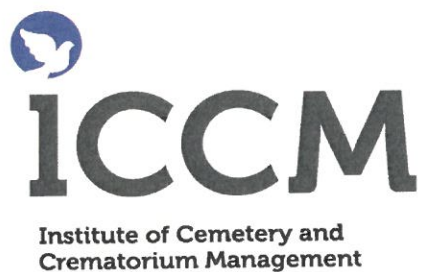


Company Number: 00610299



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

**SUMMARY FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**



Institute of Cemetery and Crematorium Management

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Directors:

A Jose

M Birch

T Morris

Mrs M Webb

K Pilkington

Mrs L Barker

Mrs H White

M Omer

Company Secretary:

J Dunk

Registered Office:

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

Company Number:

00610299

Auditors:

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

Institute of Cemetery and Crematorium Management

Summary Financial Statement

Year Ended 31 March 2021

Pages	1 - 3	Directors' statement
	4	Independent Accountant's Statement
	5	Summary Income and Expenditure Account
	6	Summary Balance Sheet
	7 - 11	Notes to the Summary Financial Statement

Institute of Cemetery and Crematorium Management

Directors' Statement

The directors present the summary financial statement of the company for the year ended 31 March 2021.

The summary financial statement is only a summary of the information in the Company's financial statements, as the detailed income and expenditure accounts of each section, as detailed on page 5, have not been reproduced in the summary financial statement. The summary financial statement contains additional information derived from the Directors' Report and does not contain the full text of the Directors' Report. The summary financial statement does not contain sufficient information to allow as full an understanding of the results and state of affairs of the company, and of its policies, as would be provided by the full annual financial statements. Members who would like more detailed information may obtain a copy of the full financial statements, free of charge, by writing to the Company Secretary at the registered office address. Members who wish to receive the full financial statements in future years should also write to the Company Secretary, at the registered office address.

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, course and conferences.

The company is a non profit making organisation.

Business review

The Business Review in the 2019/2020 Accounts stated that 2020/2021 would be a strange and difficult year, with the future being somewhat uncertain due to the coronavirus crisis. And we weren't wrong! At that point ICCM Directors and Officers were facing the possibility that most of our activities would cease during strict lockdowns, and therefore income would be affected to such an extent that we would need to use some of our reserves to keep afloat. However, this did not come to pass and thanks to the leadership of the Directors, the hard work of the Officers and the invaluable support of members, the ICCM not only survived, but thrived.

Adaptability and creativity were skills very much in demand for ICCM Officers to continue to support members throughout the last year. Face to face training had to cease, but Officers were able to quickly produce online versions of most of the ICCM training courses, which could then be delivered through video meeting technology. The courses have been so well received that they will be retained even when face to face training can be resumed. For many, travel to attend training is not possible, but online courses are accessible anywhere in the UK, as long as there is an internet connection. Online training also has a positive impact on our carbon footprint, with no travel being required. This is a very important consideration at a time when many local authorities have declared a climate emergency, and everyone needs to be taking steps to protect the planet.

Another successful transition to online methods to support members was the Crematorium Technicians' Training Scheme (CTTS) assessments. As it was not possible for an assessor to attend site, an alternative video based system was put in place. Using this method, the ICCM helped 99 people to achieve their CTTS qualification, which was really important for cremation authorities and companies to help build resilience in their teams. It was a real

Institute of Cemetery and Crematorium Management

shame that we were not able to do something similar for the Cemetery Operatives' Training Scheme (COTS), but unfortunately it just was not possible, and we were forced to suspend COTS training and assessments for much of the year.

Unfortunately, it was also not possible to hold our regular events in 2020/2021, nor could there be any branch meetings. To help fill this void and to provide regular updates to members, we introduced a webinar, held weekly at first and now held every other week. These webinars have been invaluable for keeping in touch with members, and providing some space and time away from the 'day job' in which to 'meet' colleagues and hear about many different aspects of the sector. Despite the success of the webinars, we are looking forward to being able to meet in person again, and hope we will be able to hold our Education Seminar, Learning Convention and Exhibition, and branch meetings in 2022.

A positive that has come out of the pandemic is closer working with other organisations across the funeral sector. At the start of the crisis, the ICCM joined the Association of Private Crematoria and Cemeteries, The Cremation Society of Great Britain, the Federation of Burial and Cremation Authorities, the Funeral Furnishing Manufacturer's Association, the National Association of Funeral Directors and the Society of Allied and Independent Funeral Directors in establishing the Deceased Management Advisory Group. This Group meets regularly to discuss ongoing issues, and is also the group that Government departments liaise with to produce guidance around pandemic issues.

In summary, the ICCM supported its members throughout this strange and unprecedented year through being creative and adaptable, just like our members have had to be in their own workplaces.

Thank you to everyone who has given so much this year to continue helping and supporting bereaved people.

Directors

The directors who served during the year were as follows:

M Birch
K Pilkington
Mrs L Barker
A Jose
T Morris
M Omer
Mrs H White
Mrs M Webb

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.

Donations

At the year end, the company was committed to donating £2,260,089 (2020: £1,310,746) to charitable organisations. Attention is drawn to note 8 of the financial statements.

Donations paid to charitable organisations during the year 31 March 2021 totalled £1,820,000 (2020: £1,765,000).

Auditor

The auditor has issued an unqualified report on the full financial statements and on the consistency of the Directors' Report with those financial statements. Their report on the full annual financial statements contained no statement under sections 498(2)(a), 498(2)(b) or 498(3) of the Companies Act 2006.

