

ANNUAL REPORT
AND ACCOUNTS 2013

Changing Times

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1.

CHAIR'S INTRODUCTION

This year has been a very eventful year in the history of the association and has marked a turning point in our future. Some of the most dramatic changes since the inception of lay visiting in 1983 have taken place this year and I am pleased that this association has been a key part of these processes.



The establishment of the Independent Custody Visiting Association as a company limited by guarantee on 31st July 2013 (No.08632556) has been a challenging

process for all involved. The introduction of revised Codes of Practice, which for the first time included guidance on the visiting arrangements for terrorism act detainees were issued in April 2013 by the Home Office after a consultation process. This meant that the initial training materials and training modules needed immediate revision by the Association. Our "Care not Custody" campaign for raising awareness for visitors who speak with vulnerable detainees who have mental health issues or who are juveniles continued. We also re-designed our website and engaged in a UK wide consultation exercise to produce new national standards.

These are only some of the changes both immediate and long term, which impacted on Police and Crime Commissioners, scheme administrators and visitors alike within England and Wales. Whilst immediate changes also included, new materials and the production of a new training video for TACT detainees, the longer-term changes will mean a revision to our working practices to incorporate the new police authority in Scotland and take into account the statutory basis of independent custody visiting there.

I hope that this annual report demonstrates to you that the Association strives to make support available to you at a local level and that through its efforts, independent custody visiting has a growing reputation both nationally and internationally.

As your Chair of the Association at this time of change, I welcome the challenges ahead and the partnerships that continue to be forged. I must therefore thank all representatives both past and present in the commitment and dedication they showed on the committee and their work over the past few years. Special thanks go to my Vice-Chairs Lorna Murrell and Sarah Bryant, all members of the Executive Committee and especially to Anna Jarrett and Ian Smith who work tirelessly for the Association.

The new Codes of Practice for independent custody visiting is the start of a new era of partnership between the Home Office, Police and Crime Commissioners and the association in England and Wales. We will also continue our work with the Scottish Police Authority, the Northern Ireland Policing Board and our other members. I welcome these challenges and the commitment everyone has shown to the association through their continued funding and membership.

I look forward to the year ahead where the achievements of this year can be built on and to working with all our members to secure the future of independent custody visiting.

Kevin Dwyer

CHAIR

2.

ICVA - COMPANY LIMITED BY GUARANTEE

Following a review of ICVA commissioned by the Home Office and supported by the then APA, there were a number of governance recommendations including a proposal to change the status of ICVA into a company limited by guarantee. Changes were made to the governance of the association, including regional representation from the then police authority regional areas and changes to the constitution and ways of operating were introduced.

This work was completed by an independent adviser to ICVA who drew up draft articles and a memorandum of association. This changes the status of ICVA from an unincorporated organisation to a company limited by guarantee. The main benefits are to the membership whose liability will be reduced and allows ICVA to attract other work as a company, which in the long term will enable ICVA to provide improved, and more services to Police and Crime Commissioners at no extra cost.

This change to status and membership was balloted, and the proposals for ICVA to become a company limited by guarantee were overwhelmingly accepted. ICVA then sought representation from existing regions within England and Wales, as well as Scotland and Northern Ireland for nominees to become Directors of the Company and sit on the ICVA Management Board.

These Directors are responsible for setting the direction of the company and for looking at strategic priorities and development of the company. It is envisaged that the new arrangements will also provide ICVA with stability and with an opportunity to fully engage with Police and Crime Commissioners as they deliver their statutory obligations.



3.

REVISED CODES OF PRACTICE

This year saw the commencement of new Codes of Practice from 22nd April 2013. As well as updating the custody visiting process the codes set out additional requirements on schemes when their visitors encounter those detainees held under the Terrorism Act.

