

**INDEPENDENT CUSTODY VISITING ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2026**

Edwards & Keeping

Chartered Accountants

INDEPENDENT CUSTODY VISITING ASSOCIATION

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INDEPENDENT CUSTODY VISITING ASSOCIATION

COMPANY INFORMATION

Directors

Dame A E Owers
Miss K M Beaumont
Mr M Magrath
Ms K A Green
Mrs E K Dallinger
Mrs R M Ellul
Ms K Scott
Miss R Waldron
Mr M Bin-Sufyan
Mrs Elise Pout

Company secretary Miss S Ralph

Registered office

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

Accountants

Edwards and Keeping Limited
Chartered Accountants
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

INDEPENDENT CUSTODY VISITING ASSOCIATION

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2026

The directors present their report and the financial statements for the year ended 31 March 2026.

Directors of the company

The directors who held office during the year were as follows:

Dame A E Owers

Miss K M Beaumont

Mr M Magrath

Mrs N Byrne (ceased 11 July 2025)

Ms K A Green

Mrs E K Dallinger

Mrs R M Ellul

Ms K Scott

Miss R Waldron

Mr M Bin-Sufyan

Mrs Elise Pout

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

28/06/2026

Approved by the Board on ~~28/06/2026~~ and signed on its behalf by:



.....136300000-7490-AF26-0192-08DEC1563461.....

Dame A E Owers
Director

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF INDEPENDENT CUSTODY VISITING ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Independent Custody Visiting Association for the year ended 31 March 2026 as set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Independent Custody Visiting Association, as a body, in accordance with the terms of our engagement letter dated 21 May 2024. Our work has been undertaken solely to prepare for your approval the accounts of Independent Custody Visiting Association and state those matters that we have agreed to state to the Board of Directors of Independent Custody Visiting Association, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Independent Custody Visiting Association and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Independent Custody Visiting Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Independent Custody Visiting Association. You consider that Independent Custody Visiting Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Independent Custody Visiting Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Edwards & Keeping

..... 2F200000-748C-AE36-41AD-B8DE1563461

Edwards and Keeping Limited
Chartered Accountants
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

29/06/2026

Date:..... 2F200000-748C-AE36-41AD-B8DE1563461

INDEPENDENT CUSTODY VISITING ASSOCIATION

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 £	2025 £
Turnover		84,850	51,250
Cost of sales		<u>(8,123)</u>	<u>(5,491)</u>
Gross surplus		76,727	45,759
Administrative expenses		(234,585)	(210,064)
Other operating income		<u>138,500</u>	<u>125,000</u>
Operating deficit		(19,358)	(39,305)
Other interest receivable and similar income		<u>274</u>	<u>330</u>
Deficit before tax	4	<u>(19,084)</u>	<u>(38,975)</u>
Deficit for the financial year		<u><u>(19,084)</u></u>	<u><u>(38,975)</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

INDEPENDENT CUSTODY VISITING ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Deficit for the year	<u>(19,084)</u>	<u>(38,975)</u>
Total comprehensive income for the year	<u><u>(19,084)</u></u>	<u><u>(38,975)</u></u>

INDEPENDENT CUSTODY VISITING ASSOCIATION

(REGISTRATION NUMBER: 08632556)
BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	5	299	2,324
Current assets			
Debtors	6	83,536	78,018
Cash at bank and in hand		<u>128,417</u>	<u>150,822</u>
		211,953	228,840
Creditors: Amounts falling due within one year	7	<u>(98,323)</u>	<u>(98,151)</u>
Net current assets		<u>113,630</u>	<u>130,689</u>
Net assets		<u>113,929</u>	<u>133,013</u>
Reserves			
Retained earnings		<u>113,929</u>	<u>133,013</u>
Surplus		<u>113,929</u>	<u>133,013</u>

For the financial year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 28/06/2026 and signed on its behalf by:

