



# Annual Report 2012



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# 1.

## CHAIRS INTRODUCTION

It is my pleasure to present the Association's Annual Report for 2012, the year in which police authorities are abolished and the Association's constitution changes to reflect this change.

This year's report not only highlights an amazing year of accomplishments that would not have been possible without you but also unashamedly reflects on our achievements from the start in 1993 as the National Association for Lay Visiting (NALV) to ICVA.

**Inspiring stories about Independent Custody Visitors come to us from across the UK regularly and recently I was pleased to learn that the work of Jane Warwick had been acknowledged in the Queen's birthday honours with the award of the MBE - well done Jane !!!!!**



It is welcome that individual efforts are recognised but as always I want to pass on my thanks to all of the independent custody visitors (previously lay visitors) past and present who have, since the 1980's, visited people in police custody. Every day somewhere in the UK, you make visits to check on the welfare of people in detention to check on their welfare, their conditions and facilities and to oversee that their rights and entitlements are afforded.

Your efforts to date have produced a lasting impression on the criminal justice system and in my view you have left a legacy for others to follow. In addition to the difference you make to individual detainees custody through your day-to-day hard work, you also help our police service and police authorities to connect with local communities by providing an insight and scrutiny of a public body and the way it discharges its functions.

We now know that not only have we immeasurably assisted in the development of the criminal justice system in the UK but also, through our membership of the UK's National Preventative Mechanism, influenced global human rights protocols.

Each of you has done something extraordinary: each of you has made a difference.

I have been immensely proud to have been the Chair of the association, but like many others associated with police authorities I will be stepping down from November 2012. I want to place on record my thanks but to also pay tribute to police authority members and staff who have supported the association, to my colleagues, past and present on the Executive Committee and to all other stakeholders who have helped us along the way.

Finally, as always, special thanks go to Ian Smith and Anna Jarratt whose tireless efforts are invaluable and of course a massive thank you to all of the visitors who since 1983 have given freely of their time and who make custody visiting as successful as it is today.

My last thoughts echo Lord Justice Scarman's message to visitors

"Well done and keep it going".

David Wood

**CHAIR**

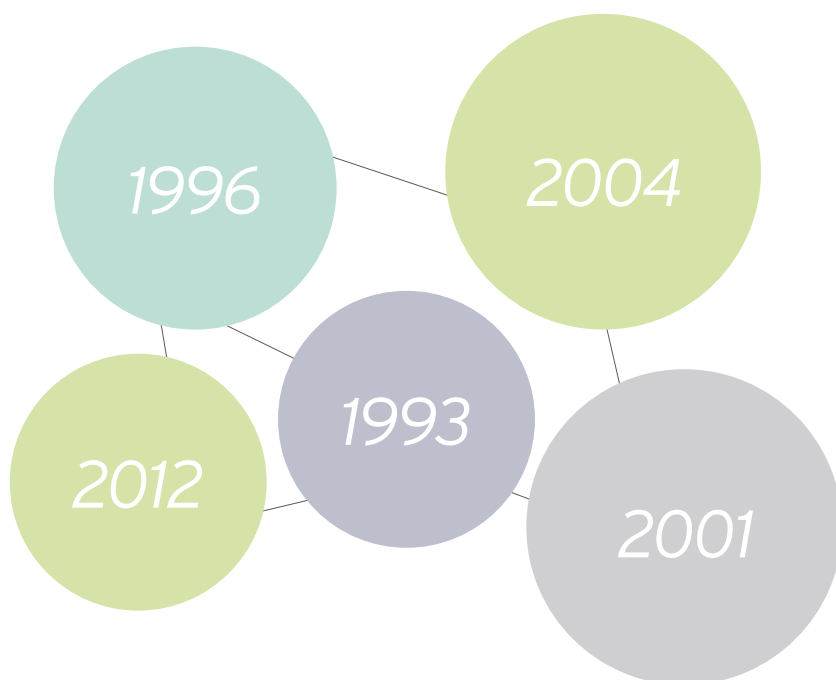


# 2.

## TIMELINE

In November 2012, Police & Crime Commissioners will replace police authorities. The Association will also need to change its status, as it is currently constituted as a membership of police authorities.

It seemed appropriate to provide a short history, that provides a flavour of what we have achieved to date, and also who contributed to the development of the Association.



A history of the Independent Custody Visiting Association

1990 - 2012

# A history of the Independent Custody

## 1990

### JANUARY

**London** - 1st meeting of lay visitors arranged by Mollie Weatheritt & Tanya Ossack with the financial support of the Board of Visitors.