From the first paragraph, the Codes of Practice make it quite clear that the government continues to support independent custody visiting schemes. The statutory responsibility for the scheme is the local Police and Crime Commissioner. The Codes state:

"This Code of Practice on independent custody visiting is issued in accordance with section 51 of the Police Reform Act 2002, as amended by section 117 of the Coroners and Justice Act 2009 and paragraph 299 of Schedule 16 to the Police Reform and Social Responsibility Act 2011. Local policing bodies and independent custody visitors (ICVs) shall have regard to the Code in carrying out their relevant functions."

The Codes also make it quite clear that there are expectations on PCCs as well as scheme administrators and ICVs. There are 34 musts for PCCs, 15 for ICVs and 15 for the police contained in the paragraphs.

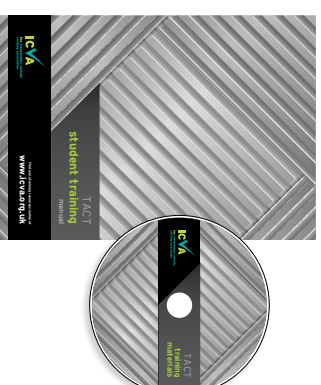
When issuing the Codes, the Home Office also took the opportunity to clarify issues which have previously raised concerns with scheme administrators and ICVs locally.



4.

TACT STATUTORY OBLIGATIONS AND TACT TRAINING MATERIALS

The Codes of Practice were referenced to other statutory instruments that impacted on Police and Crime Commissioners, the Police and most importantly also introduced David Anderson QC as the Independent Reviewer of Terrorism Legislation.



Section 117 of the Coroners and Justice Act 2009
This Act created a new power to listen to audio/view video recordings of interviews with suspected terrorist detainees. It also created a new duty to submit a report of any visit to a suspected terrorist detainee both to the local Police and Crime Commissioner and Independent Reviewer.

Coroners and Justice Act 2009 Section 117(2)
Introduced the Independent Reviewer's new power to consider, as part of his annual report under the Terrorism Act 2000, whether Schedule 8 and Code H have been complied with in relation to persons detained under section 41 for more than 48 hours.

There are specific references that impact on the custody visiting process and the visitors who carry out the role:

- **Access to detainees** - paragraph 53
- **Talking with detainees** - paragraph 58
- **Audio & video** - paragraphs 66-72
- **TACT visit reports** - paragraph 79

Police and Crime Commissioners, scheme administrators and ICVs, need to be aware of these paragraphs, which place a responsibility with regard to how and when visits should be conducted and reported.

To assist with the training of visitors who have been selected locally to visit Terrorism Act detainees ICVA produced a new suite of training materials. Student workbooks and visit report stationery were sent to PCCs in CD format, along with a training DVD. The DVD includes three scenarios to train ICVs in dealing with potential issues arising from visits to TACT detainees, including:

- **Scenario 1** - a 'no comment interview'
- **Scenario 2** - a visit to a TACT detainee, including an interview
- **Scenario 3** - issues arising from a TACT detainee visit

5.

REVISED ICVA INITIAL TRAINING MATERIALS

Were distributed at the scheme administrators' conference in June.

The materials included all changes arising from the revised Codes of Practice. ICVA has provided new Student Workbooks and Trainers Guides to accompany a newly edited training DVD which has a new voice over.



6.

MENTAL HEALTH TRAINING MODULE

The training module has been developed to increase ICVs' awareness of detainees with mental health issues - who they may meet during visits - and consider ways to respond effectively. 90% of offenders are thought to have a mental illness, suggesting a strong probability that a similar percentage of people in custody may be in the same category.

It is not designed to prepare ICVs to become independent mental health practitioners.



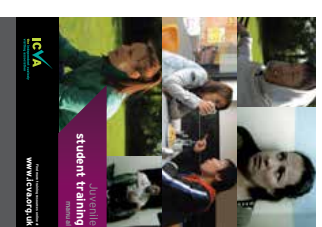
7.

JUVENILE TRAINING MODULE

Young people are frequently misunderstood – to the extent that they often expect to be. The boundaries between young people's negative behaviour and criminality often hides their vulnerability and the perception of them as victims can be blurred. The needs of children and young people who offend must be addressed, especially those with mental health problems and learning disabilities.

