

Registration number: 08632556

# Independent Custody Visiting Association

(A company limited by guarantee)

Abbreviated Accounts

for the Year Ended 31 March 2016

Moffatt & Co  
Chartered Accountants  
Progress House  
396 Wilmslow Road  
Withington  
Manchester  
M20 3BN



**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 year ended 31 March 2016 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**

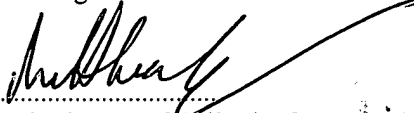
The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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.

  
.....  
Mr. John Saxon, FCA (Senior Statutory Auditor)  
For and on behalf of Moffatt & Co, Statutory Auditor

Chartered Accountants  
Progress House  
396 Wilmslow Road  
Withington  
Manchester  
M20 3BN

22 June 2016

**Independent Custody Visiting Association**  
**(Registration number: 08632556)**  
**Abbreviated Balance Sheet at 31 March 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		<u>2,657</u>	<u>-</u>
<b>Current assets</b>			
Debtors		5,410	2,191
Cash at bank and in hand		<u>133,986</u>	<u>95,931</u>
		139,396	98,122
Creditors: Amounts falling due within one year		<u>(9,300)</u>	<u>(13,276)</u>
Net current assets		<u>130,096</u>	<u>84,846</u>
Net assets		<u><u>132,753</u></u>	<u><u>84,846</u></u>
<b>Capital and reserves</b>			
Profit and loss account		<u>132,753</u>	<u>84,846</u>
Shareholders' funds		<u><u>132,753</u></u>	<u><u>84,846</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 22 June 2016 and signed on its behalf by:



MS Underhill  
 Director

## **Independent Custody Visiting Association**

### **Notes to the Abbreviated Accounts for the Year Ended 31 March 2016**

#### **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 January 2015).

##### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

## Independent Custody Visiting Association

### Notes to the Abbreviated Accounts for the Year Ended 31 March 2016

..... *continued*

#### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 April 2015	458	458
Additions	3,984	3,984
At 31 March 2016	<u>4,442</u>	<u>4,442</u>
<b>Depreciation</b>		
At 1 April 2015	458	458
Charge for the year	1,327	1,327
At 31 March 2016	<u>1,785</u>	<u>1,785</u>
<b>Net book value</b>		
At 31 March 2016	<u>2,657</u>	<u>2,657</u>
At 31 March 2015	<u>-</u>	<u>-</u>

#### 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 Control

The company is controlled by the directors.

#### 5 APB Ethical Standards relevant circumstances

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