### SEPTEMBER

**Birmingham** - Steering Committee is formed with the support of West Midlands Police Authority. Kemp-Morgan report into lay visiting is published.



## 1991

### MARCH

**Wolverhampton** - National conference arranged by West Midlands Police Authority. Steering Committee recommendations to form a national body (subject to funding) are accepted.

**GMPA** agree to provide administrative & secretarial support to the organisation.

### JUNE

**London** - lay visitors within London meet in Kingston.



## 1992

### MARCH

**Salford** - Ian Smith is asked by Greater Manchester Police Authority to take responsibility for support arrangements. Police authorities asked to fund the new organisation - few respond.

### JUNE

**Birmingham** - Nicholas Ward becomes Chairman.

### JUNE

**London** - Henry Smith's Charity agrees to provide funding for the Association.



## 1993

### MARCH

**Birmingham** - NALV is formed.

### MARCH

**Birmingham** - Morgan Hall report into lay visiting is commissioned.

### MAY

**Birmingham** - Inaugural conference is held. Supported by City of Birmingham and Barrow & Geraldine Cadbury's Trust. Geraldine Newbrook volunteers to become Editor of Visiting Times.

### OCTOBER

**London** - London Regional Committee established in Westminster City Hall.



## 1994

### MARCH

**Birmingham** - Inaugural scheme administrators' conference.

### MAY

**London** - NALV's London Regional Committee host first conference.

### JUNE

**Northern Ireland** - PANI hold first conference for lay visitors.



## 1995

### MAY

**London** - Regional Committee hosts second London Conference.

### NOVEMBER

**Birmingham** - NALV publishes "A Working Guide for Scheme Administrators'" and "A Working Guide for Lay Visitors'" following a joint project with the Police Foundation.



# Visiting Association 1990 - 2012

## 1996

### NOVEMBER

#### London

- Nicholas Ward and Campbell Benjamin OBE step down as Chairman and Vice Chairman and are asked to become President and Vice President of NALV.

### DECEMBER

#### Birmingham

- Chris Winterton is elected Chairman.



## 1997

### NOVEMBER

#### Manchester

- National Lottery Charitable funding of £263,715 is granted for a three-year period.

### DECEMBER

#### Birmingham

- Stephen Murphy elected Chair. NALV establishes a sub-committee structure.



## 1998

### MARCH

#### Camden

- NALV agrees a service level agreement with Camden CPCLG and a London office is established.

### NOVEMBER

#### Belfast

- PANI hosts National Lay Visiting conference.



## 1999

### JANUARY

#### Brixton

- National Lay Visiting Day.

### MAY

#### Bristol

- Training materials for lay visitors and scheme administrators. NALV website is established.

### NOVEMBER

#### Cardiff

- Police Foundation research into lay visiting findings are revealed to annual conference.



## 2000

### JANUARY

#### London

- Home Office Working Group commences.

### MARCH

#### Scotland

- Pilot lay visiting schemes begin.

### NOVEMBER

#### Northern Ireland

- statutory Lay Visiting begins.

### NOVEMBER

#### London

- Home office agrees to provide grant assistance to NALV.



## 2001

### FEBRUARY

#### Iasi

- NALV helps set up a lay visiting scheme in Romania.

### APRIL

#### London

- Home Office circular 15/2001 changes Lay Visiting to Independent Custody Visiting, which results in NALV changing its name to ICVA!

### NOVEMBER

#### Tulliallan

- Scotland hosts first ICVA conference.



# A history of the Independent Custody

## 2002

### JULY

#### Westminster

- Paragraph 51 of the Police Reform Act establishes statutory custody visiting. The Home Office Working Party drafts Codes of Practice for independent custody visiting, setting a standard for the future direction of ICVA.

### NOVEMBER

#### London

- Metropolitan Police Authority co-hosts the annual conference at Central Hall.

### NOVEMBER/DECEMBER

#### Romania

- Three more pilot schemes.

### DECEMBER

Ian Smith receives OBE in the New Year's Honours List.

## 2003

### APRIL

#### London

- Statutory custody visiting commences on 1st April.

### MAY

#### Edinburgh

- Inaugural Scottish Conference. Scottish Executive agrees to support the development.

### MAY

#### Brussels

- ICVA attends the European Commission as a pre-trial detention expert to discuss the European process for detention.