High numbers of children who offend have health, education and social care needs, which, if not met at an early age, can lead to a lifetime of declining health and worsening offending behaviour, with significant long term costs to the taxpayer and to the victims of these crimes.

(Current estimate to keep a juvenile in detention £200,00 per year)



8.

NATIONAL STANDARDS

ICVA has just completed a consultation process into revising the national standards. The main objectives were :

- to include legislative updates
- to ensure that the standards reflect the experiences of all involved in the national custody visiting process
- incorporate good practice developed locally.

Initially the consultation focused on scheme administrators and independent custody visitors; ideas and comments were also submitted to ICVA through the website, whilst ICVs were also invited to represent their scheme by attending a regional national standards focus group.

The way forward has already been discussed with the Home Office who have indicated that they may wish to hold meeting(s) with all involved in the process, with a view to ensuring the new national standards are published as soon as possible.



9.

WEBSITE



This year, we have updated our website with a fresh new design and content, including information on how to become a volunteer ICV, a new training programme, contact details for PCCs and links to ICVA publications.

Recently we used the website to put out a press release on police stations being used as a place of safety.

We hope you enjoy the new site and find what you're looking for easily. As always, it has been designed with your needs in mind and we welcome your feedback and suggestions. Please feel free to contact us at info@icva.org.uk with any comments.

10.

MINISTERIAL BOARD ON DEATHS IN CUSTODY

ICVA is a member of the Ministerial Board on Deaths in Custody which replaced the Ministerial Roundtable on Suicide and has wider terms of reference to include all types of death in state custody. This covers deaths, which occur in prisons, in or following police custody, immigration detention, the deaths of residents of approved premises and the deaths of those detained under the Mental Health Act (MHA) in hospital. The principles and lessons learned as part of this work will also apply to the deaths of those detained under the Mental Capacity Act in hospital.

The Ministerial Board brings together decision-makers responsible for policy and issues related to deaths in custody in the Ministry of Justice, Home Office and Department of Health. Since its formation the Board has met 13 times and made a number of recommendations to Government.

11.

RESTRAINT PILOT

Following a request via ICVA, from the Ministerial Board on Deaths in Custody, the Mayor's Office for Police and Crime undertook a pilot study into the use of police restraint throughout London. The pilot focused on how effectively the use of force was being recorded, not on the use of force itself. The pilot consisted of some 400 interactions with detainees, resulting in 200 detainee responses and provided useful data. The report was presented and endorsed by the Board and was a key influence in the issue of common principles for the safer use of restraint by the Independent Advisory Panel on Deaths in Custody.

The pilot survey into the use of restraint in police custody was successfully conducted over a one-month period by volunteers of the London ICV Scheme.



12.

OPCAT & THE NPM

The Optional Protocol to the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT) is an international human rights treaty designed to strengthen the protection of people deprived of their liberty.

OPCAT embodies the idea that prevention of ill-treatment in detention can best be achieved by a system of independent, regular visits to all places of detention. During such visits, the treatment of and conditions for detainees are monitored.

States that ratify OPCAT are required to designate a 'national preventive mechanism' (NPM), a body or group of bodies that regularly examine the treatment of detainees, make recommendations and comment on existing or draft legislation with the aim of improving treatment and conditions in detention. To carry out its monitoring role effectively, the NPM must be independent of government and the institutions it monitors. OPCAT sets out the powers, which NPMs should have, including the ability to:

- access all places of detention (including those operated by private providers)
- conduct interviews in private with detainees and other relevant people
- choose which places it wants to visit and who it wishes to interview
- access information about the number of people deprived of their liberty, the number of places of detention and their location
- access information about the treatment of and conditions for detainees.

OPCAT also requires that the NPM be sufficiently resourced to perform its role. Its personnel should have the necessary expertise and be sufficiently diverse to represent the community in which it operates.

