



annual report 2009

**the independent custody
visiting association the i
ndependent custody visit
ing association the indepe
endent custody visiting a
ssociation the independe
nt custody visiting assoc
iation the independent cu**

For the latest news visit www.icva.org.uk

the independent custody
visiting association the i
ndependent custody visit
ing association the indep
endent custody visiting a
ssociation the independe
nt custody visiting assoc
iation the independent cu
stody visiting association
the independent custody
visiting association the i
ndependent custody visit
ing association the indep
endent custody visiting a
ssociation the independe
nt custody visiting assoc

Message from the Chair	04
New Chair	05
Executive Committee	05
New Partnership Opportunities	06
New Training Materials	06
New Visiting Times Format	07
Website Redesign	08
OPCAT Protocols & NPMs	09
Working Party Codes of Practice	09
Ministerial Board on Deaths in Custody	10
Conferences & Seminars	10
Collaboration and Police Authorities	11
Mike Custance	12
Annual Accounts	13

message from the chair



I am pleased to introduce my first Annual Report to you as Chair that captures the progress we have made so far and the work ahead of us.

This has been an important year for the Independent Custody Visiting Association. The Association has been named in parliament by the Minister of Justice as one of the National Preventative Mechanisms forming part of the United Kingdom's Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).

We are giving particular attention to our growing agenda and developing strategic priorities including: the infrastructure of the Association, training materials, regional integration linked to collaborating police authorities, and enhancing our national and international status. This past year, has allowed us to concentrate on improving the Association's levels of knowledge within the criminal justice system so that we can focus our services to assist our members to deal with the challenges they face locally.

This year, we launched our eagerly awaited training materials and I was delighted that the new streamlined Executive Committee and our members embraced our new and innovative approaches in producing DVD copies of all training materials. This will greatly assist police authorities deliver locally based training programmes.

In forming new partnerships, we use the knowledge and experience gained to support our own development. This approach allows us to deliver a national focus for custody visiting whilst still enhancing schemes and building relationships at a regional and local level. Our work with the Association of Police Authorities is an excellent example of our partnerships in action.

Last year we refocused our efforts to enhance our transparency and accountability, clarified responsibilities and strengthened follow-up actions which will make us a stronger Association. We also launched our Business Plan & Strategy, a key foundation for the Home Office's continued support of our development work.

I am also pleased this year that we have welcomed both Jersey and Guernsey into membership of the Association and that we have had others rejoining us.

In closing, I want to thank the dedicated staff of the Association, Ian Smith and Anna Jarratt who are committed to transforming us into a more dynamic, flexible, and innovative institution. I also want to thank my fellow members of the Executive, and a special thank you to our outgoing Chair John Littlechild for his persistence and tenacity during his term of office. To the members and officers of the police authorities, and our partners I say thank you.

However, as always my biggest thanks go to the ICVs who make the process happen and who realise the work of the Association in its local setting, without them the Association would not be possible.

Thank you to you all

New Chair

At its Annual General Meeting on 5 December 2008, John Littlechild announced that he would be stepping down as Chair of the Association but would continue as Wales representative on the Executive Committee.

Following the nomination process David Wood from Suffolk Police Authority, representing the Eastern region was elected as the new Chair of ICVA.

On his appointment David said "It was a true honour to be awarded my new role as Chair of the Independent Custody Visiting Association, whose achievements and commitment I have followed with admiration for many years, during my former roles as vice chair of ICVA and as an active member of the Executive Committee. A special thank you to John Littlechild for his contribution in recent years, with best wishes for the future.

Executive Committee

As part of a further move towards a more vibrant Association now better geared to meet the challenges that lie ahead, the membership criteria of the Association was amended and unanimously agreed by postal ballot on 8th December 2008.

The association representation on the Executive Committee is on a police authority basis and has the support of the Home Office, Scottish Executive and the Association of Police Authorities. Details of the alteration and revised regions are set out below:

The Executive Committee shall consist of:

One member representing the Metropolitan Police Authority/City of London

Two representatives from the Scotland (Central, Dumfries & Galloway, Fife, Grampian, Lothian & Borders, Northern, Tayside, Strathclyde, and one from Wales (Dyfed Powys, Gwent, North Wales, South Wales)

One member for Northern Ireland appointed by the Northern Ireland Policing Board.