Signed on behalf of the directors

J Dunk
Secretary

13 October 2021

Institute of Cemetery and Crematorium Management

Independent Accountant's Statement to the Members of the Institute of Cemetery and Crematorium Management

We have prepared the summary financial statement of the Institute of Cemetery and Crematorium Management for the year ended 31 March 2021 on pages 5 to 11, from the statutory financial statements and Directors' Report of the Institute of Cemetery and Crematorium Management for the same period.

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 within the ICAEW's regulations and guidance at:

<http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This statement is made solely to the Members of the Institute of Cemetery and Crematorium Management in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the summary financial statement of the Institute of Cemetery and Crematorium Management and state those matters that we have agreed to state to the Members of the Institute of Cemetery and Crematorium Management in this report in accordance with our letter of engagement. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Members for our work or for this statement.

It is your duty to ensure that the Institute of Cemetery and Crematorium Management has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of the Institute of Cemetery and Crematorium Management.

We have not been instructed to carry out an audit or a review of the summary financial statement of the Institute of Cemetery and Crematorium Management. For this reason, we do not, therefore, express any opinion on the summary financial statement.



HSKS Greenhalgh
Chartered Accountants
3rd Floor
Butt Dyke House
33 Park Row
Nottingham
NG1 6EE

29th October 2021

Institute of Cemetery and Crematorium Management

Summary Income and Expenditure Account

for the Year Ended 31 March 2021

		2021 £	2020 £
Corporate	- surplus	56,360	73,438
Training, Cemetery Operatives Courses and Consultancy	- (deficit)/surplus	(4,805)	51,010
Education	- surplus	24,292	43,923
Charter for the Bereaved	- surplus	15,794	19,793
Journal	- (deficit)/surplus	(12,687)	2,619
CTTS	- surplus	2,975	2,327
Surplus on ordinary activities before taxation (see note 2)		<u>81,929</u>	<u>193,110</u>
Taxation		(227)	(907)
Surplus on ordinary activities after taxation		<u>81,702</u> =====	<u>192,203</u> =====

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

Institute of Cemetery and Crematorium Management

Summary Balance Sheet

as at 31 March 2021

	Notes	2021	2020
		£	£
Fixed assets	4	1,102	2,139
Current assets			
Debtors	5	111,891	77,191
Cash at bank and in hand		3,190,639	2,155,260
		<u>3,302,530</u>	<u>2,232,451</u>
Creditors: Amounts falling due within one year	6	(155,809)	(117,812)
Net current assets		<u>3,146,721</u>	<u>2,114,639</u>
Total assets less current liabilities		3,147,823	2,116,778
Provisions for liabilities	8	(2,260,089)	(1,310,746)
Net Assets		<u>887,734</u>	<u>806,032</u>
Reserves:			
Revenue reserve		887,734	806,032
		<u>887,734</u>	<u>806,032</u>

Institute of Cemetery and Crematorium Management

Notes to the Summary Financial Statement

for the Year Ended 31 March 2021

1. Statutory Information

Institute of Cemetery and Crematorium Management is a company limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies applied to the full financial statements

(a) Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the companies Act 2006. 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

Institute of Cemetery and Crematorium Management

Notes to the Summary Financial Statement

for the Year Ended 31 March 2021

(continued)

(d) Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

(e) Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

(f) Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

(g) Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

3. Employees and Directors

The average number of employees during the period was 11 (2020: 9).

Institute of Cemetery and Crematorium Management

Notes to the Summary Financial Statement

for the Year Ended 31 March 2021
(continued)

4. Fixed assets

	Computer Equipment £	Fixtures and Fittings £	Plant and Machinery £	Total £
Cost				
At 1 April 2020	54,481	3,342	3,395	59,844
Additions	249	-	-	249
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2021	54,730	3,342	3,395	61,467
	-----	-----	-----	-----
Depreciation				
At 1 April 2020	53,008	3,269	2,802	59,079
Charge for the year	830	11	445	1,286
Eliminated on disposal	-	-	-	-
	-----	-----	-----	-----
At 31 March 2021	53,838	3,280	3,246	60,365
	-----	-----	-----	-----
Net book value				
At 31 March 2021	892	62	149	1,102
	=====	=====	=====	=====
At 31 March 2020	1,473	73	593	2,139
	=====	=====	=====	=====

5. Debtors: all due within one year

	2021 £	2020 £
Trade debtors	85,984	62,737
Other debtors	3,000	3,000
Prepayments	22,908	11,454
	-----	-----
	111,891	77,191
	=====	=====

Institute of Cemetery and Crematorium Management

Notes to the Summary Financial Statement

for the Year Ended 31 March 2021
(continued)

6. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,627	6,336
Accruals	71,013	67,511
Taxation and social security	26,922	28,307
Deferred income	53,246	15,658
	-----	-----
	155,809	117,812
	=====	=====

7. Lease agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	5,943	5,943
Between one and five years	1,486	7,429
	-----	-----
	7,429	13,372
	=====	=====

8. Provisions for liabilities

	2021 £	2020 £
Donations provision	2,260,089	1,310,746
	=====	=====

An amount of £2,260,089 (2020: £1,310,746) 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.

Institute of Cemetery and Crematorium Management

Notes to the Summary Financial Statement

for the Year Ended 31 March 2021
(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 managers 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 2021 are as follows:

	2021 £	2020 £
Capital Reserve Account	758	758
	-----	-----
	758	758
	=====	=====

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.

	2021 £	2020 £
M Birch	1,500	6,700
H White	1,500	750
T Morris	-	450
S Allana	-	750
	-----	-----
	3,000	8,650
	=====	=====