### OCTOBER

#### Edinburgh

- ICVA agrees a service level agreement with Edinburgh City Council and a Scottish office is established.

### NOVEMBER

#### Bucharest

- Romanian roundtable discusses expansion of pilot projects within Romania and to Bulgaria, Hungary, Poland, Slovakia and the Republic of Moldova.

### NOVEMBER

#### Manchester

- Annual Conference in Greater Manchester.



## 2004

### JANUARY

Conference in South Africa.

### MARCH

Meeting with APT Geneva.

### JULY

Meetings with Association for the Prevention of Torture discusses optional protocols.

### AUGUST

Scottish Conference in Glasgow.

### OCTOBER

Councillor Campbell Benjamin dies.

### NOVEMBER

#### Newcastle

- Annual Conference Welsh - Conference at Porthcawl, South Wales.



## 2005

### MAY

John Littlechild appointed Chair.

### JUNE

Training Day for Scottish scheme administrators.

### JULY

Scheme Administrators' Conference in London.

### AUGUST

Home Office Codes of Practice Review begins.

### SEPTEMBER

Scottish Conference in Dundee.

### NOVEMBER

Annual Conference - Belfast.

### DECEMBER

'Strategic Planning & Independent Custody Visiting' issued to all schemes.

## 2006

### JANUARY

Establishes schemes in Ukraine.

### MARCH

Establishes schemes in Slovakia.

### APRIL

Meeting at London Office with Mary Murphy - Penal Reform International.

### MAY

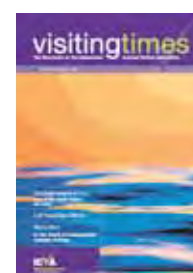
Sets up schemes in Bulgaria.

### JULY

Visit to Campsfield Holding Centre, Oxford.

### SEPTEMBER

Scottish Conference at Glenrothes Presentation to IMB.





# Visiting Association

# 1990 - 2012

**OCTOBER**  
Wales  
Conference at **Porthcawl**.  
Meeting with Chinese delegation.  
Establishes **Armenia** pilot scheme.

**NOVEMBER**  
Annual Conference in **Cambridge**.



## 2007

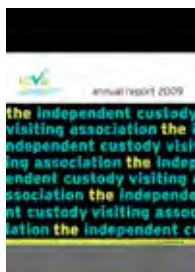
**JANUARY**  
ICVA produces Key Performance Indicators for Independent Custody Visiting.

**APRIL**  
Review of the Police and Criminal Evidence Act (PACE), which includes a review into ICVA begins.

**JUNE**  
Scheme Administrators' Conference in **Manchester**.

**SEPTEMBER**  
ICVA carries out a review to decide on future direction for the association.

**NOVEMBER**  
**Staffordshire** Conference.



## 2008

**JANUARY**  
Scheme Administrators training in **Edinburgh**.

**SEPTEMBER**  
Scottish Conference in **Inverness**.

**OCTOBER**  
National Conference **Stratford Upon Avon**.

Establishes pilot scheme in **China**.

Eastern European Conference - **Ukraine**.

**DECEMBER**  
David Wood appointed Chair.



## 2009

**MAY**  
Launch of OPCAT Protocols at Ministry of Justice & meetings with NIPB & Scottish representatives.

**JUNE**  
Ministerial Working Group.  
Childrens' Commissioner.  
Monitors Forum.

**JULY**  
Howard league for penal reform meeting.

**SEPTEMBER**  
Scottish Conference in **Tullillan**.

**OCTOBER**  
Home Office Codes of Practice Working Group.

**NOVEMBER**  
Annual Conference at **Leicester**.

OPCAT Protocol seminar at **Bristol**.

## 2010

**MARCH**  
Establishes further schemes in **China**.

**APRIL**  
Home Office introduce Revised Codes of Practice for Custody Visiting Option for self introduction to detainees included in Codes.

**JUNE**  
Meetings with NPM.  
Ministerial Deaths in Custody Working Group.

**JULY**  
Cultural Awareness & Diversity Training modules introduced.

**OCTOBER**  
**Ukraine** Conference.

**NOVEMBER**  
**Leeds** Annual Conference.  
NIPB awarded Investing in Volunteers Award.

## 2011

**FEBRUARY**  
Meetings with Volunteering **England**.

Meeting with Chair of Lay Observers.

David Anderson appointed Independent Reviewer of Terrorist Legislation.