One representative from each of the regional areas as set out below:

South West

Avon & Somerset, Devon & Cornwall, Dorset, Gloucestershire, Wiltshire

South East

Hampshire, Kent, Surrey, Sussex, Thames Valley

Midlands

Staffordshire, Warwickshire, West Mercia, West Midlands

East Midlands

Derbyshire, Leicestershire, Lincolnshire, Northamptonshire, Nottinghamshire

North West

Cheshire, Cumbria, Greater Manchester, Lancashire, Merseyside

North East

Cleveland, Durham, Northumbria

Yorkshire and Humber

Humberside, North Yorkshire, South Yorkshire, West Yorkshire

Eastern

Bedfordshire, Cambridgeshire, Essex, Hertfordshire, Norfolk, Suffolk

New Partnership Opportunities

The Association has become a member of the Monitors Forum comprising AMIMB, Lay Observers, Appropriate Adults and the Association.

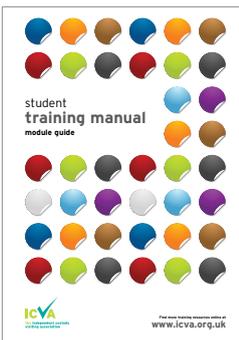
The meetings have been attended by the Chair and the Chief Executive and consider issues which impact upon all organisations.

The Monitors Forum agreed that there was a need to ensure that there were no gaps between organisations that would allow for any detention facility or service to be left unmonitored. The Forum has collected information about the level of support to look at best practices across the different volunteering areas.

New Training Materials

ICVA has now produced a superb new suite of training materials with the focus for initial training moving to a modular core competency based programme.

As part of this process, the Association has produced a new training DVD, designed to demonstrate the custody visiting process, it incorporates latest visiting best practices and will be an invaluable training tool. The training package includes a training DVD, Trainer's Manual and a CD containing the student workbook.



This will be sent to all police authorities for a set fee, significantly improving the ability of police authorities to produce their own copies as and when required, or distribute to ICVs via PDF where appropriate.

The new materials have retained the most effective existing elements, updated as needed, with additional material to extend the scope of skills and knowledge covered for custody visitors, including a basic cultural and diversity awareness module.

The modular approach will make it easier to deliver training effectively using a combination of pre-read material and selection of key modules, which can be delivered at a time and duration appropriate to the individual students.

Alongside new and updated scenarios, there is an additional modules section, which includes health & safety, diversity and the detention process and other categories of detainees. As more custody visitors are coming into contact with different categories of detainee, there has been an increased demand for ICVA to provide training in this area: this module can now be used by schemes to better support their visitors.

ICVA has tried to make the training materials as flexible as possible to enable local schemes to deliver the training in a way which suits them, with regard to available budgets, time, personnel, or needs of the visitors. Part of this flexibility is the inclusion of identified pre-read material, covering foundation knowledge and skills. Each module concludes with a quick quiz, which visitors can use to self-assess knowledge, and identify any areas which they think needs further input, either during the formal training session, or as identified further training needs.

New Visiting Times Format

Following consultation at the scheme administrators conference in June 2009 it was agreed by the Executive Committee in July 2009 that future editions of Visiting Times will be distributed by e-mail, in PDF format, or downloaded from the ICVA Website.

Not only is this more cost effective, it also provides authorities with a more modern method of viewing the publication, which is also good for the environment, and which allows administrators to extract information for their own use. Authorities can distribute many of their own copies through email, reducing their own postage costs and local storage difficulties.

The first edition of Visiting Times to be available in PDF format was despatched in early September 2009. Following discussions with the designers and police authority staff it was agreed that in future there will be two PDFs to enable, if required, police authorities to print their copies locally as well as send them out to their visitors electronically if they wish.



DOWNLOAD



DOWNLOAD

Website Redesign

In July 2009 the Executive Committee reviewed an audit of the Association's website. The audit included an overview of the content in each section of the ICVA website, with suggested actions to improve and update each area.

The Executive Committee agreed that it was essential that the requirements of ICVA's wide ranging target audiences were taken into account throughout - from prospective independent custody visitors and Executive Committee members, to representatives of policing bodies and the Home Office.

The audit also specifically focused on the messages conveyed by the website - the information it provided and the words used to communicate these. Design, layout and navigation would also be addressed.

It concluded that ICVA was all about people and ensuring the wellbeing of fellow human beings. Without sentimentalism, this should permeate the factual content throughout all of the association's literature, online and in print, in a manner that is suitable for all of its audiences.

The Executive Committee have commissioned a website re-design which will be available to members from Autumn 2009.



OPCAT Protocols & NPMs

On 31st March 2009 the Minister for Justice in a written statement to Parliament announced the United Kingdom's 18-body National Preventative Mechanisms to support their ratification made in December 2003 of the UN OPCAT protocols. The Association was one of the bodies nominated.