At the international level, OPCAT established the Subcommittee on Prevention of Torture (SPT). Made up of 25 experts from around the world, the role of the SPT is both operational and advisory. In its operational capacity, the SPT is able to visit places of detention in any State that has ratified OPCAT and to make recommendations to the State regarding the protection of detainees from ill treatment. In its advisory capacity, the SPT is required to advise and assist States in the establishment of NPMs and, thereafter, to maintain direct contact with NPMs and offer them training and assistance.

The UK ratified OPCAT in December 2003 and designated its NPM in March 2009. Designation of the NPM was the responsibility of the UK government and it chose to designate multiple, existing bodies as the NPM rather than create a new, single-body NPM. In designating existing bodies as members of the NPM, the government explicitly required that they have a statutory basis and be able to make unannounced visits to places of detention.

Since the formation of the NPM in 2009 the bodies have undertaken the following:

Inter-NPM Thematic discussion on deportations

- a discussion hosted by the UK NPM in 2011 which focused on why the monitoring of deportations is necessary/the methodology used by Spain and the UK in monitoring deportations/findings from monitoring deportations from both Spain and the UK/a Government perspective on monitoring deportations/a practitioners view on monitoring deportations/and focus on the use of force and other security measures.

Workshop on lay monitoring in the UK - workshop which focused on to giving the lay bodies in the UK's NPM the opportunity to discuss the implementation of OPCAT in more depth, taking into account the nature of their organisations.

Mental health workshop on detention - the workshop focused on the mental health of detainees across all types of detention, which is a key issue for all NPM members. The workshop gave an overview of key concepts and issues, drawing on external experts as well as expertise within the NPM itself.

NPM stakeholder seminar in Northern Ireland -

The purpose was to raise awareness of OPCAT and the NPM among members and stakeholders - while each organisation may be well known individually, there was a need to raise awareness of the NPM itself and the OPCAT framework within which all the organisations are now working/engage stakeholders - this is something each member of the NPM does individually, but a seminar would be an opportunity to do so collectively as an NPM/and permit discussion of the work of the NPM specifically in the NI context.

Workshop on restraint - The aim of this workshop was to discuss the methodology of the UK NPM organisations in relation to monitoring the use of force and restraints and other tools employed in places of deprivation of liberty. The workshop also incorporated a presentation by researchers from the Omega Research Foundation who have done extensive work on researching the tools of abuse.

5 YEAR NPM EVENT

The NPM proposes to hold an event in April 2014 to mark 5 years since the UK NPM was designated. This event would be held in conjunction with the Human Rights Implementation Centre (HRIC), at the University of Bristol.

