

Company Number: 00610299

# iccm

Institute of Cemetery and  
Crematorium Management

**INSTITUTE OF CEMETERY AND  
CREMATORIUM MANAGEMENT  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**



**Institute of Cemetery and Crematorium Management (Registered Number 00610299)**

**Directors:**

A Till

M Birch

B Stanley

A Devonport

K Pilkington

K Dry

I Quance

Mrs N Bradshaw

**Company Secretary:**

T Morris

**Registered Office:**

City of London Cemetery  
Aldersbrook Road  
Manor Park  
London  
E12 5DQ

**Company Number:**

00610299

**Auditors:**

HSKS Greenhalgh  
Chartered Accountants &  
Statutory Auditor  
3<sup>rd</sup> Floor,  
Butt Dyke House  
33 Park Row,  
Nottingham  
NG1 6EE

**Financial Statements**

**Year Ended 31 March 2016**

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## **Report of the Directors**

The directors present their annual report and the financial statements of the company for the year ended 31 March 2016.

### **Principal activity**

The principal activity of the company in the year under review was that of promoting the improvement of cemeteries and crematoria and of public services for the disposal of the deceased, and the management and administration thereof, to diffuse information upon matters relating thereto, to protect the interests of persons employed in connection with the administration of cemeteries and crematoria, to encourage the study of related technical matters and to provide lectures, courses and conferences.

The company is a non profit making organisation.

### **Business review**

The new death certification system and Medical Reviewer Scotland came into effect on 13<sup>th</sup> May 2015. Institute officers were ready for any early problems encountered. However, the change went entirely smoothly and is testimony to the good planning and transitional arrangement put into place by the Scottish Government.

Funeral Poverty remained a strong talking point in Scotland and England & Wales throughout the year. It was noted that there was an increase in the number of funeral directors specialising in direct funerals, as well as an increasing number of local authorities considering municipal services. The increase in numbers of public health funerals also became evident. The Institute felt that local authorities could assist in alleviating funeral poverty and plans to bring members together to discuss the issue and options.

The board agreed that reaccreditation of the Diploma and CTTS is a must for the Institute and members and immediately commenced a review of the core units. The Board also took the decision to reintroduce the Eikhoff medal for high achievers in the Diploma course.

The metals recycling scheme membership continued to gradually rise throughout the year. The board is pleased that the scheme is making a difference to so many charities and the people that they serve.

The City & Guilds accredited COTS courses continue to be successful, so much so that demand is very high. The success of COTS is entirely down to the COTS Team.

The annual Learning Convention and Exhibition saw a very successful event, and a move to an impressive new venue in Oxford for the forthcoming event will ensure continued success via our Convention organiser.

The board would thank the Stratford Business School, the Society of Local Council Clerks, The Stillbirth and Neonatal Death Charity and most of all you the members.

### **Directors**

The directors who served during the year were as follows:

A Till

M Birch

K Pilkington - appointed 28<sup>th</sup> September 2015

W Stanley

K Dry

R McGinley – resigned 28<sup>th</sup> September 2015

A Devonport

Mrs N Bradshaw

I Quance

**Institute of Cemetery and Crematorium Management (Registered Number 00610299)**

**Report of the Directors (continued)**

**Donations**

At the year end, the company was committed to donating £561,238 (2015: £750,909) to charitable organisations. Attention is drawn to note 8 of the financial statements.

Donations paid to charitable organisations during the year ended 31<sup>st</sup> March 2016 totalled £750,000 (2015: £603,333)

**Statement of directors' responsibilities**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year.

Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to disclosure of information to auditors**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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

Signed on behalf of the directors



T Morris

Secretary

Date: 16/9/16

## **Institute of Cemetery and Crematorium Management (Registered Number 00610299)**

### **Report of the Independent Auditors to the Members of Institute of Cemetery and Crematorium Management**

We have audited the financial statements of Institute of Cemetery and Crematorium Management for the year ended 31 March 2016 on pages five to nineteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2016 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Independent Auditor's Report to the Members of Institute of Cemetery and  
Crematorium Management  
(continued)**

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements and the Report of the Directors in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.