This has been the culmination of a number years work and is a fitting acknowledgement to the work of visitors across the United Kingdom. At the official launch of the NPM which took place on 19th May 2009 speakers paid tribute to all volunteers involved in the monitoring of detention.

The work now begins in the co-ordination of the NPMs constituent parts: ensuring consistency; producing an annual report; liaising with the UN's Sub-Committee on the Prevention of Torture in Geneva. The work of custody visiting has now an added international focus.

Working Party Codes of Practice

A working group of the Association has been established to look at the need for a review of the codes of practice involving custody visiting. This does not require primary legislation as in the original act there is provision for amendments or updates to the codes.

At its first meeting on 19th October, the group and advisers from the APA and Home Office looked at a number of areas raised by all stakeholders in the process and considered a number of questions including whether there was a need to change, the extent of the change, the remit of ICVs and what access to information the visitors should have. The work continues and there will be updates provided through Visiting Times in the coming year.

Ministerial Board on Deaths in Custody

ICVA's chief executive, Ian Smith OBE was invited to sit on a Ministerial Board on Deaths in Custody. The shared purpose of the Ministerial Board and the Independent Advisory Panel (IAP) on Deaths in Custody is to bring about a continuing and sustained reduction in the number and rate of deaths in all forms of state custody in England and Wales.

The new Council commenced operation in April 2009 and is jointly funded by the Ministry of Justice, Department of Health and the Home Office. It consists of three elements.

The first-tier consists of a Ministerial Board on Deaths in Custody, which has replaced the Ministerial Roundtable on Suicide and has wider terms of reference to include all types of death in state custody (prison, approved premises, police, revenue and customs, immigration and psychiatric hospitals).

The second tier of the Council is the Independent Advisory Panel (IAP). Lord Toby Harris was appointed as the inaugural Chair in December 2008. The role of the IAP will be to provide independent advice and expertise to the Ministerial Board. It will provide guidance on policy and best practice across sectors and make recommendations to ministers and heads of key agencies. The IAP will be supported by a broadly based group representing practitioners and stakeholders, which will be formed on an ad hoc basis.

Conferences & Seminars

National Conference 2008 and National Conference 2009

The national conference took place at the Holiday Inn Hotel, Stratford Upon Avon on Saturday 1 November 2008 kindly hosted by Warwickshire Police Authority.

Well attended, the day was pronounced a great success and provided an excellent opportunity to meet face to face with fellow volunteers and colleagues from across the UK. A special thanks to our hosts and superb line up of speakers, who delivered compelling and thought provoking presentations, leading to a lively question and answer session.

Speakers focused on an array of topical issues including Improving Custodial Care; Improving Custody, Raising Community Engagement; Inspection of Police Custody Facilities; Supporting Independent Monitoring Boards; APA Perspective on Independent Custody Visiting; Healthcare & Forensic Service within Police Custody

The Executive Committee also agreed that the 2009 conference would be held at the Ramada Grand Hotel, Granby Street, Leicester on Saturday 14th November 2009.

Northern Ireland - The Chief Executive attended the meeting of the Northern Ireland Policing Board and in addition to making a presentation the opportunity was taken to undertake a session of advanced training with volunteers.

Eastern Region - The Regional Conference took place on 4th July and was attended by the Chair, Vice-Chair and the Executive Assistant.

Scotland - The Scottish conference took place on 11th & 12th September, at Tulliallan in Scotland.

Midlands Region Conference - The region held their conference on 26th September 2009 at West Midlands Police headquarters which was well attended. The programme was extremely comprehensive and the quality of the invite exceptional.

Wales - The annual South Wales Police Authority seminar was held on 10th October 2009 at Portcawl and representatives from other police authorities in Wales were invited to attend.

East Midlands Region - This year's Regional Conference was held on 3rd October, at Northampton and was hosted by Northamptonshire Police Authority. Speakers included the Chief Executive who spoke about national preventative mechanisms and their implications for custody visiting.

Collaboration and police authorities

The Association has this year improved its collaboration with the Association of Police Authorities and has been involved in a number of key government responses to documents around detention, particularly around the issue of young people and vulnerable adults.

