

Charity number 209978
Company number 183397

THE CREMATION SOCIETY OF GREAT BRITAIN
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

THE CREMATION SOCIETY OF GREAT BRITAIN

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THE CREMATION SOCIETY OF GREAT BRITAIN

REPORT OF THE COUNCIL

1. GENERAL INFORMATION

The Cremation Society is a registered charity, not conducted for profit, and was originally founded in 1874 by Sir Henry Thompson, Bart. The Society was incorporated in 1922 under the Companies Act as a body limited by guarantee, and without a share capital.

Honorary President

Lord de Mauley

Vice Presidents

Ulf Lagerström, LLM

The Reverend Professor Douglas J Davies FBA

Honorary Treasurer

Mr R D Clarke

Council

Lord de Mauley (Honorary President)

Professor H J Grainger OBE (Chair)

Mr C F Rickman (Vice-Chair)

Mr R Clarke

Professor H A Conway

Right Revd C Foster (appointed 21 July 2022)

Mrs D A Kerslake

Mr A Mallalieu

Mr R Powell (resigned 21 February 2022)

Revd Dr P Jupp (resigned 24 September 2021)

Mr H Thomas CBE (died 13 March 2022)

Executive Officer & Secretary

Mrs W Buchan

Registered Office

Brecon House, Albion Place, Maidstone, Kent ME14 5DZ

Telephone: 01622 688292

Email: info@cremation.org.uk

Website: www.cremation.org.uk

Auditors

Begbies

Old Printers House

Stone Street

Cranbrook

Kent TN17 3HF

Solicitors

Geldards LLP

Dumfries House

Dumfries Place

Cardiff CF10 3ZF

Bankers

National Westminster Bank plc

Regent Street

London

Registrations

Charity registered number 209978

Company registered number 183397

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2. **OBJECTIVES AND ACTIVITIES**

The Society was founded in 1874 by Sir Henry Thompson, Bart to promote a more sanitary, reverent and inexpensive method of disposing of the dead. The Society's current charitable objectives are:

Objectives

- to promote the practice of cremation for the respectful disposal of the bodies of dead persons;
- to advance public education in the practice and ethics of cremation; and
- to investigate methods of disposing of the bodies of dead persons which appear to the Society to be superior to cremation and, if the Society thinks fit, to promote such methods and advance public education in their practice and ethics either instead of or in addition to cremation.

The impact of COVID

COVID continued to affect the funeral sector during the period under review resulting in temporary alterations to working practices, meeting arrangements, and a diversion of time and resources to meet with Deceased Management Advisory Group (DMAG) colleagues and Government representatives with the emergence of the Omicron variant at the end of 2021, and a possible new peak in cases and deaths, from new variants.

Strategies

Trustees have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Council members undertake a review of the Society's strategy every three years to ensure the Society's objectives are being met and to ensure that the Society's activities remain relevant and aligned to its objectives. Under its current strategic plan, the Society included the following strategies to achieve its charitable objectives:

- hosting of regular cremation conferences, meetings and lectures, both nationally and internationally,
- promoting the work of the International Cremation Federation
- publication of materials and public communications to disseminate knowledge about cremation;
- continued collation and publication of national and international statistical information and cremation data
- monitoring all forms of new technology and equipment that may better protect the environment for the future
- providing an impartial resource to members of the public and funeral sector generally on all matters relating to cremation



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Future Aims

Looking ahead the Society plans to:

- further develop communication and networking opportunities with government departments, stakeholders and fellow organisations
- promote the role of the Society as the international repository of cremation statistics and data worldwide and by building on existing relationships with international colleagues, to promote cremation practice across the world
- employ a data analyst on short term contract to work on specific projects regarding statistics for the sector and the public
- through Council members' appointment to the International Cremation Federation's technical, and legal sub-committees, to continue to promote best cremation practice nationally and internationally
- foster national and international research projects on cremation, for worldwide dissemination, including the funding of a research project led by Professor Douglas Davies from the Centre for Death and Life Studies at the University of Durham to look at the impact of the COVID-19 pandemic on the cremation sector
- continue to explore additional or alternative methods of disposal where appropriate, particularly with the environmental impact of alternative methods in mind
- monitor its operations in order to evaluate the success of its strategies.

3. ACTIVITIES AND PERFORMANCE

a. External Representation

The Society is represented by its Council members or its Executive Officer on a number of external groups, which enable the Society to pursue its charitable objectives. These include:

Deceased Management Advisory Group (DMAG)

DMAG was formed in March 2020 when the government met with representative bodies from the death care sector regarding the COVID-19 outbreak. The Group is formed of representatives from the National Association of Funeral Directors (NAFD), National Society of Allied and Independent Funeral Directors (SAIF), Institute of Cemetery and Crematorium Management (ICCM), Federation of Burial and Cremation Authorities (FBCA), Funeral Suppliers' Association (FSA), Association of Private Crematoria and Cemeteries (APCC) and the Cremation Society.

With the emergence of the Omicron variant of COVID-19, DMAG members continued to work together on the issues arising from the pandemic and the possibility of another wave of infections with resultant deaths. Post-pandemic, it is the intention of the Group to build on its existing strong working relationship and reputation with Government colleagues, to represent the sector in discussions relating to other issues facing the funeral sector.

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The collaborative working of The Cremation Society and its DMAG colleagues was recognised with the Best Association or Collaboration award at the Association Excellence Awards 2021.



DMAG held a seminar at the National Funeral Exhibition (NFE) to discuss lessons learned from the pandemic, inviting attendees to feedback on issues that should be fed into the COVID-19 inquiry. Mr Colin Rickman represented the Society at the NFE seminar.



The Cremation Society maintains the DMAG Twitter account on behalf of the Group.

All-Party Parliamentary Group for Funerals and Bereavement (APPG)

The Society, along with DMAG colleagues, is an associate member of the APPG for Funerals and Bereavement, with DMAG members equally funding the work of the APPG. An event was held in September 2021, in the Houses of Parliament, to launch the APPG's annual report, at which Mrs Wendy Buchan and Mr Colin Rickman represented the Society.



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With the immediate issues related to the pandemic easing, it has been possible for the Group to discuss other challenges facing the sector including: FCA regulation of pre-paid funeral plans; the re-use of graves; the need for the retention of electronic registration of deaths; the implementation of the National Medical Examiner system; the need for the death care sector to be recognised with category 2 responder status in the event of another pandemic; funeral poverty, and child bereavement.

Lord de Mauley is a Parliamentary officer of the APPG; Mrs Wendy Buchan and Mr Colin Rickman represent the Society at APPG meetings.

International Cremation Federation

The ICF The Society's Council was established in 1937 to 'promote the practice of cremation to the highest standard'. Although the COVID-19 pandemic has resulted in recent years' meetings being postponed, the Society's Chair Professor Hilary Grainger will be attending this year's General Meeting in Panama.

Council members Mr Andrew Mallalieu and Professor Heather Conway also sit on the ICF's Technical and Legal committees respectively.



Environment Agency – Process Guidance Notes Technical Working Group

A Technical Working Group was established by the Environment Agency in July 2021 to consider the revision of the current Process Guidance Notes 5/2(12) for crematoria. Mr Andrew Mallalieu represents the Society on the Working Group providing knowledge from his previous experience in the cremator manufacturing industry.

Crematoria Abatement of Mercury Emissions Organisation (CAMEO)

As part of its commitment to its environmental responsibilities, the Society continues to work with its FBCA colleagues in the ongoing provision of the CAMEO scheme, with Professor Hilary Grainger representing the Society, as one of the CAMEO directors. It is intended that CAMEO Limited will continue to operate to carry through the successful Burden-Sharing Scheme for Mercury Emission Reduction.

Churches' Funerals Group

The Society is represented on the Churches' Funeral Group (CFG) by Debbie Kerslake. The CFG is chaired by the Right Reverend Christopher Foster, formerly Bishop of Portsmouth, who has recently been co-opted onto the Council of the Cremation Society, with the formal election taking place at the next AGM.

The CFG acts as an advisory group to co-ordinate policy in connection with the administrative and pastoral aspects of funeral services at cemeteries and crematoria and represents the Churches in negotiations or discussions with Central Government, local authorities and other organisations connected with funerals and care of those bereaved. The CFG has representatives from the Church of England and other Christian churches, the NAFD, SAIF, ICCM and Quaker Social Action.

As a result of the pandemic, there has only been one in-person meeting held between October 2021 and September 2022, with two being held virtually. Among the issues and subjects the group have discussed this year are - Best Practise for public health funerals with the development of a document aimed at local authorities; the development of a new CFG website, the regulation of funeral planning and direct cremation. Professor Douglas Davies & Howard Pickard were due to attend the September meeting to discuss resomation, but this was postponed following the death of Queen Elizabeth. This will be rearranged.