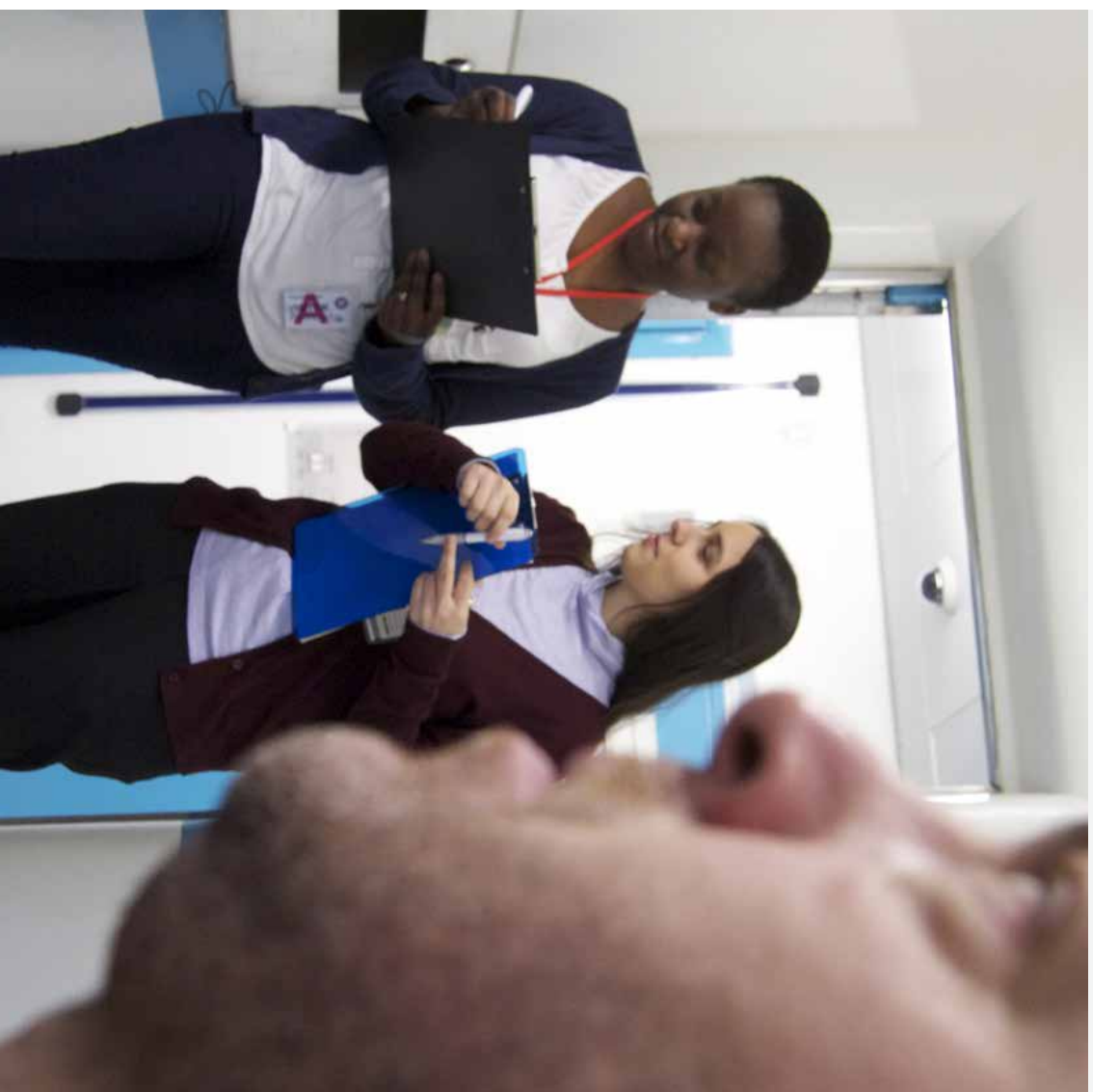
The purpose and objectives for the event should be to:

- raise awareness of OPCAT and the collective role of the NPM members and engage with stakeholders;
- assess whether OPCAT is being effectively implemented in the UK and identify areas or issues for further action; and
- recognise the progress made in implementing OPCAT in the previous five years and highlight the achievements of the NPM members individually and collectively.



13.

2012 - 2013 ACCOUNTS



THE INDEPENDENT CUSTODY VISITING ASSOCIATION

EXECUTIVE COMMITTEE REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013

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 VISITING ASSOCIATION EXECUTIVE COMMITTEE REPORT FOR THE YEAR ENDED 31 MARCH 2013

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 2013.

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 £8,037. 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 14.2.2012 - 31.3.2013

Chairman	David Wood	(until 17.11.12)
	Kevin Downer	(from 17.11.12)
Vice-Chair	Janet Spencer	(until 17.11.12)
	Lorna Muffett	(from 17.11.12)

THE INDEPENDENT CUSTODY VISITING ASSOCIATION
EXECUTIVE COMMITTEE REPORT FOR THE YEAR
ENDED 31 MARCH 2013

Executive Committee (continued)