The Association of Police Authorities has established a network of collaborating police authorities and the Association has wherever possible encouraged regional seminars to look at particular areas of development or training needs. The areas of collaborative working amongst police authorities are:-



South West

Avon & Somerset, Devon & Cornwall, Dorset, Gloucestershire, Wiltshire

South East

Hampshire, Kent, Surrey, Sussex, Thames Valley

Midlands

Staffordshire, Warwickshire, West Mercia, West Midlands

East Midlands

Derbyshire, Leicestershire, Lincolnshire, Northamptonshire, Nottinghamshire

North West

Cheshire, Cumbria, Greater Manchester, Lancashire, Merseyside

North East

Cleveland, Durham, Northumbria

Yorkshire and Humber

Humberside, North Yorkshire, South Yorkshire, West Yorkshire

Eastern

Bedfordshire, Cambridgeshire, Essex, Hertfordshire, Norfolk, Suffolk

michael custance



In 2008, the Association was informed that Mike Custance, a former Management Committee member had passed away but had made a bequest in his will to the Association of £15,250.

Ian Smith, ICVA Chief Executive recalls "I had known Mike Custance personally since I started at Greater Manchester Police Authority in December 1989.

He was totally committed to the principles of independent custody visiting and was one of the founding members of the then National Association for Lay Visiting (now Independent Custody Visiting Association). Mike fully understood how difficult it had been both to establish and then run the Association, as funding for this little known public service has always been acute."

It was therefore appropriate that the bequest was used to ensure that independent custody visiting's profile was raised to such an extent that it is now part of the United Kingdom's OPCAT protocol which is a national response to mistreatment of persons held in detention. The other areas in which the bequest has been used for ICVA to assist in the establishment of a monitoring forum of custody which for the first time has brought together all voluntary organisations in the criminal justice system and to produce the new training materials.

Mike would have been proud of this.

Sadly, Michael suffered with his health for many years but lost his battle with his illnesses on 19th March 2008 at the age of 55. The Association would like to thank his family, particularly Mike's brother for the support that Mike, through his bequest has given the Association.

**THE INDEPENDENT CUSTODY
VISITING ASSOCIATION**
EXECUTIVE COMMITTEE REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2009

ASSOCIATION OFFICE

P O 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 YEAR ENDED 31 MARCH 2009

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 2009.

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 £882. This deficit has been deducted from the accumulated fund balance.

Fixed assets

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

Executive Committee

Executive Committee Offices 1.4.2008 - 31.3.2009

Chairman	John Littlechild	(until 6 December 2008)
	David Wood	(from 6 December 2008)
Vice-Chair	David Wood	(until 4 February 2009)
	Peter Thompson	(from 4 February 2009)
	Kathie Emery	

**THE INDEPENDENT CUSTODY VISITING ASSOCIATION EXECUTIVE COMMITTEE
REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009**

Executive committee (continued)

Executive Committee members 1.4.2008 - 31.3.2009

Christine McCawley	Greater Manchester Police Authority	(until 6 December 2008)
Rev Peter Beaman	Merseyside Police Authority	(until 6 December 2008)
Kerry McClelland	Metropolitan Police Authority	
John Roberts	Metropolitan Police Authority	(until 9 April 2008)
David Riddle	Metropolitan Police Authority	(until 9 April 2008)
Martin Davies	Metropolitan Police Authority	(from 19 April 2008 to 6 December 2008)
Malcolm Hardy	Northumbria Police Authority	(until 6 December 2008)
Jackie Lacock	South Yorkshire	(until 9 April 2008)
Brendan Connor	West Midlands Police Authority	(from August 2008 to 6 December 2008)
Keith Davies	West Midlands Police Authority	(until August 2008)
Janet Spencer	West Yorkshire Police Authority	(until 6 December 2008)
David Wood	Central 1	(until 6 December 2008)
Angela Perry	Central 2	(until 6 December 2008)
	East Midlands	(from 6 December 2008)
David Hudson	Central 3	(until 6 December 2008)
	Midlands	(from 6 December 2008)
Kath Allaway	North East	(until 6 December 2008)
Sadie Logan	Northern Ireland	(until September 2008)
John Spratt	Northern Ireland	(from October 2008 to 6 December 2008)
Derek Gracey	Northern Ireland	(from 6 December 2008)
Damon Taylor	North West	(until 9 April 2008)
Brian Pirie	Scotland	
Patricia McCarron	Scotland	
Ken London	South East 1	(until 6 December 2008)
Robin Cherney	South East 2	(until 6 December 2008)
Kathie Emery	South West	(until 6 December 2008)
Mike Murray	South West	(from 6 December 2008)
Mierion Jones	Wales	(until 6 December 2008)
John Littlechild	Wales	
David Wood	Eastern	(from 6 December 2008)
Peter Thompson	North East	(from 6 December 2008)

THE INDEPENDENT CUSTODY VISITING ASSOCIATION EXECUTIVE COMMITTEE REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

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 14th July 2009 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 year ended 31 March 2009 set out on pages 6 to 10. 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 3, 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

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 March 2009 and of its deficit for the year 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.