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The group continues to promote the Cremation Society's News Review and was represented at the CBCE conference and the National Funeral Exhibition.

The group has received regular reports related to Council of British Funeral Services, Byw Nawr (Living Now), Life Events, Dying Matters and the Direct Funerals Association.

Council of British Funeral Services

The Council of British Funeral Services is a forum of representatives from across the death care sector, providing an opportunity for every organisation to discuss and exchange information and challenges. Mrs Wendy Buchan represents the Society on the Council and has provided updates at the meetings held during the period under review. It is the intention that the April meetings will be held online with the October meetings and AGM being held in-person.

b. Public and Sector Education

o Educational Events

Cremation and Burial Communication and Education (2022)

The Cremation Society works with the Federation of Burial and Cremation Authorities (FBCA) in co-hosting an annual conference, with keynote speakers providing updates and information to delegates. CBCE 2022 was held at the Hilton, Ageas Bowl, Southampton from 20 to 22 June 2022.

The theme of the event was 'Return and Reset. Exploring post-COVID changes in the cremation and burial sector' with speakers including representatives from the Ministry of Justice, Dr Alan Fletcher (National Medical Examiner), Simon Holbrook (Environment Agency), Professor Douglas Davies (Durham University), Professor Lucy Easthope (Universities of Bath and Durham), Dr Kate Woodthorpe (University of Bath), Kevin Smith (Marchini Curran Associates), and Jamieson Hodgson (Memoria), as well as other highly respected speakers.

The speakers' papers will be published in future issues of the Society's Pharos International publication, where permission allows.

The Society funded a bursary, awarded to Daniel Burrell of Durham University, who is currently working on the Society's archives held at Durham University.



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Joint Organisations' Seminar - 'The Impact of Burial and Cremation on the Environment'

The Cremation Society worked with colleagues from the Association of Private Crematoria and Cemeteries (APCC), the Federation of Burial and Cremation Authorities (FBCA) and the Institute of Cemetery and Crematorium Management (ICCM) in co-hosting a one-day conference held at the Stratford Manor Hotel, Stratford-upon-Avon, aimed at tackling the issues surrounding the impact of the bereavement sector on the environment. Speakers covered topics including: 'Changing Fuel Sources', 'Changing Technologies', and 'Reducing the Impact of Existing Technologies'. Delegates had the opportunity to discuss their own experiences and thoughts on the various topics discussed.



APSE Cemeteries and Crematoria Seminar

Professor Hilary Grainger represented the Society at the Association for Public Service Excellence Cemeteries and Crematoria Seminar in November 2021, addressing delegates on 'Designs on Death: the architecture and cultural significance of crematoria'.

Birmingham University Graduates Club

Professor Hilary Grainger represented the Society at the Birmingham University Graduates Club in February 2022, with a paper titled: 'Death Styles: Changing attitudes to Death, Disposal and Memorialisation'.

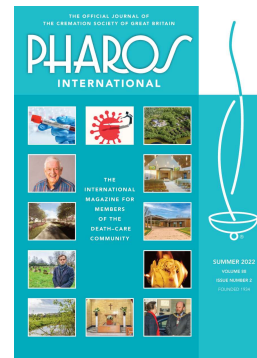
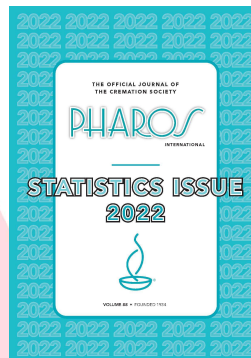
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○ Publications

The Society produces a number of publications some of which are either available to purchase, or view freely, via the Society's website. These include:

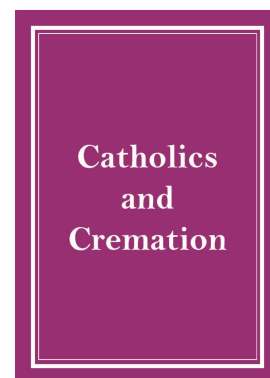
- Pharos International – the official journal of the Cremation Society and the International Cremation Federation. Since July 2019 an additional dedicated annual statistics issue has been published. Contents include CBCE presentations, environmental news, articles contributed from authors from across the cremation world, crematoria planning updates, and the development of the practice of cremation in countries where it has not yet been introduced.



- Directory of Crematoria

The Society's annual **Directory of Crematoria** holds detailed information about crematoria in Great Britain and the Republic of Ireland. It is the definitive publication of its kind with 300 copies printed annually and used widely across the funeral sector.

Other publications include '**Questions People Ask about Cremation**', and a newly published edition of '**Catholics and Cremation**' written by Monsignor Kevin McGinnell, both of which are available as a free download from the Society's website.



As part of its commitment to reduce its environmental impact, the Society intends to make as many publications as possible available in an on-line format, where requested.



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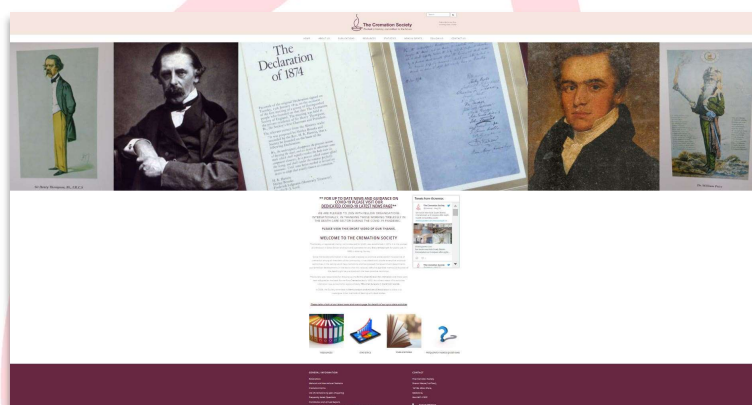
- Online

The Society provides online resources and communications via its website, a monthly news review and its Twitter page:-

- Website

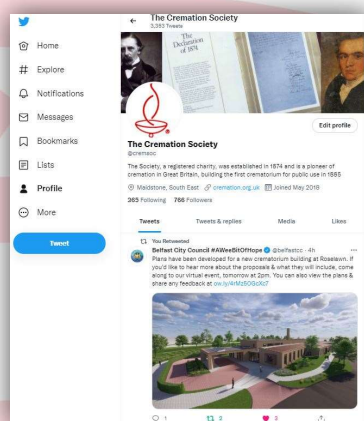
The Society's website can be accessed at www.cremation.org.uk and provides free access to material on all aspects of cremation in the UK.

The most commonly visited page of the website is the Society's 'Statistics' page which includes information on the progress of cremation from 1885; annual cremation statistics from crematoria across the British Isles and internationally; annual cremation numbers by county, as well as an annual cremation fee league table for crematoria across the British Isles.



- Newsletter and Twitter

The Society's monthly e-news review is free-to-view and can be subscribed to via the Society's website. It is currently circulated to over 1700 recipients worldwide, providing updates on all aspects affecting the cremation sector, including highlighting environmental and other best practice initiatives. The Society has social media engagement via Twitter (910 followers) and LinkedIn (470 followers). Updates on changes to COVID guidance and other general legislative and news updates are shared on Twitter to provide 'real-time' engagement with the public.



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Statistics

The Society carries out an annual survey of all crematoria across the British Isles, collating annual cremation numbers (including specific information on direct cremations) as well as information on cremation fees, and the provision of facilities/services by crematoria. The annual cremation numbers (for both national and international crematoria) and cremation fee information are published on the Society's website. A dedicated statistics issue of *Pharos International* is published annually providing a full picture of moving trends, as well as data on death and cremation rates.

The statistics have been used by the Competition and Markets Authority (CMA) as part of their Funerals Market Investigations, as well as being provided to government departments particularly during the pandemic. The information published is also widely used by organisations within the death care sector. The Society relies on the goodwill of crematoria in providing their information and cremation numbers and the Society's Council would like to record its thanks to all who provided their information, enabling a full report to be published based on a 100% response.

Table of Cremations

The above information is provided for information only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. The information is provided as a guide only and should not be used for any other purpose. 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- Sector engagement

The Society has supported other organisations within the death care sector in attending a number of events, many postponed during COVID-restrictions, during the period under review. These have included attending the National Funeral Exhibition, dedication services for new crematoria at Huntingdon, Stirling and Sirhowy Valley, together with the 30th anniversary of Westerleigh Crematorium and Cemetery, with Professor Hilary Grainger being invited to prepare the foreword to Westerleigh's commemorative book. Professor Grainger also represented the Society at the BIFD Gala Dinner in Cheshire.