Philip Handley FCA (Senior Statutory Auditor)  
For and on behalf of HSKS Greenhalgh  
Chartered Accountants &  
Statutory Auditor  
3<sup>rd</sup> Floor  
Butt Dyke House  
33 Park Row  
Nottingham  
NG1 6EE

Date: 29<sup>th</sup> SEPTEMBER 2016

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Summary Income and Expenditure Account

for the Year Ended 31 March 2016

		Page	2016 £	2015 £
Corporate	- surplus	6 – 7	<b>699</b>	17,565
Training and Consultancy	- surplus	8	<b>65,774</b>	15,704
Education	- surplus	9	<b>36,807</b>	30,363
Cemetery Operatives				
Training Scheme	- (deficit)/surplus	10	<b>(15,835)</b>	2,116
Charter for the Bereaved	- surplus	11	<b>25,339</b>	18,435
Journal	- (deficit)	12	<b>(8,761)</b>	(11,615)
CTTS	- (deficit)	13	<b>(10,485)</b>	(5,111)
Surplus on ordinary activities before taxation (see note 2)			<b>93,538</b>	67,457
Taxation			<b>(504)</b>	(380)
Surplus on ordinary activities after taxation			<b>93,034</b>	67,077

There were no recognised gains and losses other than those recognised in the income and expenditure accounts.



**Institute of Cemetery and Crematorium Management (Registered Number 00610299)**

**Corporate Income and Expenditure Account**

**for the Year Ended 31 March 2016**

	2016		2015	
	£	£	£	£
<b>Income</b>				
Member subscriptions	26,412		26,991	
Corporate subscriptions	124,261		119,403	
Recruitment services	17,068		10,379	
Administration fees recycling	29,796		36,029	
Bank interest received	2,521		1,902	
Administration recharge	31,130		30,299	
Credit charges	56		911	
Recycling	560,329		829,618	
Portal – advertising	2,854		3,190	
Miscellaneous Income	1,520		3	
		<hr/>		<hr/>
		<b>795,947</b>		<b>1,058,725</b>
<b>Expenditure</b>				
Salaries/Honoraria	142,568		128,354	
Presidential expenses	3,032		3,236	
Travel	19,414		19,796	
Donation	560,329		829,618	
Branch meeting	-		257	
Meeting costs	494		2,411	
Postage	4,396		754	
Printing and stationery	8,281		5,074	
Telephone	3,510		3,587	
Rent	19,300		8,300	
Recruitment services	2,690		1,350	
Insurance	12,334		11,871	
Legal and professional	1,573		5,002	
Consultancy	1,015		710	
Audit and accountancy	5,000		5,306	
Payroll costs	1,057		1,095	
Subscriptions	-		1,871	
Training	-		240	
		<hr/>		<hr/>
		<b>(784,993)</b>		<b>(1,028,832)</b>
Balance carried forward		<b>10,954</b>		<b>29,893</b>

Corporate Income and Expenditure Account

for the Year Ended 31 March 2016  
(continued)

	2016		2015	
	£	£	£	£
Balance brought forward		10,954		29,893
<b>Expenditure (continued)</b>				
Office equipment	4,583		3,371	
Website	3,300		3,000	
Conferences attended	-		207	
Bad debts write off	-		1,820	
Bank charges	140		135	
Regalia	1,100		2,870	
Depreciation	837		772	
- computer equipment				
- fixtures and fittings	66		77	
- plant and machinery	229		76	
		<u>(10,255)</u>		<u>(12,328)</u>
Surplus for the year		<u>699</u>		<u>17,565</u>

**Institute of Cemetery and Crematorium Management (Registered Number 00610299)**

**Training and Consultancy Income and Expenditure Account**

**for the Year Ended 31 March 2016**

	2016		2015	
	£	£	£	£
<b>Income</b>				
Consultancy	18,378		16,112	
Travelling recovered	13,044		3,832	
Memorial management fees	12,525		15,255	
Exclusive Rights of Burial	11,325		9,050	
Other courses	12,556		7,943	
Manual handling	2,175		1,045	
Convention	72,556		68,254	
Customer care	7,455		3,675	
Grief DVD	-		20	
SLCC	3,250		3,250	
Placement	71,884		42,027	
RHE Courses	2,240		1,400	
Compliance course	11,300		14,795	
Public Health Funerals	4,530		5,735	
		<u>243,218</u>		<u>192,393</u>
<b>Expenditure</b>				
Salaries/Honoraria	6,916		4,470	
Management placement salary	34,057		25,011	
Training salary	35,506		49,815	
Travel	16,915		12,651	
Training equipment	-		18	
Memorial management courses	242		413	
Exclusive Rights of Burial courses	317		351	
Other courses	1,784		2,912	
Convention	63,487		62,405	
Administration recharge	18,220		18,643	
		<u>(177,444)</u>		<u>(176,689)</u>
Surplus for the year		<u><u>65,774</u></u>		<u><u>15,704</u></u>

Education Income and Expenditure Account

for the Year Ended 31 March 2016

	2016		2015	
	£	£	£	£
<b>Income</b>				
Fees	82,930		67,636	
Seminar	15,487		17,381	
Training day	1,200		-	
		<b>99,617</b>		<b>85,017</b>
<b>Expenditure</b>				
Salaries/Honoraria	14,318		12,601	
Travel	204		121	
Course fees	33,420		26,673	
Seminar costs	10,892		11,664	
Administration recharge	3,524		3,595	
Education Development fee	452		-	
		<b>(62,810)</b>		<b>(54,654)</b>
Surplus for the year		<b>36,807</b>		<b>30,363</b>

