Company Number: 00610299

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

REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Directors:	Mr M Birch
	Mrs L Parkes
	Mr K Pilkington
	Mrs S Smith
	Mr D Jennings
	Mr M Omer
	Mr B Ellis
	Mr A Bond
Company Secretary:	Mr M Crawley
Registered Office:	City of London Cemetery Aldersbrook Road Manor Park London E12 5DQ
Company Number:	00610299
Auditors:	HSKSG Audit Limited Chartered Accountants & Statutory Auditor Cubo Standard Court, Park Row, Nottingham

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Financial Statements

Year Ended 31 March 2026

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Report of the Directors

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

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

'Our Community, Our Profession, Our Future'

In our report last year, we reflected on the significant and, in many respects, imminent changes facing the burial and cremation sector, alongside the wider bereavement profession. The past twelve months have certainly delivered on that prediction. Against a backdrop of continued change, challenge and opportunity, the Board is proud to have supported and stood alongside our members by providing the information, guidance, training and professional support needed to navigate an evolving sector with confidence.

We would therefore like to begin by thanking our members. For the fifth consecutive year, ICCM membership has grown across both our professional and corporate categories. Quite simply, our members are the lifeblood of the Institute. Without you, there is no ICCM. The commitment, professionalism and enthusiasm demonstrated by members in their roles and organisations continues to inspire us and reinforces the importance of the work we undertake together.

The past year has also provided an important opportunity for the ICCM to move forward as an organisation. We have continued to develop and grow into the Institute that our members need, whilst taking the time to look critically at ourselves and identify where we can improve the services and guidance we provide.

As part of that development, 2025/26 saw the ICCM welcome two new Technical Officers, Jennifer Hamilton and Oliver Thompson, to our existing team. Both bring valuable individual experience, knowledge and skills, strengthening our ability to assist members and contributing significantly to the continued development of the organisation. With this enhanced team in place, the Board established a refreshed set of strategic objectives in early 2026. These are outlined on page xx and provide a clear framework for the Institute's priorities over the coming years. As members will see, many of these objectives are already underway, reflecting the considerable amount of work being undertaken by our Officers and Board behind the scenes.

Education and professional development remain central to the ICCM's purpose. In the spirit of positive change, 2025/26 saw considerable development across our training portfolio. Our accredited Cemetery Operatives Training Scheme (COTS) and Crematorium Technicians Training Scheme (CTTS) have both been reviewed to ensure they continue to meet the needs of those seeking to develop their professional knowledge and skills. This has included strengthening the COTS3 Controlling Risks course and introducing CTTS Refresher training and Online Mentor Sessions to support members seeking to achieve, maintain or build upon their BTEC qualification. The positive response to these developments demonstrates the value members place on accessible, relevant and robust professional education.

Our wider online training provision has also been reviewed and refined throughout the year. Existing courses have been tailored more closely to the differing needs of our membership, with cemetery-focused training now divided into specific provision for Parish and Town Clerks and wider regulatory compliance. Crematoria Operations and Regulatory Compliance training has similarly been developed to reflect the differing legislative requirements applying in England and Wales and Scotland.

We also identified an important gap in our training provision for those members who experience bereavement within the workplace. In collaboration with Sands, we are now able to provide training that recognises the importance of supporting colleagues compassionately while also remembering that those working in our sector need to care for themselves as well as the bereaved people they serve.

We extend our sincere thanks to all those Officers, tutors and partners who administer, develop and deliver our training to such a consistently high standard. This includes colleagues at the Society of Local Council Clerks, APSE and RHE Global, together with Stratford Business School, whose assistance continues to be invaluable to our CTTS and ICCM Diploma provision.

The importance placed by our members and the ICCM on robust standards, qualifications and professional schemes is also reflected in the continued engagement with initiatives such as the Charter for the Bereaved and our metals recycling initiative, delivered in partnership with Orthometals. These programmes continue to make a meaningful contribution to the communities we support and, importantly, benefit bereaved people. As part of our new strategic objectives, both initiatives will be reviewed over the next three years to ensure they continue to develop alongside the needs of our members and the sector.