Professor Hilary Grainger, as Chair of the Society, produced the foreword to a monograph on the architect Richard Twentyman, the designer of Bushbury Crematorium, Wolverhampton and Redditch Crematorium. The book is due for publication later this year/early 2023 (Christopher Kennedy & Aiden Ridyard, Richard Twentyman).

- Media engagement

Professor Hilary Grainger represented the Society on Times Radio's breakfast show, discussing the anniversary of the first cremation carried out at Woking Crematorium, and also featured in a BBC Idea's video: 'A potted history of cremation' which has had over 2,900 views on YouTube.



- Research

The Society continues to work with Professor Douglas Davies of Durham University on his 'COVID-19 and Cremation' research project, having circulated a questionnaire to UK crematoria seeking crematoria staff feedback on the COVID-19 pandemic, how the crematorium facilities were viewed and used during that time, the challenges faced, and their own experiences and that of their teams. The Society looks forward to the outcome of Professor Davies' research which will be published in Pharos International when available.

THE CREMATION SOCIETY OF GREAT BRITAIN

REPORT OF THE COUNCIL

4. **FINANCIAL REVIEW**

The Group results for the year are shown in the consolidated summary income and expenditure account and the consolidated statement of financial activities. The net increase in funds of the Group for the year was £183,337 as compared with an increase of £908,318 (as restated) for the previous year.

- **Brecon House**

The property provides a significant income for the Society and following the vacation of the ground and second floors in September 2021, the Society has seen a reduction in its rental income. The second and third floors are now occupied and it is hoped the ground floor will be re-let in the near future. The property is kept under review as the commercial rental market moves but at present the current intention is to re-let any vacant floors.

Messrs Watson Day, Chartered surveyors, act as the Society's property managers advising the Society on all aspects of its responsibilities.

The Society is in the process of carrying out an environmental assessment of its own offices and will be taking action to improve its environmental impact.

- **Investments**

The Society's investment portfolio is managed by Sarasin & Partners. A formal review presentation is made to the Council at least once during the year by the Investment Fund Manager. The latest presentation was given at the Council Meeting held on 21 July 2022. The income from the portfolio's endowment fund is being monitored to keep track of whether income distributions in the future will be reduced.

- **Subsidiary company - The London Cremation Company plc**

The charity is the major shareholder in The London Cremation Company plc, a company registered in England, which owns and operates crematoria at Golders Green and St. Marylebone in London, Woking St. John's in Surrey, Banbury in North Oxfordshire and the Garden of England (Sittingbourne) and Thames View (Gravesend) both situated in Kent.

During the year under review the Company's profit before taxation amounted to £590,225. In the previous year the restated profit before taxation amounted to £1,152,794. The Company carried out 8,415 cremations during the year, a decrease of 20.7% on the previous year, as demand reverted to pre-pandemic levels.

- **Market value of subsidiary's freehold and leasehold land and buildings**

In the opinion of the Directors of The London Cremation Company plc, the market value of the freehold and leasehold land and buildings of the subsidiary is considerably in excess of the net book value of £9,681,879. In the absence of a professional valuation of all the properties the Society's Council is unable to quantify that excess.

- **Reserves policy**

The charity has adequate reserves to sustain its activities of educating the public and developing best practice in the disposal of the bodies of dead persons. The Trustees aim to keep the income and expenditure of the charity before revaluations in balance; the net income for the last year was £37,472 compared with a net income of £27,213 in the previous year.

THE CREMATION SOCIETY OF GREAT BRITAIN

REPORT OF THE COUNCIL

FUTURE PLANS

The Society's ongoing plans include:-

- Continuing to work with government departments, stakeholders and fellow organisations, particularly through its membership of the Deceased Management Advisory Group
- Representing the interests of the bereaved and the cremation sector through its membership of the All-Party Parliamentary Group for Funerals and Bereavement
- Expanding its role as the international repository of cremation data, in order to provide more information for use by both the public and sector colleagues
- Continuing to promote best practice through its shareholding of its subsidiary company shares. The subsidiary company is developing a decarbonation roadmap to achieve net zero carbon emissions by the end of 2030
- Promoting cremation practice internationally through Council members' work with the International Cremation Federation's generally and within the technical and legal sub-committees
- Continuing to press government departments to give more priority to the clarification and development of cremation guidelines including contributing to the Law Commission's 14th Programme of Law Reform which has been confirmed will include 'A Modern Framework for Disposing of the Dead'
- Contributing to improved environmental practices, through its inclusion in the Environment Agency's Technical Working Group formed as part of the Process Guidance Notes 5/12 review
- Investigating new research projects, including those relating to the environmental impact of cremation, alternative fuel sources, and other methods of disposal
- Continuing to explore additional or alternative methods of disposal, with environmental impacts in mind
- Monitoring its operations in order to evaluate the success of its strategies.

5. STRUCTURE, GOVERNANCE AND MANAGEMENT

• Structure

The Society is a registered charity and a company limited by guarantee. It is governed by its Memorandum and Articles of Association dated 26 July 1922 as amended on 14 October 2004, 17 June 2008 and 10 October 2018.

• Governance

The Society's Council currently comprises of eight members whose skills and knowledge cover a wide range of aspects of the cremation, funeral and bereavement sectors. Appointments to the Council are on the basis of need identified by Council members and the Council acknowledges the need for diversification in its appointments. Council members serve for a term of three years after which they are eligible for re-election. The Council meets five times each year and future meetings will be held remotely wherever possible, to reduce the Council's environmental impact, but in-person whenever there is a need.

THE CREMATION SOCIETY OF GREAT BRITAIN

REPORT OF THE COUNCIL

The Society's Council lost two valued members with the resignation of Revd Dr P C Peter Jupp in September 2021 and the sad death of Harvey Thomas CBE in March 2022. Both served as Council members for many years and acted as Chair to the Council from 2001 to 2009 and 2009 to 2018 respectively. Their knowledge of the sector and their contribution to the achievements of the Society, will be missed.

The Society appointed Bishop Christopher Foster to the Council in July 2022. Bishop Christopher Foster chairs the Churches Funerals' Group. He was Church of England Bishop of Portsmouth (and previously of Hertford) and a Lord Spiritual until May 2021. With over forty years of ordained ministry, after a short time as an academic economist in two universities, he has wide experience of diverse people and communities. His pastoral understanding of the sensitivities and challenges at and around the time of death and bereavement mean that he is committed to the best provision possible by all those involved in funerals. During his time as a member of the House of Lords he frequently spoke on matters of fairness and respect. Christopher is a non-executive director of NHS Somerset, chairing the Remuneration Committee, and a board member and trustee at the Royal Hospital for Neuro-disability, chairing its' ethics committee.

To ensure that the Council is fulfilling its statutory duties and responsibilities, Council Members and the Executive Officer have the opportunity to attend appropriate trustee training courses whenever possible and are regularly updated on regulation and statutory changes.

Officers and Council

The Directors of the Society (who are unpaid and known as Members of the Council) who served during the year were as follows:-

Lord de Mauley (Honorary President)
Professor H J Grainger OBE (Chair)
C F Rickman (Vice-Chair)
R Clarke
Professor H A Conway
Mrs D Kerslake
A Mallalieu
Revd Dr P C Jupp (resigned 24 September 2021)
R Powell (resigned 21 February 2022)
H Thomas CBE (died 13 March 2022)

The undermentioned members of the Council were also Directors of the Society's subsidiary, The London Cremation Company plc, from which they received total emoluments of £69,250 during the year ended 31 March 2022 (2021: £74,500).

H Thomas CBE (died 13 March 2022)
Revd Dr P C Jupp (resigned 24 September 2021)
Lord de Mauley

The interest of members of the Council, including family interests, in shares of the subsidiary at the beginning and end of the year, were as follows:

	Ordinary Shares		Preference Shares	
	31/03/2022	01/04/2021	31/03/2022	01/04/2021
H Thomas CBE (deceased)	4,208	2,046	2,014	2,014
Revd Dr P C Jupp	-	-	951	951
Lord de Mauley	-	-	-	-
<u>Non-Beneficial Trustee Interests:</u>				
H Thomas CBE (deceased)	220,000	220,000	-	-

THE CREMATION SOCIETY OF GREAT BRITAIN

REPORT OF THE COUNCIL

• Management

The day to day operations of the charity are delegated to Mrs Wendy Buchan (Executive Officer & Secretary) and her team based in Brecon House. The Council offers warm thanks for the team's enthusiastic work and commitment.