3F3D888B-74BC-AE36-41A6-88DEC1563461



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Director **Anne Owers**

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INDEPENDENT CUSTODY VISITING ASSOCIATION

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2026

	Retained earnings £	Total £
At 1 April 2025	133,013	133,013
Deficit for the year	<u>(19,084)</u>	<u>(19,084)</u>
At 31 March 2026	<u><u>113,929</u></u>	<u><u>113,929</u></u>

	Retained earnings £	Total £
At 1 April 2024	171,988	171,988
Deficit for the year	<u>(38,975)</u>	<u>(38,975)</u>
At 31 March 2025	<u><u>133,013</u></u>	<u><u>133,013</u></u>

INDEPENDENT CUSTODY VISITING ASSOCIATION

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 General information

The company is a company limited by guarantee, incorporated in England and Wales.

The address of its registered office is:

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA
England

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

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.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class

Office equipment

Depreciation method and rate

33.3% straight line method

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

INDEPENDENT CUSTODY VISITING ASSOCIATION

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 4 (2025 - 4).

4 Loss before tax

Arrived at after charging/(crediting)

	2026	2025
	£	£
Depreciation expense	2,025	2,561

INDEPENDENT CUSTODY VISITING ASSOCIATION

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

5 Tangible assets

	Office equipment £
Cost	
At 1 April 2025	<u>12,644</u>
At 31 March 2026	<u>12,644</u>
Depreciation	
At 1 April 2025	10,320
Charge for the year	<u>2,025</u>
At 31 March 2026	<u>12,345</u>
Carrying amount	
At 31 March 2026	<u><u>299</u></u>
At 31 March 2025	<u><u>2,324</u></u>

6 Debtors

	2026 £	2025 £
Current		
Trade debtors	72,270	58,150
Prepayments	<u>11,266</u>	<u>19,868</u>
	<u><u>83,536</u></u>	<u><u>78,018</u></u>

7 Creditors

Creditors: amounts falling due within one year

	2026 £	2025 £
Due within one year		
Taxation and social security	16,492	14,767
Accruals and deferred income	80,317	80,776
Other creditors	<u>1,514</u>	<u>2,608</u>
	<u><u>98,323</u></u>	<u><u>98,151</u></u>

INDEPENDENT CUSTODY VISITING ASSOCIATION

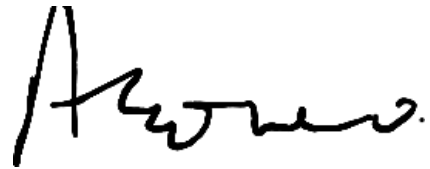
DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Turnover				
Membership fees		79,300		45,250
Conference and training fees		<u>5,550</u>		<u>6,000</u>
		84,850		51,250
Cost of sales				
Conference and AGM costs		<u>8,123</u>		<u>5,491</u>
Gross surplus		76,727		45,759
Administrative expenses				
Wages and salaries	176,589		155,799	
Employers NI	12,986		11,689	
Employers pension contributions	3,017		2,411	
Staff training	199		6,331	
Telephone	97		101	
Office expenses	2,450		2,368	
Online membership platform and website maintenance	2,475		11,484	
E-learning system	19,020		3,319	
Project and other expenses	8,877		5,490	
Communications	84		420	
Management Board	325		619	
Travel and subsistence	3,276		4,739	
Accountancy fees	3,045		2,613	
Bank charges	120		120	
Depreciation	<u>2,025</u>		<u>2,561</u>	
		(234,585)		(210,064)
Other operating income				
Government grants receivable		<u>138,500</u>		<u>125,000</u>
Operating deficit		(19,358)		(39,305)
Other interest receivable and similar income				
Bank interest receivable		<u>274</u>		<u>330</u>
Deficit before tax		<u><u>(19,084)</u></u>		<u><u>(38,975)</u></u>

Document Details

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Document Signers

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Email	anneowers@yahoo.co.uk	
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Name	Howard E Jones BA (Hons) FCCA	
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Document Audit Log

Date	User	Transaction
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