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

17th July 2009

THE INDEPENDENT CUSTODY VISITING ASSOCIATION INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2009

	General Fund	Home Office Restricted Fund	Scottish Development Restricted Fund	Total 2009 £	Total 2008 £
Income					
Fee Income	-	-	-	-	4,400
Home Office Grant	-	150,000	-	150,000	150,000
Scottish Development Grant	-	-	23,171	23,171	28,858
Membership Fees	22,350	-	-	22,350	22,850
- Scotland	4,000	-	-	4,000	4,000
Scottish Management Fee	2,250	-	-	2,250	2,250
Scottish project staffing	2,645	-	-	2,645	3,302
Sale of Products	4,844	-	-	4,844	5,231
Conference and training fees	11,265	-	-	11,265	9,230
Miscellaneous income	15,250	-	-	15,250	150
Training provision	2,000	-	-	2,000	2,500
Total income for year	64,604	150,000	23,171	237,775	232,771
Expenditure					
Services and Supplies (note 7)	16,933	121,644	5,320	143,897	152,680
Training Provision and Materials	100	39,317	7,066	46,483	17,052
Publicity and Developments	5,060	9,225	5,453	19,738	16,241
Conferences and AGM	874	22,243	5,333	28,450	24,236
Support Materials and Equipment	89	-	-	89	5,645
Total expenditure for year	23,056	192,429	23,172	238,657	215,854
Excess of (expenditure over income) income over expenditure	41,548	(42,429)	(1)	(882)	16,917

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 2009

	Notes	£	2009	£	2008	£
Fixed assets						
Tangible assets	3		650		640	
Current assets						
Bank balances:						
- Current account		18,926		8,441		
Debtors		2,949		16,790		
Other debtors and prepayments		2,509		6,693		
		<u>24,384</u>		<u>31,924</u>		
Current liabilities	4	<u>21,824</u>		<u>(28,472)</u>		
Net current assets			2,560		3,452	
Net assets			<u>3,210</u>		<u>4,092</u>	
Represented by:						
Accumulated fund						
At beginning of year			4,092		(12,825)	
(Deficit) surplus for the year			(882)		16,917	
At end of year	5		<u>3,210</u>		<u>4,092</u>	

David Wood - Chairman

Anna Jarratt - Executive Assistant

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 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

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 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.

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 YEAR ENDED
31 MARCH 2009**

3 Tangible fixed assets

	Computer Equipment £
Cost	
Brought forward at 1 April 2008	12,195
Additions	693
Carried forward at 31 March 2009	12,888
Depreciation	
Brought forward at 1 April 2008	11,555
Charge in the year	683
Carried forward at 31 March 2009	12,238
Net book value as at 31 March 2009	650
Net book value as at 31 March 2008	640

4 Current Liabilities

	2009 £	2008 £
Purchase ledger control account	12,094	864
Accruals	7,647	20,212
PAYE/NIC due	1,991	3,090
VAT due	192	1,306
Income paid in advance	-	3,000
	<u>21,924</u>	<u>28,472</u>

5 Accumulated fund

	Scottish Development Restricted Fund £	Home Office Restricted Fund £	General £	Total £
As at 1 April 2008	(17,989)	(101,078)	123,159	4,092
Surplus/(deficit) for the year	(1)	(42,429)	41,548	(882)
As at 31 March 2009	<u>(17,990)</u>	<u>(143,507)</u>	<u>164,707</u>	<u>3,210</u>

THE INDEPENDENT CUSTODY VISITING ASSOCIATION NOTES TO FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

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:-

	2009 £	2008 £
Salaries and related costs	107,838	107,894
Scottish office costs	1,959	7,000
Scottish development expenditure	3,361	12,395
Irrecoverable VAT	6,506	6,306
General administration costs	24,233	19,085
	<u>143,897</u>	<u>152,680</u>

the independent custody
visiting association the i
ndependent custody visiti
ng association the indep
endent custody visiting a
ssociation the independe
nt custody visiting assoc
iation the independent cu
stody visiting association
the independent custody
visiting association the i
ndependent custody visiti
ng association the indep
endent custody visiting a
ssociation the independe
nt custody visiting assoc



PO BOX 1053 Colne BB9 4BL
Tel: 01282 870 325
Email: info@icva.org.uk
www.icva.org.uk

**the independent custody
visiting association the i
ndependent custody visit
ing association the indepe
endent custody visiting a
ssociation the independe
nt custody visiting assoc
iation the independent cu**

For the latest news visit www.icva.org.uk