All staff undertake regular online training covering data protection, office safety, cyber security, and equality and diversity. An external HR consultancy service is engaged in order to provide ongoing HR support.

The Council's remuneration sub-committee reviews staff remuneration on an annual basis.

• Risk Management

The Council regularly reviews the major risks to which the Society may be exposed with regard to its practical operations. During the period under review the Council commenced a comprehensive risk assessment exercise identifying the likelihood of any occurrence, the severity of its impact and any mitigating factors that should be taken into account. This exercise is being implemented on an on-going basis and is reviewed regularly in order to maintain an up to date Risk Register. The Society maintains Directors and Officers Liability Insurance cover for all of its Council Members and the Executive Officer. Fire risk and health and safety assessments have also been carried out for both the 1st floor offices occupied by the Society's office team, as well as the common areas of Brecon House.

6. STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES

Company law requires Council Members to prepare financial statements for each financial year which give a true and fair account of the financial status of the Society and of the group and of the net income or expense of the Society and the group for that period. In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Society will continue in business.

The Council is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Society and enable it to ensure that the financial statements comply with the Companies Act. The Council is also responsible for safeguarding the assets of the Society and for taking reasonable steps for the prevention and detection of fraud and other irregularities. We are required to issue consolidated accounts of the Society and its subsidiary.

7. STATEMENT OF DISCLOSURE TO THE AUDITORS

So far as the Council is aware, there is no relevant audit information of which the group's auditors are unaware. Additionally, Council Members have taken all the necessary steps required of them as Directors in order to make themselves aware of all relevant audit information and to establish that the group's auditors are aware of that information.

THE CREMATION SOCIETY OF GREAT BRITAIN

REPORT OF THE COUNCIL

8. APPOINTMENT OF AUDITORS

A resolution will be submitted to the forthcoming Annual General Meeting that Messrs Begbies, Chartered Accountants, be re-appointed Auditors of the Society.

BY ORDER OF THE COUNCIL



Professor Hilary J. Grainger OBE

Chair

Dated: 23 November 2022



THE CREMATION SOCIETY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CREMATION SOCIETY OF GREAT BRITAIN FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of the Cremation Society of Great Britain (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting 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 group's and the parent charitable company's affairs as at 31 March 2022 and of the group's and the parent charitable company's net movement in funds, including the group's and parent income and expenditure 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 trustees' 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 charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees 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, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees 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.

THE CREMATION SOCIETY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CREMATION SOCIETY OF GREAT BRITAIN FOR THE YEAR ENDED 31 MARCH 2022

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us;
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law or not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees 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 trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

THE CREMATION SOCIETY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CREMATION SOCIETY OF GREAT BRITAIN FOR THE YEAR ENDED 31 MARCH 2022

- Audit planning and fieldwork included specifically engaging with the auditors of the company's subsidiary, London Cremation Company plc, to ensure that their audit procedures correctly take account of the possibility of irregularities, including fraud, and instances of non compliance with laws and regulations, and that they respond to any such instances appropriately
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Agreement of the financial statement disclosures to underlying supporting documentation;
- Enquiries and confirmation of management and the trustees as to their identification of any non-compliance with laws or regulations, or any actual or potential claims;
- Review of minutes of Board meetings throughout the period;
- Incorporating unpredictability into the nature, timing and/or extent of testing.
- Evaluation of the selection and application of the accounting policies chosen by the charity.
- In relation to the risk of management override of internal controls, by undertaking procedures to review journal entries and evaluating whether there was evidence of bias that represented a risk of material misstatement due to fraud; and
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Daniel Valentine ACA
Senior Statutory Auditor

For and on behalf of

Begbies
Chartered Accountants and Statutory Auditors
Old Printers House
Stone Street
Cranbrook
TN17 3HF

28/11/2022

THE CREMATION SOCIETY OF GREAT BRITAIN
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

		2022	As restated 2021
	Notes	Unrestricted Funds £	Unrestricted Funds £
Income from:			
Donations		-	-
Charitable activities	4	41,485	37,274
Other trading activities	5	7,760,941	8,391,367
Investments	6	83,622	111,575
Total income		7,886,048	8,540,216
Expenditure on:			
Raising funds			
- Other trading activities	7	7,151,453	7,222,882
- Investment management fees	7	50,224	44,366
Charitable activities	8	186,414	195,971
Other expenditure			
- Taxation	15	303,553	302,440
- Preference dividends paid to minority shareholders		5,854	6,035
Total expenditure		7,697,498	7,771,694
Net gains/(losses) on investment assets		39,459	272,326
Net income/(expenditure)		228,009	1,040,848
Attributable to minority interest		(44,672)	(132,530)
Transfers			
Transfers between funds		-	-
Net movement in funds		183,337	908,318
Reconciliation of Funds			
Total Funds at 1 April 2021		11,151,974	10,243,656
Total Funds at 31 March 2022		11,335,311	11,151,974

The Statement of Financial Activities includes all gains and losses recognised during the year.

All income and expenditure derive from continuing activities.

The Notes to the Accounts form part of the Financial Statements

THE CREMATION SOCIETY OF GREAT BRITAIN
SOCIETY ONLY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Total 2022 £	Total 2021 £
Income from:		
Donations	2,500	2,500
Charitable activities	41,485	37,274
Investments	230,125	227,776
Total income	274,110	267,550
Expenditure on:		
Raising funds	50,223	44,366
Charitable activities	186,415	195,971
Total expenditure	236,638	240,337
Net income before investment gains/(losses)	37,472	27,213
Net gains/(losses) on investment assets		
Realised	-	-
Unrealised	39,459	272,326
	39,459	272,326
Net income	76,931	299,539
Transfers		
Transfers between funds	-	-
Net movement in funds	76,931	299,539
Reconciliation of Funds		
Total Funds at 1 April 2021	2,786,929	2,487,390
Total Funds at 31 March 2022	2,863,860	2,786,929

THE CREMATION SOCIETY OF GREAT BRITAIN
CONSOLIDATED BALANCE SHEET
AT 31 MARCH 2022

	Notes	Group		Society	
		2022	As restated 2021	2022	2021
		£	£	£	£
Fixed assets					
Tangible assets	16	13,159,486	13,533,965	528,814	525,000
Intangible assets	17	36,802	72,931	-	-
Investments	18	1,930,621	1,890,327	2,178,974	2,138,680
		<u>15,126,909</u>	<u>15,497,223</u>	<u>2,707,788</u>	<u>2,663,680</u>
Current assets					
Stocks	20	16,841	12,684	-	-
Debtors	21	1,279,529	1,322,533	32,704	31,922
Cash at bank and in hand		5,740,967	5,025,116	178,958	139,986
		<u>7,037,337</u>	<u>6,360,333</u>	<u>211,662</u>	<u>171,908</u>
Creditors: amounts falling due within one year	22	<u>(2,206,306)</u>	<u>(2,334,497)</u>	<u>(42,884)</u>	<u>(45,953)</u>
Net current assets		<u>4,831,031</u>	<u>4,025,836</u>	<u>168,778</u>	<u>125,955</u>
Total assets less current liabilities		19,957,940	19,523,059	2,876,566	2,789,635
Creditors: amounts falling due after more than one year	23	(6,158,663)	(6,118,655)	-	-
Provision for liabilities and charges	25	<u>(873,540)</u>	<u>(681,645)</u>	<u>(12,706)</u>	<u>(2,706)</u>
Net assets		<u>12,925,737</u>	<u>12,722,759</u>	<u>2,863,860</u>	<u>2,786,929</u>
The funds of the charity					
Unrestricted funds					
- General fund	26	10,797,493	10,614,134	2,077,689	2,000,736
- Designated funds	26	537,818	537,840	786,171	786,193
Total Charity funds		11,335,311	11,151,974	2,863,860	2,786,929
Minority interest		<u>1,590,426</u>	<u>1,570,785</u>	<u>-</u>	<u>-</u>
		<u>12,925,737</u>	<u>12,722,759</u>	<u>2,863,860</u>	<u>2,786,929</u>

Approved by the Council and signed on 23 November 2022 on their behalf by:


Professor H J Grainger OBE
Chair

The Notes to the Accounts form part of the Financial Statements

THE CREMATION SOCIETY OF GREAT BRITAIN
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income for the year (as per the Statement of Financial Activities)	228,009	1,040,848
Adjustments for:		
Depreciation	640,383	625,303
Amortisation	43,053	-
(Gains)/losses on sale of tangible fixed assets	30,535	22,475
(Gains)/losses on revaluation of tangible fixed assets	-	50,000
(Gains) /losses on investments	(39,459)	(322,326)
Dividends, interest and rents from investments	(83,622)	(111,575)
Interest paid	166,898	178,357
Taxation charge	303,553	351,909
Decrease/(increase) in stocks	(4,157)	(1,468)
Decrease/(increase) in debtors	42,968	86,446
(Decrease)/increase in creditors	340,830	541,874
Corporation tax paid	(266,761)	(2,771)
Net cash generated from operating activities	<u>1,402,230</u>	<u>2,459,072</u>
Cash flow from investing activities		
Dividends, interest and rents from investments	83,622	111,575
Payments to acquire tangible fixed assets	(309,660)	(372,145)
Payments to acquire intangible fixed assets	(6,924)	-
Payments to acquire fixed asset investments	(46)	-
Proceeds from sale of intangible fixed assets	13,221	-
Net cash used in investing activities	<u>(219,787)</u>	<u>(260,570)</u>
Cash flow from financing activities		
Repayment of loans	(275,607)	(264,230)
Equity dividends paid to minority	(23,298)	(20,129)
Interest paid	(166,898)	(178,357)
Net cash used in financing activities	<u>(465,803)</u>	<u>(462,716)</u>
Net increase/(decrease) in cash and cash equivalents	716,640	1,735,786
Cash and cash equivalents at 1 April 2021	<u>5,062,727</u>	<u>3,326,941</u>
Cash and cash equivalents at 31 March 2022	<u><u>5,779,367</u></u>	<u><u>5,062,727</u></u>
Cash and cash equivalents at the year end comprise:		
Cash at bank and in hand	5,740,967	5,025,116
Cash at brokers	38,400	37,611
	<u><u>5,779,367</u></u>	<u><u>5,062,727</u></u>

THE CREMATION SOCIETY OF GREAT BRITAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

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

a) General information and basis of preparation

The Cremation Society of Great Britain is a charity incorporated and registered in the United Kingdom as a private company limited by guarantee without share capital. The address of the registered office is given in the charity information on page 2. The nature of the charity's operations and principal activities are to promote the practice of cremation for the respectful disposal of bodies of dead persons; to advance public education in the practice and ethics of cremation and to investigate methods of disposing of the bodies of dead persons which appear to the Society to be superior to cremation and, if the Society thinks fit, to promote such methods and advance public education in their practice and ethics either instead of or in addition to cremation.

The financial statements are prepared on a going concern basis as the members believe that no material uncertainties exist. The expected income and expenditure, together with the level of reserves, is sufficient for the charity to be able to continue as a going concern. The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling and rounded to the nearest £.

b) Statement of Recommended Practice

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

c) Format of financial statements

In accordance with Paragraph 3(3) of Schedule 4 of the Companies Act certain amendments to the standard layout of the company's financial statements have been made. These amendments relate to the wording used in the financial statements and have no effect on the net income or expenditure for the financial year. These changes are made to enable the financial statements to show a true and fair view in light of the special nature of its activities and charitable status.

d) Group financial statements

These financial statements consolidate the results of the charity and its subsidiary, The London Cremation Company Plc on a line by line basis. A separate Statement of Financial Activities is also presented for the charity itself because in the trustees' view this is fundamental to understanding the financial position of the parent company.

e) Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses. All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years. No amortisation is provided in respect of these assets until they are brought into use.

Computer software and website - 10 years straight line

f) Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the charity. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to the Statement of Financial Activities during the period in which they are incurred.

THE CREMATION SOCIETY OF GREAT BRITAIN
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Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their estimated useful lives on the following bases:

Furniture, fittings and equipment		10%	
Buildings	- freehold	1%	
	- leasehold	2%	
Plant & machinery	- furnaces	5%	
	- other	20%	
Fixtures and fittings	- memorials	2%	
	- other	10%	
Motor vehicles		25%	reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities.

No depreciation is provided in respect of land, or other fixed assets until they are brought into use

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

g) Freehold land and buildings

The Society owns the office block from which it operates. As a significant proportion of the building is let on commercial leases the property is treated as an investment property and included at estimated market value.

h) Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stock to their present location and condition.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment is recognised immediately in the Statement of Financial Activities.

i) Fixed asset investments

Investments are included in the financial statements at market value, except for the Society's investment in the subsidiary company, which is shown at cost.

For unlisted investments, the Council's valuation is based on the last known transactions in the shares prior to 31 March 2022.

j) Estimated liability for cremation fees

Claims on membership certificates during the year are charged to the Statement of Financial Activities. The estimated liability on outstanding certificates is considered on the basis of information extracted from the Society's membership records and taking into account the incidence of claims over the years but the precise number of future claims cannot be accurately determined.

k) Subsidiary company activities

The turnover of The London Cremation Company Plc is included in income from other trading activities.

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NOTES TO THE ACCOUNTS
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l) Income

Income from trading activities is recognised as the related goods and services are provided.

Rent and other investment income is recognised on a receivable basis.

Income from charitable activities is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Credit for income from new memorials is taken partly in the year of sale with the remainder apportioned over the period of dedication; income from memorial renewals is recognised over the period of re-dedication. The directors of the subsidiary company are of the opinion that the company's activities constitute one class of business and therefore that segregated analysis is not appropriate.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the charitable company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, VAT and other sales taxes.

m) Expenditure

Expenditure is provided for an accruals basis.

Costs of raising funds are those costs incurred in attracting voluntary income and those costs incurred in trading activities that raise funds and include the direct and indirect costs of the subsidiary.

Expenditure on charitable activities includes expenditure associated with the promotion of cremation and direct and indirect costs and support costs relating to those activities.

Support costs have been allocated to activity cost categories on the basis of the time spent by the staff involved or by their usage.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

n) Pensions

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which fixed contributions are paid into a separate entity. Once the contributions have been paid, there are no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are included in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the charitable company in independently administered funds.

o) Taxation

The Society is registered as a charity under the Charities Act 1960 and is therefore exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges arise in the charity.

The subsidiary company is liable to corporation tax and the charge for the year includes current and deferred taxation. The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantially enacted by the reporting date.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

p) Dividends

The subsidiary's equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

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q) Fund accounting

Unrestricted general fund

This fund can be used in accordance with the charitable objects at the trustees' discretion.

Unrestricted designated funds

The designated freehold property fund represents the net book value of Brecon House. The designated fixed asset investment fund represents the book value of investments in cremation authorities (including the subsidiary company). These funds are not readily available to meet the normal running expenses of the Society.

Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

r) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

s) Debtors

Short term debtors are measured at transaction price less any impairment.

t) Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown with borrowings in current liabilities.

u) Financial instruments

The Society and its subsidiary company have elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

v) Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, save that financial liabilities payable in less than 12 months are not amortised.

w) Provisions for liabilities

Provisions are made where an event has taken place that gives a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

x) Finance costs

Finance costs are charged to the Statement of Financial Activities over the term of the debt using the effective interest method so that the amount charged is at a constant rate over the carrying amount.

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2 JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The areas where uncertainty of estimation arise are in deferred income, where management judgement is employed to defer income based on estimated time spent on memorial maintenance and the valuation of investment property.

3 ANALYSIS OF TURNOVER

The whole of the subsidiary company's turnover is attributable to the company's principal activity and arose solely in the UK.

4 INCOME FROM CHARITABLE ACTIVITIES

	Group	Group
	Total	Total
	2022	2021
	£	£
Cremation conference and publications	41,485	37,274

All income from charitable activities arises in respect of the Unrestricted General Fund.

5 INCOME FROM OTHER TRADING ACTIVITIES

	Group	Group
	Total	Total
	2022	2021
	£	£
Turnover - The London Cremation Company Plc	7,760,941	8,391,367

All income from other trading activities arises in respect of the Unrestricted General Fund.

6 INCOME FROM INVESTMENTS

	Group	Group
	Total	Total
	2022	2021
	£	£
Listed investments	50,754	54,920
Unlisted investments	2,848	2,027
Rents receivable	21,594	35,275
Service charges receivable	8,376	15,533
Short term deposits and bank interest	50	3,820
	83,622	111,575

All income from investments arises in respect of the Unrestricted General Fund.