Collaboration has also been a significant feature of the ICCM's progress during the year. Continued partnerships have provided the delivery of webinars, seminars and branch meetings, helping to increase member engagement and create opportunities for professionals to share experience, knowledge and ideas. Bringing people together can only strengthen our profession and our shared commitment to providing the best possible services.

Our regional branches remain an important part of that work. During 2025/26, we welcomed the formation of the South Wales Branch and saw changes in Branch Secretary positions across the North East, North West, Eastern and Scotland and Northern Ireland Branches. We would like to thank all current and former Branch Secretaries for the considerable time, commitment and resources they give voluntarily to ensure ICCM members across the UK have opportunities to connect locally. Their contribution is hugely valued.

Our external relationships have also continued to develop. Over the past twelve months, we have maintained and strengthened our relationships with organisations and groups including the Deceased Management Advisory Group (DMAG), Council of British Funeral Services (CBFS), Churches Funerals Group (CFG), and the Scottish and England and Wales COVID Inquiries. These relationships have been complemented by new connections with the Australasian Cemeteries and Crematoria Association (ACCA), the Funeral Regulation Task Group (FRTG), National Burial Council (NBC) and the introduction of our Environmental Learning and Support Group (ELSG).

Research and evidence remain equally important. During the year, we have continued to support and contribute to research alongside the Universities of Bristol, Liverpool and Manchester, helping to improve understanding of how choices are made and what may ultimately benefit bereaved people.

We have also invested in strengthening the ICCM's national profile. The appointment of our Press and Media Partner, Maria Bailey, has increased our ability to communicate the work of our members and ensure the profession's voice is heard. This has resulted in increased media awareness and coverage across a range of platforms, with press activity addressing issues including funerary regulation, the Medical Examiner system, Key Worker status and the Fuller Inquiry. Ensuring our members' experiences and views are represented nationally remains an important part of the ICCM's role.

Report of the Directors (continued)

Perhaps most importantly, however, has been our increased focus on our members themselves. Through greater engagement, including visits and direct support from our Officers and Directors, we have been able to develop a better understanding of the challenges members are facing today and, importantly, begin to anticipate those that may lie ahead.

The strength of our professional community was evident in the success of our events. Both the 2025 ICCM Conference and 2026 Education Seminar sold out, demonstrating the continued importance members place on connection, learning and sharing experience, even against a backdrop of significant financial and resource pressures across the sector.

Our member resources have also continued to develop. The ICCM Journal, which received recognition through the Good Funeral Awards in 2025, was nominated for the third consecutive year in 2026. We extend our particular thanks to our Journal Editor and design partners, Flourishh, as well as to the many contributors whose knowledge and expertise make every edition such a valuable resource for members.

Many members will also have seen the launch of our new and improved website, iccm.uk. The website has been comprehensively redesigned to provide a more accessible and user-friendly experience without compromising the quality of the information available. At the time of writing, the former ICCM Library is also transitioning into the new Learning Hub, providing an expanded and significantly improved resource for members.

While we are proud of this progress, we want to be clear that this is only the beginning. The ICCM is embarking on a longer-term journey of continuous improvement, and members should expect to see further development and positive change year after year. This is not change for change’s sake. It is about ensuring that the Institute continues to evolve with its members, remains relevant to the sector and provides the help that professionals need.

At the heart of everything we do are the people we represent and the communities they serve. The burial and cremation sector continues to evolve at considerable pace, and the challenges ahead will require professionalism, resilience, collaboration and confidence.

We remain inspired by the work undertaken every day by ICCM members across the UK and beyond. The Board will continue to champion that work, provide leadership and support, and ensure that the trust placed in the ICCM is never taken for granted.
Thank you for everything you do and a sincere thank you also for your continued commitment to the ICCM.

