of (expenditure over income) income over expenditure	20,991	(5,803)	2,774	17,962	(43,417)

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 March 2007

	Notes	2007		2006	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		530		-
<b>Current assets</b>					
Bank balances:					
Current account		733		(168)	
Capital reserve account		167		167	
Debtors		2,813		1,901	
Other debtors and prepayments		-		566	
		3,713		2,466	
<b>Current liabilities</b>	4	(17,068)		(33,253)	
<b>Net current (liabilities) assets</b>			(13,355)		(30,787)
<b>Net (liabilities) assets</b>			(12,825)		(30,787)
Represented by:					
<b>Accumulated fund</b>					
At beginning of year			(30,787)		12,630
(Deficit) surplus for the year			17,962		(43,417)
At end of year - deficit	5		(12,825)		(30,787)

John Littlechild - Chairman

Anna Jarratt - Executive Assistant

Approved on behalf of the executive committee on 21 July 2007.

The accompanying notes form an integral part of this balance sheet.

# The Independent Custody Visiting Association notes to the Financial Statements for the year ended 31 March 2007

## 1 Accounting Policies

## 2 Taxation

### 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 and Scottish Executive.

### 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.

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 year ended 31 March 2007

## 3 Tangible fixed assets

Cost	Computer Equipment £
Brought forward at 1 April 2006	10,839
Additions	794
Carried forward at 31 March 2007	11,633
<b>Depreciation</b>	
Brought forward at 1 April 2006	10,839
Charge in the year	264
Carried forward at 31 March 2007	11,103
<b>Net book value as at 31 March 2007</b>	<b>530</b>
Net book value as at 31 March 2006	-

## 4 Current liabilities

	2007 £	2006 £
Purchase ledger control account	6,432	23,494
Accruals	6,825	6,735
PAYE/NIC due	3,011	2,716
VAT due	300	308
Income paid in advance	500	-
	<b>17,068</b>	<b>33,253</b>

## 5 Accumulated fund

	Scottish Development Restricted Fund £	Home Office Restricted Fund £	General £	Total £
As at 1 April 2006	(18,113)	(89,111)	76,437	(30,787)
Surplus/(deficit) for the year	2,774	(5,803)	20,991	17,962
As at 31 March 2007 - deficit	(15,339)	(94,914)	97,428	(12,825)

# The Independent Custody Visiting Association notes to the financial statements *(continued)* for the year ended 31 March 2007

## 6 Contingent Liabilities

The Home Office grant and Scottish Development grant awarded in the year requires that amounts unspent by the Association must be returned to the Board 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:-

	2007 £	2006 £
Salaries and related costs	105,009	103,698
London office costs	9,597	17,328
Scottish office costs	12,135	18,495
Irrecoverable VAT	6,767	14,071
General administration costs	22,295	38,304
	<hr/>	<hr/>
	155,803	191,896







**the independent custody  
visiting association**

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