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Cemetery Operatives Training Scheme  
Income and Expenditure Account

for the Year Ended 31 March 2016

	2016		2015	
	£	£	£	£
<b>Income</b>				
Course fees	87,106		84,085	
Accommodation	5,360		7,720	
COTS accreditation	280		290	
		92,746		92,095
<b>Expenditure</b>				
Salaries/Honoraria	65,739		47,887	
Travel	19,097		17,037	
Courses	7,427		10,518	
Accommodation	4,454		7,798	
Administration recharge	2,018		245	
Printing and stationery	1,491		439	
Insurance	1,042		1,076	
Accreditation fees	7,313		4,979	
		(108,581)		(89,979)
(Deficit) / Surplus for the year		(15,835)		2,116

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Charter for the Bereaved Income and Expenditure Account

for the Year Ended 31 March 2016

	2016		2015	
	£	£	£	£
<b>Income</b>				
Best Value	<u>35,960</u>		<u>36,580</u>	
		<b>35,960</b>		<b>36,580</b>
<b>Expenditure</b>				
Salaries/Honoraria	<u>8,523</u>		<u>15,558</u>	
Administration recharge	<u>2,098</u>		<u>2,587</u>	
		<b>(10,621)</b>		<b>(18,145)</b>
Surplus for the year		<u><b>25,339</b></u>		<u><b>18,435</b></u>

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Journal Income and Expenditure Account

for the Year Ended 31 March 2016

	2016		2015	
	£	£	£	£
<b>Income</b>				
Advertising income	36,526		33,426	
Subscriptions	1,769		2,190	
Royalties received	1,264		3,281	
		<u>39,559</u>		<u>38,897</u>
<b>Expenditure</b>				
Salaries/Honoraria	20,854		20,672	
Printing and stationery	26,511		29,149	
Prize	150		100	
Administration recharge	805		591	
		<u>(48,320)</u>		<u>(50,512)</u>
(Deficit) for the year		<u><u>(8,761)</u></u>		<u><u>(11,615)</u></u>

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

CTTS Income and Expenditure Account

for the Year Ended 31 March 2016

	2016		2015	
	£	£	£	£
<b>Income</b>				
Course fees	24,063		28,150	
Conversion fees	2,025		1,875	
	<u>          </u>		<u>          </u>	
		26,088		30,025
<b>Expenditure</b>				
Salaries/Honoraria	12,638		16,170	
Travel	5,239		3,428	
Course fees	6,600		4,565	
Administration recharge	2,963		3,588	
Registration fees	6,633		7,385	
Accreditation of CTTS Fee	2,500		-	
	<u>          </u>		<u>          </u>	
		(36,573)		(35,136)
		<u>          </u>		<u>          </u>
(Deficit) for the year		<u><u>(10,485)</u></u>		<u><u>(5,111)</u></u>



**Balance Sheet**

as at 31 March 2016

	Notes	2016		2015	
		£	£	£	£
<b>Fixed assets</b>	4		1,765		2,046
<b>Current assets</b>					
Debtors	5	64,287		44,057	
Cash at bank and in hand		1,005,937		1,063,217	
		<u>1,070,224</u>		<u>1,107,274</u>	
<b>Creditors: Amounts falling</b>					
due within one year	6	(168,875)		(109,569)	
Net current assets			901,349		997,705
<b>Total assets less current liabilities</b>			903,114		999,751
<b>Provisions for liabilities</b>			(561,238)		(750,909)
	8				
<b>Net Assets</b>			<u>341,876</u>		<u>248,842</u>
<b>Reserves:</b>					
Revenue reserve	13		341,876		248,842
			<u>341,876</u>		<u>248,842</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the board of directors on 16/9/16 and signed on its behalf.

M Birch



Director

Mrs N Bradshaw



Director

**Institute of Cemetery and Crematorium Management (Registered Number 00610299)**

**Notes to the Financial Statements**

**for the Year Ended 31 March 2016**

**1. Accounting policies**

**(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). The financial statements incorporate the results of the principal activity which is described in the Report of the Directors and which is continuing.

In the opinion of the directors, a profit and loss account drawn up in compliance with Schedule 1 of SI 2008/409 would not provide a true and fair view of the company's affairs. Advantage has, therefore, been taken of the provisions of Section 396 (5) of the Companies Act 2006.

**(b) Income**

Income is recognised in the period in which it is invoiced or received.