**MAY**  
Meeting with OSCT.

**NOVEMBER**  
**Belfast** Annual Conference.

**DECEMBER**  
Training modules for visiting vulnerable detainees.



# 3.

## A YEAR TO REMEMBER

### Working with Stakeholders

ICVA has been working closely with a variety of stakeholders to deliver its work programme this year. It continued its work with the Home Office, Police Authorities and other Voluntary Bodies.

### Visiting to Suspected Terrorist Detainees

ICVA has been working with the Home Office on the implication of the Terrorism Act and its impact on custody visiting in England, Wales and Northern Ireland. There will also be statutory provision for its introduction in Scotland.

A number of meetings have been held with Andy Alexander (Policing Powers & Protection Unit) and Alex Mitham and his replacement Deborah Child (Office for Security and Counter Terrorism - Pursue Legislation Team) to look at the provision of a bespoke half-day training package crafted for independent custody visitors selected to visit regional facilities housing suspected terrorist detainees.

After discussion between ICVA officers, training consultant and Home Office officials it was decided that the half-day training for nominated ICVs would cover:

- Health & Safety
- Risk Assessment
- Legal implications
- Reporting processes
- Rights & Entitlements
- David Anderson's role in the process
- Confidentiality declarations
- Reassuring local communities

The implementation of the Terrorism Legislation as it relates to custody visiting still requires the introduction of guidelines and visiting procedures for those specific categories of detainees. The independent reviewer has already visited places of detention; met with ICVA officers to produce protocols in relation to suspected terrorist detainees and addressed the 2011 annual conference in Belfast on 19th November.

This is a project that will be progressed during the coming year as the new OPCCs come into operation and will be preceded by the issue of revised codes of practice for consultation.

### NPM Steering Board

ICVA have been active in their participation of the NPM Steering Board throughout the year. Earlier this year we were included in UK's OPCAT 2nd Annual Report that relates to independent monitoring of police detention within the UK.

The NPM has worked closely with the Human Rights Implementation Centre (HRIC) at the University of Bristol, who funded a seminar on "Volunteer Groups in the Criminal Justice System" which took place on 31st October 2011 in London and was attended by the Chief Executive and James Tate, the Metropolitan Police Authority's ICV Scheme Manager.

Meetings of the NPM Steering Group have discussed a variety of work and of most interest was a proposed visit with Hugh Chetwynd of the Committee for the Prevention of Torture (CPT). The CPT will visit the UK in 2012.

#### This visit will focus on:

- 1) detention in Scotland - potentially all aspects of detention, but prisons and police custody are likely to be a focus
- 2) restraint of children in secure care
- 3) escorting of detainees, particularly during deportation

Hugh Chetwynd attended the meeting in April this year and alongside the visit proposal also spoke about

- solitary confinement in different types of detention
- de facto detention
- 17-year-olds in police custody in England and Wales without access to an appropriate adult
- health care in police custody and the role of nurses/FMEs
- use of police custody as a place of safety
- women in prison
- Long Lartin Detainee Unit

ICVA's work with bodies such as the CPT will ensure into the future, that the role of custody visiting is essential to ensure that detainees are treated humanly and with respect.

## Ministerial Council on Deaths in Custody

There have been three meetings of the Ministerial Council this year and they have discussed a variety of issues that ICVA has contributed to.

### Amongst the key areas of work being looked at by the Council are:-

- Use of Physical Restraint - a report on medical theories and proposed approach to common principles
- Family Liaison - taking forward work with sectors and feedback from the Mental Health Family Listening Day
- Update on the incorporation of the information sharing statement in relevant CJS information sharing guidance
- Joint inspectorate review of Person Escort Record information flow between police and prisons

Following debate on the area of the use of physical restraint, ICVA has worked closely with ACPO and HMIC on a project to look at the extent of the issue in police custody. Alongside the Chief Executive of ICVA, the initiative is supported by HMIC (Paul Davies) and ACPO (Alan Greene - on behalf of ACC Dawn Copley -custody lead) and Martin Kettle from HMIP, who co-ordinate joint custody inspections with HMIC.

ICVA have developed a form with scheme manager from MOPAC earlier in the year. The form would capture information on: (1) the type of restraint used and length of restraint period (2) was medical treatment needed following use (3) was the use of restraint recorded in the custody record and (4) when was the restraint used i.e. during arrest or following authorisation of detention.

All local policing bodies will invited to collect this information for a 3 month period in the Winter and will update the Board in February 2013 on this work.

