

Registration number: 08632556

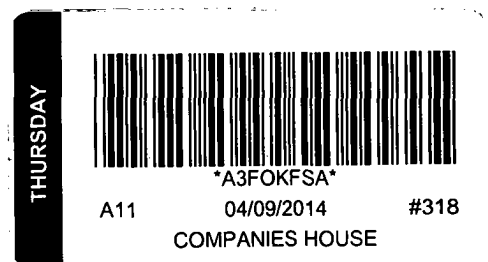
Independent Custody Visiting Association

(A company limited by guarantee)

Abbreviated Accounts

for the Period from 1 August 2013 to 31 March 2014

Nairne Son & Green Chartered Accountants
Statutory Auditor
477 Chester Road
Manchester
M16 9HF



Independent Custody Visiting Association
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**Independent Auditor's Report to Independent Custody Visiting Association
Under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Independent Custody Visiting Association for the period from 1 August 2013 to 31 March 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

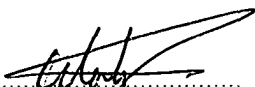
The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Christopher Roberts, BA FCA (Senior Statutory Auditor)
For and on behalf of Nairne Son & Green Chartered Accountants, Statutory Auditor

477 Chester Road
Manchester
M16 9HF

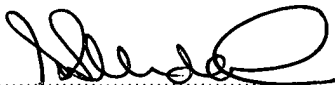
2 July 2014

Independent Custody Visiting Association
(Registration number: 08632556)
Abbreviated Balance Sheet at 31 March 2014

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

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



MS Underhill
Director

Independent Custody Visiting Association
Notes to the Abbreviated Accounts for the Period from 1 August 2013 to 31
March 2014

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

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

Government grants

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

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

Depreciation

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

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

Pensions

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

2 Fixed assets

	Tangible assets £	Total £
Cost		
Additions	458	458
At 31 March 2014	458	458
Depreciation		
Charge for the period	183	183
At 31 March 2014	183	183
Net book value		
At 31 March 2014	275	275

Independent Custody Visiting Association
Notes to the Abbreviated Accounts for the Period from 1 August 2013 to 31
March 2014

..... continued

3 Company status

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

4 APB Ethical Standards relevant circumstances

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