Board of Directors
August 2026

Report of the Directors (continued)

Directors

The directors who served during the year were as follows:
Mr M Birch
Mr K Pilkington
Mrs L Barker – resigned - 25th September 2025
Mr M Omer
Mrs M Millington (nee Webb) – resigned - 25th September 2025
Mr A Bond
Mr D Jennings
Mr B Ellis
Mrs L Parkes - appointed – 25th September 2025
Mrs S Smith - appointed – 25th September 2025

Donations

At the year end, the company was committed to donating **£2,273,500** (2025: £1,810,707) to charitable organisations. Attention is drawn to note 6 of the financial statements.

Donations paid to charitable organisations during the year ended 31st March 2026 totalled **£2,463,117** (2025: £2,739,01)

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 financial position 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 themselves 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

Mr M Crawley

Secretary

Date:

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

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

Opinion

We have audited the financial statements of Institute of Cemetery and Crematorium Management (the 'company') for the year ended 31 March 2025 which comprises the Summary Income and Expenditure Account, Corporate Income and Expenditure Account, Institute Training Services Income and Expenditure Account, Education Income and Expenditure Account, Charter for the Bereaved Income and Expenditure Account, Media Income and Expenditure Account, CTTS Income and Expenditure Account, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its surplus for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Report of the Independent Auditors to the Members of Institute of Cemetery and Crematorium Management (continued)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the other 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; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters in relation to which 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 in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Report of the Directors and from the requirement to prepare a strategic report.

Respective responsibilities of directors

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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the Company's business and its control environment. We also enquired of management about their identification and assessment of the risks of irregularities. We obtained an understanding of the legal and regulatory framework in which the Company operates and identified key laws and regulations that:

- Had a direct effect on the determination of material amounts and disclosures in the financial statements, which included the Companies Act 2006, tax legislation and payroll legislation; and
- Did not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate.

We discussed among the audit engagement team the opportunities and incentives that may exist within the organisation for fraud and how / where fraud might occur in the financial statements.

In common with all audits under ISAS (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of accounting adjustments and journal entries, assessed whether accounting estimates were reasonable and accurate and reviewed the accounting records for any significant and unusual transactions.

In addition, our procedures to respond to the risks identified included:

- Reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify any unusual or unexpected variances that may indicate risks of material misstatement due to fraud;
- Enquiring of management about any instances of non-compliance with laws and regulations and any instances of known or suspected fraud.
- Reading minutes of meetings of those charged with governance

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: https://media.frc.org.uk/documents/The_revised_statement_of_auditors_responsibilities.pdf

This description forms part of our auditor's report.

Use of our report

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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed

Report of the Independent Auditors to the Members of Institute of Cemetery and Crematorium Management
(continued)

Philip Handley FCA (Senior Statutory Auditor)
For and on behalf of HSKSG Audit Limited
Chartered Accountants &
Statutory Auditor
Cubo Standard Court,
Park Row,
Nottingham
NG1 6GN

Date:

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Summary Income and Expenditure Account

for the Year Ended 31 March 2026

		Page	2025 £	2024 £
Corporate	surplus	8 – 9	**97,862**	9,937
Institute Training Services	surplus	10	**14,393**	28,686
Education	surplus	11	**20,724**	30,599
Charter for the Bereaved	surplus	12	**12,241**	4,221
Media	(deficit)	13	**(9,243)**	(2,394)
CTTS	(deficit)	14	**(34,241)**	(11,272)
Surplus on ordinary activities before taxation (see note 2)			**101,736**	59,777
Taxation		16-17	**(23,201)**	(21,346)
Surplus on ordinary activities after taxation			**78,536**	38,431