## Our Work with Other Volunteer Groups

### ■ Bradley Report Group

In the light of its Care not Custody campaign, ICVA has been invited to become members of this group. The Chief Executive attended meetings on 13th March and 11th June at Rethink's Offices in London.

The Group brings together organisations to support and encourage implementation of the Bradley Report. It's purpose is to offer advice and scrutiny of the Government and public services' efforts to implement the recommendations of the Bradley Report and any policies developed subsequent to those recommendations.

It acts as a 'critical friend' of policy and practice and a point of liaison for a wide range of agencies with a role in securing and supporting sustainable implementation of the report's recommendations. The Group is not a campaign group but makes representations directly to government and statutory bodies where members are concerned about aspects of policy or practice. Members of the Forum include organisations that were previously members of the National Advisory Group for mental health and criminal justice and those of the Mental Health and Criminal Justice Third Sector Forum.

The Group intends to look at the treatment of people with mental health conditions and learning difficulties of all ages across the whole of the criminal justice system. It will offer advice to government, national statutory bodies (such as the NHS Commissioning Board), local organisations (including NHS, police, courts and prisons), professional associations and practitioners in support of its aims. ICVA will work with them in looking at visiting vulnerable detainees.

### New Training modules updates

The association already has established training packages for newly appointed ICVs and has modules to assist refresher training. It has now also developed other training modules.

#### ■ Chair's Training

This module was prioritised and has now been completed. It was launched at the Scheme Administrator's conference on 3rd/4th July.

#### ■ Visiting Vulnerable Detainees

##### i. Juveniles

Work on this module is well advanced and we have worked with the Youth Justice Board, Include Youth and the Childrens Commissioner to obtain information from young persons who have been through the custody process. We intend to record scenarios in September 2012 and these will be added to the materials already obtained. Set out below is some of the feedback from juveniles:

They're the worst cells to be in, worse than here [YOC], worse than court - they're just dumps. They're just painted all white, every wall, the ceiling.

I've been lifted on a Friday and interviewed the next morning, on Saturday, but held until the next court on the Monday.

And the food's stinking.

Sometimes you don't get food.

##### ii. Mental Health & Learning Difficulties

This module needs the support of professional organisations within the field to be seen as credible and the early capture of information and permissions has raised our own awareness and sensitivity in this area. For example there are specific organisations who deal with persons with Mental Health Issues and separate and distinct ones that deal with people with learning difficulties.

We are currently working with the Department of Health, Rethink and other members of the Bradley Report Group. In addition to the information we already have it is intended that Rethink host a focus group session of both users and carers so that this can in some meaningful way be recorded and used in our module.

##### iii. Drug & Alcohol issues

We have approached ADDACTION (Derbyshire) to assist with collation of users experiences whilst in custody. The Samaritans (Leicester) to capture custody experiences from prisoners who they meet as part of their "Listen" project these anecdotal testimonies will have to be transcribed and anonymised before we can use in the module.

##### iv. Language difficulties

Last year the organisation MIDST approached ICVA to pass on the reports of their visits to immigration detainees and facilities in the North West where they are held. Their issues were passed on to the National Preventative Mechanism but included were some experiences which would allow ICVA to create some scenarios for this module. We have approached MIDST and their permission to use in the module is awaited.





# THE INDEPENDENT CUSTODY VISITING ASSOCIATION

**EXECUTIVE COMMITTEE REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

ASSOCIATION OFFICE

PO Box 1053  
Nelson  
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 2012

**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 2012.**

## 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 £19,443. 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 1.4.2011 - 31.3.2012

**Chairman**                 David Wood

**Vice-Chair**               Janet Spencer

## The Independent Custody Visiting Association Executive Committee Report For The Year Ended 31 March 2012

### Executive Committee (continued)

#### Executive Committee members 1.4.2011 - 31.3.2012

David Wood	Eastern Region
John King	East Midlands
James Tate	London
David Hudson	Midlands
Peter Thompson	North East
Mike Blank	South East
Lorna Muffet	South West
Janet Spencer	Yorkshire & Humberside
Kevan Downer	Northern Ireland
Patricia McCarron	Scotland
Brian Pirie	Scotland
John Littlechild	Wales

## The Independent Custody Visiting Association Executive Committee Report (Continued) For The Year Ended 31 March 2012

### 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 30th June 2012 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 2012 set out on pages 20 to 24. These financial statements have been prepared under the accounting policies set out on page 22 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 17, 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 March 2012 and of its surplus 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.

