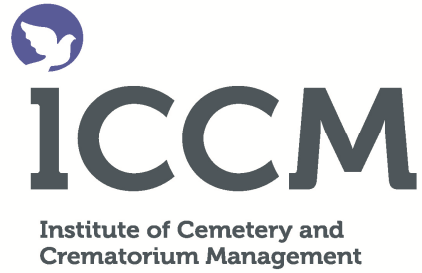


**Company Number: 00610299**



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

**SUMMARY FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

## **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:**

HSKSG Audit  
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 2023**

<b>Pages</b>	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 2023.

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**

Following the two years of strange times caused by the Covid-19 pandemic, 2022-2023 saw a re-emergence of 'normality' or at least whatever passes for the new normal.

To help re-centre the ICCM and ensure that it remains the leading membership organisation for the bereavement sector, the Board of Directors have set their strategic objectives for the next three years. The objectives are centred around the key themes of: Setting Standards & Best Practice, Representation of the ICCM, Training and Education Membership, Environment Governance. With these key themes and strategic objectives, the ICCM will continue to support you in your roles so you in turn can provide excellent services to bereaved people.

The Board are very grateful to the small team of hardworking officers who provide all the ICCM services to you, the members.

2022 saw the first Education Seminar since 2019. This was well attended and enabled members to make good progress on their Diploma studies. Our thanks go to the tutors who work hard to assist their students with completing their studies, and especially to our education partners, Stratford Business School. It also saw the first Learning Convention and Exhibition since 2019. The value in attending this important annual event far outweighs the cost. The papers, exhibition stands, social events and general networking all contribute to your knowledge and professional development.

## **Institute of Cemetery and Crematorium Management**

Training remains a key function for the ICCM, and 2022/23 saw a record number of training courses delivered, both online and in person. Feedback from such courses is consistently good, The Board thanks all those who deliver training on behalf of the ICCM. Particular thanks go to the Society of Local Council Clerks, who we have a long and successful training partnership with.

Our Cemetery Operatives Training Scheme and our Crematorium Technicians Training Scheme remain very much in demand. We are proud that these courses offer accredited training to those working at the sharp end of bereavement services. Possession of a COTS or CTTS qualification is a real mark of achievement, and reassures bereaved people of your commitment to providing an excellent service.

The Board thanks the DMAG organisations for their cooperation and friendship; a united sector benefits all, especially bereaved people.

Good communication is essential to ensure that members are kept informed and up to date with the latest information. Monthly webinars have also continued beyond the pandemic, and these have remained popular. Thanks to all involved in enabling these methods of communication. And thanks to members for your feedback; this is essential so we can continue to provide the services you require.

In summary, 2022/23 was a successful year for the Institute, thanks to you, the members. Your interaction and support is vital to the future of the organisation, and the Board looks forward to delivering on their strategic objectives so that you can be inspired and confident in your role of delivering excellent services to 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

## Institute of Cemetery and Crematorium Management

### 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 £1,220,486 (2022: £1,677,989) to charitable organisations. Attention is drawn to note 6 of the financial statements.

Donations paid to charitable organisations during the year 31 March 2023 totalled £3,486,000 (2022: £3,335,020).

### 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

31st August 2023

## 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 2023 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.

HSKSG  
Chartered Accountants  
3<sup>rd</sup> Floor  
Butt Dyke House  
33 Park Row  
Nottingham  
NG1 6EE

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## Institute of Cemetery and Crematorium Management

### Summary Income and Expenditure Account

for the Year Ended 31 March 2023

		2023 £	2022 £
Corporate	- surplus	<b>50,465</b>	87,955
Institute Training Services	- surplus	<b>23,579</b>	54,320
Education	- surplus	<b>53,982</b>	9,052
Charter for the Bereaved	- surplus	<b>15,009</b>	10,928
Media	- (deficit)	<b>(15,359)</b>	(16,910)
CTTS	- (deficit) surplus	<b>(19,605)</b>	6,190
Surplus on ordinary activities before taxation (see note 2)		<b>108,071</b>	151,535
Taxation		<b>(2,529)</b>	(54)
Surplus on ordinary activities after taxation		<b>105,542</b>	151,481