THE CREMATION SOCIETY OF GREAT BRITAIN
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7 EXPENDITURE ON RAISING FUNDS

	Group Total 2022 £	Group Total 2021 £
Other trading activities		
The London Cremation Company Plc		
Cost of sales, administrative expenses and interest payable	7,151,453	7,035,653
Exceptional items		
- Legal fees in respect of CMA investigation into the funerals market	-	133,882
- Roof repairs at St Marylebone crematorium	-	53,347
	<u>7,151,453</u>	<u>7,222,882</u>
Investment management costs		
Investment property expenses	34,097	25,077
Support costs (see note 9)	16,127	19,289
	<u>7,201,677</u>	<u>7,267,248</u>

All expenditure on raising funds arises in respect of the Unrestricted General Fund

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Group Total 2022 £	Group Total 2021 £
Cremation conference and publications	43,508	25,038
Support costs (see note 9)	142,906	170,933
	<u>186,414</u>	<u>195,971</u>

All expenditure on charitable activities arises in respect of the Unrestricted General Fund.

9 SUPPORT COSTS

	Raising funds £ (see note 7)	Charitable activities £ (see note 8)	Total 2022 £	Total 2021 £
Staff costs	9,291	82,327	91,618	127,316
Establishment and administration	2,362	20,926	23,288	22,943
Finance and sundry expenses	4,410	39,081	43,491	39,963
Depreciation	64	572	636	-
	<u>16,127</u>	<u>142,906</u>	<u>159,033</u>	<u>190,222</u>
Allocation for 2021	<u>19,289</u>	<u>170,933</u>		<u>190,222</u>

10 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging :	2022 £	2021 £
Auditor's remuneration		
Society		
- Audit	5,500	5,150
- Accountancy services	3,475	3,350
- Other services	275	250
Subsidiary		
- Audit		
Current	20,500	24,500
- Taxation services	4,000	4,450
- Other services	5,750	4,050
Interest payable	155,975	167,434
Depreciation of tangible fixed assets	640,383	625,303
Loss on disposal of tangible fixed assets	30,535	2,287
Amortisation of intangible assets	43,053	-
Operating lease charges	<u>42,355</u>	<u>42,355</u>

THE CREMATION SOCIETY OF GREAT BRITAIN
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11 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	2,657,884	2,673,194
Social security costs	267,534	257,412
Pension contributions - defined contributions	129,896	133,582
	3,055,314	3,064,188

The average number of persons employed by the group, excluding non-executive directors, during the year was as follows:

Society		
- charitable, fundraising and administration	4	5
Subsidiary		
- Operational	45	40
- Administrative	32	37
	81	82

Subsidiary company directors' remuneration

	£	£
Directors' emoluments	367,351	362,213
Directors' pension costs - defined contribution scheme	22,500	22,500

The highest paid director received remuneration of £154,810 (2021: £150,415), and pension contributions of £14,000 (2021: £14,000).

Charity

No charity employee received employee benefits of more than £60,000.

	2022	2021
	£	£
Total emoluments received by the charity's key management personnel	66,010	103,329

12 COUNCIL MEMBERS' EMOLUMENTS AND EXPENSES

Neither the Society nor its subsidiary paid any emoluments for services as Council members.

Out of pocket travel expenses of £1,309 (2021 - £217) were reimbursed to 5 (2021 - 5) Council Members in the year.

13 INCOME FROM OTHER TRADING ACTIVITIES

The Society owns 84.417% of the ordinary share capital of The London Cremation Company Plc, a company registered in England (company no. 00612939). This trading subsidiary is a cremation authority and its principal activities are carrying out cremations and providing memorials at its crematoria. In addition, the Society owns 64.41% of the 10% cumulative preference shares.

	2022	Restated 2021
	£	£
The summary financial performance of the subsidiary is:		
Turnover	7,760,941	8,391,367
Cost of sales, administrative expenses and interest payable	(7,151,434)	(7,035,653)
Exceptional administrative expenses	-	(187,229)
Donation to parent undertaking	(2,500)	(2,500)
Preference dividends paid	(16,797)	(16,958)
Interest receivable	15	3,767
Profit before tax	590,225	1,152,794
Tax on profit	(303,553)	(302,440)
Profit after tax	286,672	850,354
Retained earnings at beginning of the year	8,956,899	8,235,719
Dividends paid	(160,625)	(129,174)
Retained earnings at the end of the year	9,082,946	8,956,899

THE CREMATION SOCIETY OF GREAT BRITAIN
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	2022	Restated 2021
	£	£
The assets and liabilities of the subsidiary were:		
Tangible fixed assets	12,630,672	13,008,965
Intangible fixed assets	36,802	72,931
Current assets	6,825,675	6,188,425
Current liabilities	(2,163,422)	(2,288,544)
Other liabilities	(7,123,527)	(6,901,624)
Total net assets	<u>10,206,200</u>	<u>10,080,153</u>
Aggregate share capital and reserves	<u>10,206,200</u>	<u>9,358,973</u>
14 INTEREST PAYABLE	2022	2021
	£	£
Bank loans and overdrafts	161,399	161,399
Subsidiary preference dividends paid to minority shareholders	5,874	6,035
	<u>167,273</u>	<u>167,434</u>
15 TAXATION		
No tax charges have arisen in the charity. The subsidiary is liable to corporation tax and the charge for the year is as follows:		
	2022	2021
	£	£
Current year tax charge	131,051	226,743
Adjustments in respect of prior periods	(9,391)	-
Total current tax	<u>121,660</u>	<u>226,743</u>
Origination and reversal of timing differences	181,893	75,697
Total deferred tax	<u>181,893</u>	<u>75,697</u>
Tax on profit on ordinary activities	<u>303,553</u>	<u>302,440</u>
Reconciliation of tax charge to accounting profit		
Profit on ordinary activities before tax	<u>590,225</u>	<u>1,152,794</u>
Profit on ordinary activities multiplied by small company rate of corporation tax - 19% (2021: 19%)	112,143	219,031
Effect of:		
Expenses not deductible for tax purposes	4,255	2,951
Adjustments to tax charge in respect of prior periods	(9,391)	-
Fixed asset permanent difference	14,604	9,488
Change in deferred tax rate	181,895	70,970
Research and development tax credit	(5,754)	-
Other permanent differences	5,801	-
Current tax charge for the year	<u>303,553</u>	<u>302,440</u>

Factors that may affect future tax charges

On 10 June 2021, the Finance Bill 2021 received Royal Assent. The Bill confirms an increase in the corporation tax rate from 1 April 2023. From this date, the rate will taper from 19% for businesses with profits of less than £50,000 to 25% for businesses with profits over £250,000.

THE CREMATION SOCIETY OF GREAT BRITAIN
NOTES TO THE ACCOUNTS
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16 TANGIBLE FIXED ASSETS

a. Group	Freehold investment property	Freehold and leasehold property	Assets under construction	Plant and machinery, motor vehicles	Fixtures and fittings	Total
	£	£	£	£	£	£
Cost or valuation						
At 1 April 2021	525,000	11,204,337	50,411	5,681,091	1,288,490	18,749,329
Additions	-	-	22,741	182,326	104,593	309,660
Disposals	-	-	-	(115,686)	-	(115,686)
Revaluations	-	-	-	-	-	-
At 31 March 2022	525,000	11,204,337	73,152	5,747,731	1,393,083	18,943,303
Depreciation						
At 1 April 2021	-	1,401,475	-	3,090,768	723,121	5,215,364
Charge for the year	-	110,983	-	486,317	43,083	640,383
Eliminated on disposal	-	-	-	(71,930)	-	(71,930)
At 31 March 2022	-	1,512,458	-	3,505,155	766,204	5,783,817
Net book value						
At 31 March 2022	525,000	9,691,879	73,152	2,242,576	626,879	13,159,486
At 31 March 2021	525,000	9,802,862	50,411	2,590,323	565,369	13,533,965
b. Society				Freehold investment property	Fixtures and fittings	Total
				£	£	£
Cost or valuation						
At 1 April 2021				525,000	30,205	555,205
Additions				-	4,450	4,450
At 31 March 2022				525,000	34,655	559,655
Depreciation						
At 1 April 2021				-	30,205	30,205
Charge for the year				-	636	636
At 31 March 2022				-	30,841	30,841
Net book value						
At 31 March 2022				525,000	3,814	528,814
At 31 March 2021				525,000	-	525,000

The Society purchased the freehold of Brecon House, in which its offices are located, in December 1999 and the majority of the building is let on commercial leases. The investment property was valued by the Council at 31st March 2021 by Watson Day Chartered Surveyors at an estimated market value of £525,000. The trustees consider the market value at 31 March 2022 will not be materially different. The original cost of the property was £803,876.

The group's freehold and leasehold land and buildings also include £2,050,770 of long leasehold property that was bought into use during August 2003 and subject to depreciation from that date. The figure also includes non-depreciated land of £2,367,025 (2020: £2,367,025).