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

## The Independent Custody Visiting Association Income And Expenditure Account For The Year Ended 31 March 2012

	General Fund	Home Office Restricted Fund	Scottish Development Restricted Fund	Total 2012 £	Total 2011 £
<b>Income</b>					
Home Office Grant	-	150,000	-	150,000	150,000
Scottish Development Grant	-	-	-	-	11,286
Membership Fees	21,850	-	-	21,850	22,350
- Scotland	4,000	-	-	4,000	4,000
Scottish Management Fee	-	-	-	-	2,250
Scottish project staffing	-	-	-	-	614
Sale of Products	1,224	-	-	1,224	1,344
Conference and training fees	10,265	-	-	10,265	12,050
Scottish recharges	2,693	-	-	2,693	-
Training provision	-	-	-	-	500
Other	-	-	-	-	214
<b>Total income for year</b>	<u>40,032</u>	<u>150,000</u>	<u>-</u>	<u>190,032</u>	<u>204,608</u>
<b>Expenditure</b>					
Services and Supplies (note 7)	14,922	120,013	-	136,935	136,730
Training Provision and Materials	-	5,993	-	5,993	9,922
Publicity and Developments	5,064	13,080	-	18,144	13,603
Conferences and AGM	122	11,182	-	11,304	20,621
Support Materials and Equipment	213	-	-	213	95
<b>Total expenditure for year</b>	<u>20,321</u>	<u>150,268</u>	<u>-</u>	<u>170,589</u>	<u>180,971</u>
Excess of (expenditure over income) income over expenditure	<u>19,711</u>	<u>(268)</u>	<u>-</u>	<u>19,443</u>	<u>23,617</u>

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 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible assets	3		825		175
Current assets					
Bank balances:					
- Current account		87,154		48,043	
Debtors		2,749		7,299	
Other debtors and prepayments		473		1,022	
		<u>90,376</u>		<u>56,364</u>	
Current liabilities	4	<u>(22,672)</u>		<u>(7,453)</u>	
Net current assets			67,704		48,911
Net assets			<u>68,529</u>		<u>49,086</u>
Represented by:					
Accumulated fund					
At beginning of year			49,086		25,449
(Deficit) surplus for the year			19,443		23,637
At end of year	5		<u>68,529</u>		<u>49,086</u>

**David Wood - Chairman**

**Anna Jarratt - Executive Assistant**

Approved on behalf of the Executive Committee on 30th June 2012.  
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 2012

## 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 Year Ended 31 March 2012

### 3 Tangible fixed assets

	Computer Equipment £		
<b>Cost</b>			
Brought forward at 1 April 2011			2,358
Disposals			(605)
Additions			825
Carried forward at 31 March 2012			<u>2,578</u>
<b>Depreciation</b>			
Brought forward at 1 April 2011			2,183
On disposals			(605)
Charge in the year			175
Carried forward at 31 March 2012			<u>1,753</u>
<b>Net book value as at 31 March 2012</b>			<u>825</u>
<b>Net book value as at 31 March 2011</b>			<u>175</u>

### 4 Current Liabilities

	2012 £		2011 £
Purchase ledger control account	3,660		107
Accruals	15,960		3,741
PAYE/NIC due	2,054		2,005
VAT due	498		-
Income paid in advance	500		1,600
	<u>22,672</u>		<u>7,453</u>



## The Independent Custody Visiting Association Notes To Financial Statements (Continued) For The Year Ended 31 March 2012

### 5 Accumulated fund

	Scottish Development Restricted Fund £	Home Office Restricted Fund £	General £	Total £
As at 1 April 2011	(17,990)	(152,830)	219,906	49,086
Surplus/(deficit) for the year	-	(268)	19,711	19,443
As at 31 March 2012	<u>(17,990)</u>	<u>-</u>	<u>(17,990)</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>(153,098)</u></u>	<u><u>221,627</u></u>	<u><u>68,529</u></u>

The negative balance on the Scottish Development restricted fund is unlikely to be recovered and has been written off against general funds.

### 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:

	2012 £	2011 £
Scottish Development expenditure	-	3,734
Irrecoverable VAT	4,334	4,951
Administration costs	130,601	128,765
	<u>134,935</u>	<u>136,730</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.





PO Box 1053 Colne BB9 4BL  
Tel: 01282 870 325  
Email: [info@icva.org.uk](mailto:info@icva.org.uk)  
[www.icva.org.uk](http://www.icva.org.uk)