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 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>	4		4,955		5,803
<b>Current assets</b>					
Debtors	5	74,843		75,080	
Cash at bank and in hand		3,824,082		2,819,758	
		-----		-----	
		3,898,925		2,894,838	
<b>Creditors:</b> Amounts falling due within one year	6	(2,759,632)		(1,861,426)	
		-----		-----	
Net current assets			1,139,293		1,033,412
			-----		-----
<b>Total assets less current liabilities</b>			1,144,248		1,039,215
			-----		-----
<b>Net Assets</b>			1,144,248		1,039,215
			=====		=====
<b>Reserves:</b>					
Revenue reserve			1,144,248		1,039,215
			-----		-----
			1,144,248		1,039,215
			=====		=====

# Institute of Cemetery and Crematorium Management

## Notes to the Summary Financial Statement

for the Year Ended 31 March 2023

### 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
Vehicles	-	20% straight line

# Institute of Cemetery and Crematorium Management

## Notes to the Summary Financial Statement

for the Year Ended 31 March 2023

(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 (2022: 10).

**Institute of Cemetery and Crematorium Management**

**Notes to the Summary Financial Statement**

**for the Year Ended 31 March 2023  
(continued)**

**4. Fixed assets**

	<b>Computer Equipment £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Plant &amp; Machinery £</b>	<b>Vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 April 2022	55,179	3,342	3,395	9,987	71,903
Additions	590	-	-	4,350	4,940
Disposals	-	-	-	-	-
	-----	-----	-----	-----	-----
At 31 March 2023	55,769	3,342	3,395	14,337	76,843
	-----	-----	-----	-----	-----
<b>Depreciation</b>					
At 1 April 2022	54,467	3,289	3,395	4,949	66,100
Charge for the year	495	53	-	5,240	5,788
Eliminated on disposal	-	-	-	-	-
	-----	-----	-----	-----	-----
At 31 March 2023	54,962	3,342	3,395	10,189	71,888
	-----	-----	-----	-----	-----
<b>Net book value</b>					
<b>At 31 March 2023</b>	<b>807</b>	<b>-</b>	<b>-</b>	<b>4,143</b>	<b>4,955</b>
	=====	=====	=====	=====	=====
At 31 March 2022	712	53	-	5,038	5,803
	=====	=====	=====	=====	=====

**5. Debtors: all due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	58,139	46,585
Other debtors	3,000	3,000
Prepayments	13,704	25,495
	-----	-----
	74,843	75,080
	=====	=====

# Institute of Cemetery and Crematorium Management

## Notes to the Summary Financial Statement

for the Year Ended 31 March 2023  
(continued)

### 6. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,384,698	22,396
Accruals	45,251	54,055
Taxation and social security	35,528	35,945
Deferred income	73,669	71,041
Donations provision	1,220,486	1,677,989
	----- 2,759,632 =====	----- 1,861,426 =====

An amount of £1,220,486 (2022: £1,677,989) 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.

### 7. Lease agreements

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

	2023 £	2022 £
Within one year	18,180	24,120
Between one and five years	38,880	56,980
	----- 57,060 =====	----- 81,100 =====

### 8. 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 2023  
(continued)

### 9. 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 2023 are as follows:

	<b>2023</b>	2022
	£	£
Capital Reserve Account	<b>758</b>	758
	-----	-----
	<b>758</b>	758
	=====	=====

### 10. 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.

	<b>2023</b>	2022
	£	£
M Birch	<b>3,836</b>	9,750
H White	<b>1,500</b>	1,500
	-----	-----
	<b>5,336</b>	11,250
	=====	=====