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

Corporate Income and Expenditure Account

for the Year Ended 31 March 2026

	2026		2025	
	£	**£**	£	£
Income				
Corporate subscriptions	**189,066**		169,664	
Professional subscriptions	**40,482**		34,934	
Recruitment services	**6,920**		16,320	
Administration fees recycling	**74,617**		64,910	
Bank interest received	**72,093**		94,702	
Administration recharge	**127,259**		73,121	
Recycling	**2,925,910**		2,501,523	
		3,346,347		2,955,174
Expenditure				
Salaries/Honoraria	**124,467**		202,263	
Presidential expenses	**1,500**		1,500	
Travel	**38,359**		34,137	
Donation	**2,925,910**		2,501,523	
Meeting costs	**4,841**		8,303	
Postage	**6,372**		6,026	
Printing and stationery	**19,096**		12,040	
Telephone	**4,415**		4,836	
Rent	**2,317**		6,761	
Insurance	**32,807**		31,068	
Legal and professional	**125,177**		91,218	
Audit and accountancy	**7,924**		8,499	
Payroll costs	**1,071**		1,164	
Training	**9,467**		7,478	
Software and Licences	**11,432**		7,787	
Website	**5,153**		6,044	
Regalia	**1,324**		-	
Donations / Sponsorship	**-**		8,482	
Subscriptions	**1,085**		90	
Loan Interest paid	**986**		-	
		(3,232,703)		(2,939,219)
Balance carried forward		**112,644**		15,955

Corporate Income and Expenditure Account

for the Year Ended 31 March 2025
(continued)

		2025	2025	2024	2024
		£	£	£	£
Balance brought forward			**112,644**		55,707
Expenditure (continued)					
Bank charges		**152**		215	
Depreciation	- computer equipment	**896**		570	
	- Vehicle	**13,734**		5,240	
			(14,782)		(6,025)
Surplus for the year			**97,862**		49,682

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Institute Training Services Income and Expenditure Account

for the Year Ended 31 March 2026

	2026		2025	
	£	**£**	£	£
Income				
Consultancy	**31,163**		3,650	
Memorial management fees	**73,796**		37,008	
Exclusive Rights of Burial	**15,515**		10,428	
GOR/Sexton/Clerks	**21,337**		15,434	
CRUSE/SANDS	**5,845**		7,368	
SLCC / ALCS	**4,150**		1,600	
RHE Courses	**4,400**		800	
Compliance course	**32,623**		35,955	
Public Health Funerals	**5,985**		11,195	
COTS - Course fees	**124,580**		125,750	
Conference	**112,647**		72,908	
Other seminars	**5,050**		1,287	
		437,091		323,383
Expenditure				
Training salary	**109,899**		69,326	
Travel	**1,903**		5,997	
Memorial management courses	**19,514**		11,415	
Consultancy salaries	**1,187**		-	
Conference	**107,040**		70,765	
Administration recharge	**70,055**		35,473	
COTS Salaries/Honoraria	**85,164**		69,449	
COTS Travel	**15,754**		17,145	
COTS Courses	**6,696**		8,690	
Accreditation fees	**5,486**		5,437	
		(422,698)		(294,697)
Surplus for the year		**14,393**		28.686

Education Income and Expenditure Account

for the Year Ended 31 March 2026

	2026		2025	
	£	**£**	£	£
Income				
Fees	**101,040**		78,595	
Enrolment fees	**6,480**		7,200	
Education seminar	**22,611**		17,520	
Education fees offset	**273**		5,912	
		130,404		109,227
Expenditure				
Salaries/Honoraria	**36,816**		23,280	
Travel	**1,608**		1,028	
Course fees	**33,940**		29,720	
Administration recharge	**18,515**		9,812	
Education seminar costs	**18,801**		14,788	
		(109,680)		(78,628)
Surplus for the year		**20,724**		30,599

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Charter for the Bereaved Income and Expenditure Account

for the Year Ended 31 March 2026

	2026		2025	
	£	**£**	£	£
Income				
Best Value	**36,160**		34,910	
		36,160		34,910
Expenditure				
Salaries/Honoraria	**15,915**		21,590	
Administration recharge	**8,004**		9,099	
		(23,919)		(30,689)
Surplus for the year		**12,241**		4,221