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FOR THE YEAR ENDED 31 MARCH 2022

17 INTANGIBLE FIXED ASSETS

a. Group

**Computer
costs and
website
£**

**Total
£**

Cost or valuation

At 1 April 2021

72,931

72,931

Additions

6,924

6,924

At 31 March 2022

79,855

79,855

Amortisation

At 1 April 2021

-

-

Charge for the year

43,053

43,053

At 31 March 2022

43,053

43,053

Net book value

At 31 March 2022

36,802

36,802

At 31 March 2021

72,931

72,931

18 FIXED ASSET INVESTMENTS

a. Group

**Listed
£**

**Unlisted
£**

**2022
£**

**2021
£**

Market value

At 1 April 2021

1,839,876

12,840

1,852,716

1,530,390

Additions

-

46

46

-

Net (losses)/gains on revaluations

39,527

(68)

39,459

322,326

1,879,403

12,818

1,892,221

1,852,716

Cash at brokers

38,400

-

38,400

37,611

At 31 March 2022

1,917,803

12,818

1,930,621

1,890,327

Cost

At 1 April 2021

1,407,856

297

1,408,153

1,408,153

Additions

-

46

46

-

1,407,856

343

1,408,199

1,408,153

Cash at brokers

38,400

-

38,400

37,611

At 31 March 2022

1,446,256

343

1,446,599

1,445,764

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b. Society

	Subsidiary £	Listed £	Unlisted £	2022 £	2021 £
Market value/cost					
At 1 April 2021	248,353	1,839,876	12,840	2,101,069	1,778,743
Additions	-	-	46	46	-
Net (losses)/gains on revaluations	-	39,527	(68)	39,459	322,326
	248,353	1,879,403	12,818	2,140,574	2,101,069
Cash at brokers	-	38,400	-	38,400	37,611
At 31 March 2022	248,353	1,917,803	12,818	2,178,974	2,138,680
Cost					
At 1 April 2021	248,353	1,407,856	297	1,656,506	1,656,506
Additions	-	-	46	46	-
Disposals at cost	-	-	-	-	-
At 31 March 2022	248,353	1,407,856	343	1,656,552	1,656,506
Cash at brokers	-	38,400	-	38,400	37,611
At 31 March 2022	248,353	1,446,256	343	1,694,952	1,694,117

Details of the company's investment in its subsidiary can be found in note 13.

19 GAINS AND LOSSES ON FIXED ASSET INVESTMENTS

	2022 £	2021 £
Unrealised gains and losses		
Market value at 31 March 2022	1,892,221	1,852,716
Cost	(1,408,199)	(1,408,153)
Unrealised gains to date	484,022	444,563
Unrealised gains b/fwd at 1 April 2021	444,563	122,237
Unrealised gains/(losses) in year	39,459	322,326
Unrealised gains c/fwd at 31 March 2022	484,022	444,563

20 STOCKS

	Group		Society	
	2022 £	2021 £	2022 £	2021 £
Brochures and transit urns	11,315	8,146	-	-
Memorials	5,526	4,538	-	-
	16,841	12,684	-	-

21 DEBTORS

	Group		Society	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	836,684	875,462	21,396	25,688
Other debtors	68,078	18,973	1,809	1,844
Prepayments and accrued income	374,767	428,098	9,499	4,390
	1,279,529	1,322,533	32,704	31,922

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FOR THE YEAR ENDED 31 MARCH 2022

22 CREDITORS: amounts falling due within one year

	Group		Society	
	2022	2021	2022	2021
	£	£	£	£
Bank loans	265,545	275,607	-	-
Trade creditors	535,887	648,310	8,176	4,107
Corporation tax	81,582	226,685	-	-
Taxation and social security	87,458	95,332	1,547	1,739
Other creditors	68,132	93,003	12,088	19,025
Accruals and deferred income	1,167,702	995,560	21,073	21,082
	2,206,306	2,334,497	42,884	45,953

23 CREDITORS: amounts falling due after more than one year

	Group		Society	
	2022	2021	2022	2021
	£	£	£	£
Bank loans	3,455,466	3,721,011	-	-
Deferred income	2,647,449	2,340,951	-	-
10.5% cumulative preference shares (held by minority shareholders)	55,748	56,693	-	-
	6,158,663	6,118,655	-	-

24 LOANS AND DEFERRED INCOME: analysis of maturity of debt

	Group		Society	
	2022	2021	2022	2021
	£	£	£	£
Within one year or on demand				
- loans	265,545	275,607	-	-
- deferred income	508,146	472,004	-	-
Payable after one year				
- loans	3,615,244	3,881,734	-	-
- deferred income	2,647,449	2,340,951	-	-
	7,036,384	6,970,296	-	-

Included within bank loans is £61,776 (2021 - £140,578). This loan is repayable over 143 months with an interest rate of 5.1%. A further bank loan of £3,659,235 (2021: £3,856,040) is held under the security of debentures and a charge over the freehold land and buildings at the subsidiary company's crematoria in St Marylebone and Banbury. This loan is repayable over 20 years with an interest rate of Base Rate plus 1.79%.

25 PROVISION FOR LIABILITIES AND CHARGES

	Group		Society	
	2022	2021	2022	2021
	£	£	£	£
Membership subscriptions repayable and cremation fees payable	12,706	2,706	12,706	2,706
Deferred taxation	860,834	678,939	-	-
	873,540	681,645	12,706	2,706

The provision for deferred taxation is made up of £687,247 (2021: £526,589) accelerated capital allowances and £173,587 (2021: £152,350) timing difference arising on rollover relief.

THE CREMATION SOCIETY OF GREAT BRITAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

26 UNRESTRICTED FUNDS

a. General fund

	Group		Society	
	2022	2021	2022	2021
	£	£	£	£
Balance at 1 April 2021	10,614,134	9,656,424	2,000,736	1,651,805
Net movement for the year	183,337	1,086,348	76,931	299,539
Effect of prior period restatement	-	(178,030)	-	-
Transfer from/(to) designated funds	22	49,392	22	49,392
Balance at 31 March 2022	10,797,493	10,614,134	2,077,689	2,000,736

b. Designated freehold property fund

	Group		Society	
	2022	2021	2022	2021
	£	£	£	£
Balance at 1 April 2021	525,000	575,000	525,000	575,000
Transfer from General fund	-	(50,000)	-	(50,000)
Balance at 31 March 2022	525,000	525,000	525,000	525,000

The designated freehold property fund represents the net book value of Brecon House. The reserves invested in the property are not readily available to meet the normal running expenses of the Society.

c. Designated fixed asset investment fund

	Group		Society	
	2022	2021	2022	2021
	£	£	£	£
Balance at 1 April 2021	12,840	12,232	261,193	260,585
Transfer from General fund	(22)	608	(22)	608
Balance at 31 March 2022	12,818	12,840	261,171	261,193

The designated fixed asset investment fund represents the book value of investments in cremation authorities (including the subsidiary). These are long term investments and the funds are not available to meet the normal running expenses of the Society.

Total designated funds

At 31 March 2022	537,818	537,840	786,171	786,193
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27 ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted general fund	Unrestricted designated funds	Total 2022
	£	£	£
Tangible fixed assets	12,634,486	525,000	13,159,486
Intangible fixed assets	36,802	-	36,802
Investments	1,917,803	12,818	1,930,621
Net current assets	4,831,031	-	4,831,031
Creditors: amounts falling due after more than one year	(6,158,663)	-	(6,158,663)
Provisions for liabilities and charges	(873,540)	-	(873,540)
	12,387,919	537,818	12,925,737
Less minority interest	(1,590,426)	-	(1,590,426)
Total funds	10,797,493	537,818	11,335,311

THE CREMATION SOCIETY OF GREAT BRITAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted general fund £	Unrestricted designated funds £	Total 2021 £
Tangible fixed assets	13,008,965	525,000	13,533,965
Intangible fixed assets	72,931	-	72,931
Investments	1,877,487	12,840	1,890,327
Net current assets	4,236,729	-	4,236,729
Creditors: amounts falling due after more than one year	(6,118,655)	-	(6,118,655)
Provisions for liabilities and charges	(681,645)	-	(681,645)
	<u>12,395,812</u>	<u>537,840</u>	<u>12,933,652</u>
Less minority interest	(1,603,648)	-	(1,603,648)
Total funds	<u><u>10,792,164</u></u>	<u><u>537,840</u></u>	<u><u>11,330,004</u></u>

28 PENSION COMMITMENTS

The London Cremation Company Plc operates a defined contributions scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions totalling £16,272 (2021 - £19,630) were payable to the fund at 31 March 2022 and are included in creditors.