Membership fees are recognised as income in the year of admission.

Training and course income is deferred where the course has not taken place by the year end.

All income for the year is attributable to the principal activity of the company, and arises entirely in the United Kingdom.

**(c) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	-	33.33% straight line
Fixtures and fittings	-	15% on written down value
Plant and machinery	-	15% on written down value

**(d) Deferred tax**

Deferred tax is recognised in respect of all material differences that have originated but not reversed at the balance sheet date.

**(e) Pensions**

The company operates a defined contributions pension scheme. Contributions payable for the year of £47,990 (2015: £46,371) are charged to the income and expenditure account.

Notes to the Financial Statements

for the Year Ended 31 March 2016  
(continued)

**2. Surplus on ordinary activities before taxation**

The surplus for the year before taxation is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets - owned by the company	925	925
Directors' remuneration	6,350	3,900
Auditor's remuneration	2,300	2,300
	<u>          </u>	<u>          </u>

**3. Taxation**

The tax charge on interest received for the year was as follows:

	2016 £	2015 £
Current - UK corporation tax	504	380
	<u>          </u>	<u>          </u>
	<u>504</u>	<u>380</u>

Notes to the Financial Statements

for the Year Ended 31 March 2016  
(continued)

4. Fixed assets

	Computer Equipment £	Fixtures and Fittings £	Plant and Machinery £	Total £
<b>Cost</b>				
At 1 April 2015	50,179	3,205	2,009	55,393
Additions	851	-	-	851
Disposals	(473)	-	(839)	(1,312)
At 31 March 2016	<u>50,557</u>	<u>3,205</u>	<u>1,170</u>	<u>54,932</u>
<b>Depreciation</b>				
At 1 April 2015	49,002	2,766	1,579	53,347
Charge for the year	837	66	229	1,132
Eliminated on disposal	(473)	-	(839)	(1,312)
At 31 March 2016	<u>49,366</u>	<u>2,832</u>	<u>969</u>	<u>53,167</u>
<b>Net book value</b>				
At 31 March 2016	<u>1,191</u>	<u>373</u>	<u>201</u>	<u>1,765</u>
At 31 March 2015	<u>1,177</u>	<u>439</u>	<u>430</u>	<u>2,046</u>

5. Debtors: all due within one year

	2016 £	2015 £
Trade debtors	58,718	40,677
Other debtors	3,000	3,380
Prepayments	2,569	-
	<u>64,287</u>	<u>44,057</u>

Notes to the Financial Statements

for the Year Ended 31 March 2016  
(continued)

6. Creditors: amounts falling due within one year

	2016	2015
	£	£
Bank overdraft	51,246	-
Trade creditors	12,522	25,898
Accruals	71,439	44,867
Taxation and social security	22,527	19,269
Corporation tax	252	380
Deferred income	10,889	19,155
	<u>168,875</u>	<u>109,569</u>

7. Operating lease commitments

The following payments are committed to be paid within one year:

	2016	2015
	£	£
Expiring:		
In less than 1 year	1,940	-
Within 1 to 5 years	2,380	4,708
	<u>4,320</u>	<u>4,708</u>

8. Provisions for liabilities

	2016	2015
	£	£
Donations provision	561,238	750,909
	<u>561,238</u>	<u>750,909</u>

An amount of £561,238 (2015: £750,909) is to be paid out to good causes. This amount is the remainder of recycling income, after deducting an administration fee, which had not been paid out as donations at the year end but for which an obligation was in place.

9. Called up share capital

As the company is limited by guarantee, there is no share capital.

Notes to the Financial Statements

for the Year Ended 31 March 2016  
(continued)

10. Burial and Cremation Education Trust (Registered Charity No: 802204)

A charitable trust fund, the I.B.C.A. Foundation was created on 12 September 1989 and on 8 March 2003 the trustees altered the Declaration of Trust in order to change the name of the trust to the Burial and Cremation Education Trust. The Chief Executive, the Finance and IT manager and three independent members of the Institute, nominated by the individual members, are trustees of the Burial and Cremation Education Trust.

The Burial and Cremation Education Trust's bank accounts do not form part of these accounts and the balances as at 31 March 2016 are as follows:

	2016 £	2015 £
Current Account	685	685
Capital Reserve Account	71	71
	<u>756</u>	<u>756</u>

11. Related party transactions

The directors have been paid salaries and expenses throughout the year which relate to honoraria and expenses reimbursed, which were wholly and exclusively incurred for business purposes.

12. Controlling party

The ultimate control of the company lies with the members who appoint the directors.

13. Reserves

	2016 £	2015 £
Revenue reserve brought forward	248,842	181,765
Surplus in year	93,034	67,077
	<u>341,876</u>	<u>248,842</u>