Media Income and Expenditure Account

for the Year Ended 31 March 2026

	2026		2025	
	£	**£**	£	£
Income				
Advertising income	**49,302**		41,123	
Subscriptions	**575**		550	
Royalties received	**2,864**		7,841	
Book sales	**1,699**		4,582	
		54,440		54,096
Expenditure				
Salaries/Honoraria	**31,010**		28,152	
Printing and stationery	**17,126**		16,755	
Prize	**101**		250	
Administration recharge	**15,446**		11,333	
		(63,683)		(54,490)
(Deficit) for the year		**(9,243)**		(2,394)

CTTS Income and Expenditure Account

for the Year Ended 31 March 2026

	2026		2025	
	£	**£**	£	£
Income				
Course fees	**30,084**		31,963	
Conversion fees	**150**		450	
CTTS training/refresher	**1,500**		-	
		31,734		32,413
Expenditure				
Salaries/Honoraria	**30,301**		14,425	
Travel	**9,700**		9,380	
Course fees	**4,011**		6,600	
Administration recharge	**15,239**		6,080	
Registration fees	**6,724**		7,200	
		(65,975)		(43,685)
(Deficit) for the year		**(34,241)**		(11,272)

Institute of Cemetery and Crematorium Management (Registered Number 00610299)

Balance Sheet

as at 31 March 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets	**4**		**49,815**		4,394
Current assets					
Debtors	5	**148,803**		117,287	
Cash at bank and in hand		**3,920,237**		3,172,374	
		4,069,040		3,289,661	
Creditors: Amounts falling due within one year	6	**(2,737,261)**		(2,036,493)	
Net current assets			**1,331,779**		1,253,168
Total assets less current liabilities			**1,381,594**		1,257,562
Long term liabilities finance loan			**(45,303)**		-
Total assets less long term liabilities			**1,336,291**		1,257,562
Reserves:					
Revenue reserve			**1,336,291**		1,257,562
			1,336,291		1,257,562

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

Mr M Birch

Director

Mr A Bond

Director

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

(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

(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 (2025 :11)

Notes to the Financial Statements

for the Year Ended 31 March 2026
(continued)

4. Fixed assets

	Computer Equipment	Fixtures and Fittings	Plant and Machinery	Vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2025	**58,121**	**3,342**	**3,395**	**23,037**	**87,895**
Additions	**2,111**	**-**	**-**	**57,940**	**60,051**
Disposals	**-**	**-**	**-**	**-**	**-**
At 31 March 2026	**60,232**	**3,342**	**3,395**	**80,977**	**147,946**
Depreciation					
At 1 April 2025	**56,095**	**3,342**	**3,395**	**20,669**	**83,501**
Charge for the year	**896**	**-**	**-**	**13,734**	**14,630**
Eliminated on disposal	**-**	**-**	**-**	**-**	**-**
At 31 March 2026	**56,991**	**3,342**	**3,395**	**34,403**	**98,131**
Net book value					
At 31 March 2026	**3,241**	**-**	**-**	**46,574**	**49,815**
At 31 March 2025	2,026	-	-	2,368	4,394

5. Debtors: all due within one year

	2025	2025
	£	£
Trade debtors	**116,773**	94,223
Other debtors	**3,000**	3,000
Prepayments	**29,030**	20,064
	148,803	117,287

6. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	**62,081**	56,863
Accruals	**26,982**	27,190
Taxation and social security	**34,256**	21,311
Deferred income	**150,825**	120,422
Donations Provisions	**2,463,117**	1,810,707
	2,737,261	2,036,493

An amount of £**2,273,500** (2025: £1,810,707) 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. Leasing agreements

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

	2026	2025
	£	£
Within one year	**8,975**	7,380
Between one and five years	**14,011**	17,983
	22,986	25,363

8. 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 2026
(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 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 2024 are as follows:

	2026	2025
	£	£
Capital Reserve Account	**791**	783
	791	783

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.

	2026	2025
	£	£
Mr M Birch	**16,734**	12,344
Mr A Bond	**750**	750
Mr B Ellis	**750**	750
	18,234	**13,844**