Executive Committee members 1.4.2012 - 31.3.2013

David Wood	Eastern Region	(until 17.11.12)
John King	East Midlands	(until 17.11.12)
Liz Kelly	East Midlands	(from 17.11.12)
James Tate	London	
David Hudson	Midlands	
Peter Thompson	North East	(until 17.11.12)
Mike Blak	South East	(until 17.11.12)
Dinah Longden	South East	(from 17.11.12)
Lorna Mufret	South West	
Janet Spencer	Yorkshire & Humberside	(until 17.11.12)
Elaïne Shinkfield	Yorkshire & Humberside	(from 17.11.12)
Kevan Downer	Northern Ireland	
Patricia McCarron	Scotland	
Brian Prie	Scotland	
John Littlechild	Wales	

THE INDEPENDENT CUSTODY VISITING ASSOCIATION
EXECUTIVE COMMITTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2013

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 30 July 2013 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 2013 set out on pages 14 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 2013 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.

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

2 August 2013

THE INDEPENDENT CUSTODY VISITING ASSOCIATION INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2013

	General Fund	Home Office Restricted Fund	Total 2013 £	Total 2012 £
Income				
Home Office Grant	-	175,000	175,000	150,000
Membership Fees	21,850	-	21,850	21,850
- Scotland	4,000	-	4,000	4,000
Sale of Products	-	-	-	1,224
Conference and training fees	11,025	-	11,025	10,265
Scottish Recharges	1,571	-	1,571	2,693
Other	640	-	640	-
Total income for year	39,086	175,000	214,086	190,032
Expenditure				
Services and Supplies (note 7)	21,102	123,339	144,441	134,935
Training Provision and Materials	-	36,077	36,077	5,993
Publicity and Developments	5,020	7,095	12,115	18,144
Conferences and AGM	83	13,234	13,317	11,304
Support Materials and Equipment	99	-	99	213
Total expenditure for year	26,304	179,745	206,049	170,589
Excess of (expenditure over income) income over expenditure	<u>12,782</u>	<u>(4,745)</u>	<u>8,037</u>	<u>19,443</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 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	3	550	825
Current assets			
Bank balances:			
- Current account		89,811	87,154
Debtors		2,158	2,749
Other debtors and prepayments		907	473
		92,876	90,376
Current liabilities	4	(16,860)	(22,672)
Net current assets		<u>76,016</u>	<u>67,704</u>
Net assets		<u><u>76,566</u></u>	<u><u>68,529</u></u>
Represented by:			
Accumulated fund			
At beginning of year		68,529	49,086
Surplus for the year		8,037	19,443
At end of year	5	<u><u>76,566</u></u>	<u><u>68,529</u></u>

Kevin Downer - Chairman
Anna Jarraff - Executive Assistant

Approved on behalf of the Executive Committee on 30 July 2013.
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 2013

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 2013

3 Tangible fixed assets

	Computer Equipment £
Cost	
Brought forward at 1 April 2012	2,578
Disposals	-
Additions	-
Carried forward at 31 March 2013	2,578
Depreciation	
Brought forward at 1 April 2012	1,753
On disposals	-
Charge in the year	275
Carried forward at 31 March 2013	2,028
Net book value as at 31 March 2013	550
Net book value as at 31 March 2012	825

4 Current Liabilities

	2013 £	2013 £
Purchase ledger control account	2,320	3,660
Accruals	12,013	15,960
PAYE/NIC due	2,027	2,054
VAT due	-	498
Income paid in advance	500	500
	16,860	22,672

THE INDEPENDENT CUSTODY VISITING ASSOCIATION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2013

5 Accumulated fund

	Home Office Restricted Fund £	General £	Total £
As at 1 April 2012	(153,098)	221,627	68,529
Surplus/(deficit) for the year	(4,745)	12,782	8,037
As at 31 March 2013	<u>(157,843)</u>	<u>234,409</u>	<u>76,566</u>

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:

	2013 £	2012 £
Irrecoverable VAT	10,138	4,334
Administration costs	<u>134,303</u>	<u>130,601</u>
	<u>144,441</u>	<u>134,935</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.