29 OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases were as follows:

	Group	
	2022	2021
	£	£
Within one year	58,438	56,932
Between two and five years	164,459	176,217
After more than five years	<u>2,712,996</u>	<u>2,750,654</u>
	<u><u>2,935,893</u></u>	<u><u>2,983,803</u></u>

THE CREMATION SOCIETY OF GREAT BRITAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

30 PRIOR PERIOD ADJUSTMENT

	As previously reported £	Adjustment £	As restated at 31/03/21 £
Changes to the balance sheet			
Creditors due within one year			
Corporation tax	276,154	(49,469)	226,685
Taxation and social security	127,383	(32,051)	95,332
Accruals and deferred income	703,147	292,413	995,560
Net assets	<u>12,933,652</u>	<u>(210,893)</u>	<u>12,722,759</u>
Funds of the charity			
General fund	<u>10,792,164</u>	<u>(178,030)</u>	<u>10,614,134</u>
Minority interest	<u>1,603,648</u>	<u>(32,863)</u>	<u>1,570,785</u>
Changes to the statement of financial activities			
Expenditure on other trading activities	6,962,520	(260,362)	7,222,882
Taxation	351,909	49,469	302,440
Net income	<u>1,251,741</u>	<u>(210,893)</u>	<u>1,040,848</u>
Attributable to minority interest	165,393	32,863	132,530
Net movement in funds	<u>1,086,348</u>	<u>(178,030)</u>	<u>908,318</u>

The directors of the subsidiary identified VAT undercharged by suppliers in 2021. Accordingly, the trustees have decided to restate the comparatives.

**THE CREMATION SOCIETY OF GREAT BRITAIN
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

The following pages do not form part of the Statutory Financial Statements.

Statement of Financial Activities	39
Balance sheet	40
Schedule of income	41
Schedule of expenditure	42-43
Schedule of investments	44

THE CREMATION SOCIETY OF GREAT BRITAIN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Designated	General	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Income from:				
Donations	-	2,500	2,500	2,500
Charitable activities	-	41,485	41,485	37,274
Investments	-	230,125	230,125	227,776
Total income (page 41)	-	274,110	274,110	267,550
Expenditure on:				
Raising funds	-	50,223	50,223	44,366
Charitable activities	-	186,415	186,415	195,971
Total expenditure (pages 42-43)	-	236,638	236,638	240,337
Net income before investment gains/(losses)	-	37,472	37,472	27,213
Net gains/(losses) on investment assets				
Realised	-	-	-	-
Unrealised	(68)	39,527	39,459	272,326
	(68)	39,527	39,459	272,326
Net income	(68)	76,999	76,931	299,539
Transfers				
Transfers between funds	46	(46)	-	-
Net movement in funds	(22)	76,953	76,931	299,539
Reconciliation of Funds				
Total Funds at 1 April 2021	786,193	2,000,736	2,786,929	2,487,390
Total Funds at 31 March 2022	786,171	2,077,689	2,863,860	2,786,929

THE CREMATION SOCIETY OF GREAT BRITAIN
BALANCE SHEET
AT 31 MARCH 2022

	2022		2021	
	£	£	£	£
Fixed assets				
Tangible assets				
- Investment property	525,000		525,000	
- Fixtures, fittings & equipment	<u>3,814</u>		<u>-</u>	
		528,814		575,000
Investments (page 44)				
- Unlisted	261,171		261,193	
- Listed	<u>1,917,803</u>		<u>1,877,487</u>	
		<u>2,178,974</u>		<u>2,138,680</u>
		2,707,788		2,713,680
Current assets				
Debtors	32,704		31,922	
Cash at bank and in hand	<u>178,958</u>		<u>139,986</u>	
	211,662		171,908	
Creditors: amounts falling due within one year	<u>(42,884)</u>		<u>(45,953)</u>	
Net current assets		<u>168,778</u>		<u>125,955</u>
Total assets less current liabilities		2,876,566		2,839,635
Provision for liabilities and charges		<u>(12,706)</u>		<u>(2,706)</u>
Net assets		<u>2,863,860</u>		<u>2,836,929</u>
The funds of the charity				
Unrestricted funds				
- General fund	2,077,689		2,000,736	
- Designated funds	<u>786,171</u>		<u>786,193</u>	
	<u>2,863,860</u>		<u>2,786,929</u>	

THE CREMATION SOCIETY OF GREAT BRITAIN
SCHEDULE OF INCOME
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME FROM DONATIONS		
Donation from London Cremation Company Plc	<u>2,500</u>	<u>2,500</u>
	<u>2,500</u>	<u>2,500</u>
INCOME FROM CHARITABLE ACTIVITIES		
Cremation conference and publications		
Cremation conference	3,450	-
Seminar	1,320	-
Pharos Journal	26,351	27,524
Directories of crematoria	7,396	7,599
Other publications	46	191
Royalties received	2,915	1,960
Claims	7	-
	<u>41,485</u>	<u>37,274</u>
INCOME FROM INVESTMENTS		
Listed		
Sarasin & Partners LLP	50,754	54,920
Unlisted		
Edinburgh Crematorium (£1 ordinary shares)	2,848	2,027
Subsidiary (unlisted)		
London Cremation Company Plc		
10.5% Cumulative preference shares	10,923	10,923
50p ordinary shares	<u>135,595</u>	<u>109,045</u>
	<u>200,120</u>	<u>176,915</u>
Investment property		
Rent receivable	21,594	35,275
Service charges	8,376	15,533
Interest received	<u>35</u>	<u>53</u>
	<u>230,125</u>	<u>227,776</u>
TOTAL INCOME	<u><u>274,110</u></u>	<u><u>267,550</u></u>

THE CREMATION SOCIETY OF GREAT BRITAIN
SCHEDULE OF EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
EXPENDITURE ON RAISING FUNDS		
Investment property expenses		
Light and heat	4,853	4,154
Water and sewerage	915	1,648
Health and safety fees	2,910	477
Caretaking, cleaning and refuse	9,543	9,363
Repairs to property	6,078	2,935
Legal and professional	4,298	1,500
Watson Day management charge	5,500	5,000
	<u>34,097</u>	<u>25,077</u>
Share of support costs	16,126	19,289
	<u><u>50,223</u></u>	<u><u>44,366</u></u>
EXPENDITURE ON CHARITABLE ACTIVITIES		
Charitable activities		
Cremation conference	5,770	-
Seminar expenses	285	-
Professional fees	8,422	6,477
Pharos Journal	16,142	16,178
Literature and brochures	1,002	193
Directories of crematoria	1,880	2,190
Claims paid	7	-
Provision for cremation claims	10,000	-
	<u>43,508</u>	<u>25,038</u>
Share of support costs	142,907	170,933
	<u><u>186,415</u></u>	<u><u>195,971</u></u>
TOTAL EXPENDITURE	<u><u>236,638</u></u>	<u><u>240,337</u></u>

THE CREMATION SOCIETY OF GREAT BRITAIN
SCHEDULE OF EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
SUPPORT COSTS		
Establishment and administration expenses		
Staff costs	87,673	120,559
Staff welfare	158	238
Staff Training	915	390
Pension costs	2,872	6,129
Cleaning	2,156	1,545
Light and heat	2,843	2,619
Insurance	3,572	3,611
Rates	5,011	6,754
Repairs and renewals	2,072	1,784
Advertising	835	870
Office equipment hire	1,212	1,549
Printing and stationery	857	986
Postage	1,131	1,603
Telephone and internet	492	1,785
Travelling and meeting expenses	3,107	837
	<u>114,906</u>	<u>151,259</u>
Financial and sundry		
Audit and accountancy	10,170	10,753
Bookkeeping services	13,530	12,563
Bank charges and interest	315	238
Computer training and maintenance	6,698	4,152
Irrecoverable VAT	944	558
Legal and professional	9,518	8,736
Subscriptions	878	1,325
Sundries	1,238	433
Donations	200	200
Bad debts	-	5
Depreciation	636	-
	<u>44,127</u>	<u>38,963</u>
TOTAL SUPPORT COSTS	<u><u>159,033</u></u>	<u><u>190,222</u></u>
ALLOCATED TO:		
EXPENDITURE ON RAISING FUNDS (10.14%)	16,126	17,392
CHARITABLE ACTIVITIES (89.86%)	<u>142,907</u>	<u>154,129</u>
	<u><u>159,033</u></u>	<u><u>171,521</u></u>

THE CREMATION SOCIETY OF GREAT BRITAIN
SCHEDULE OF INVESTMENTS
YEAR ENDED 31 MARCH 2022

				Additions		Disposals				Closing				
	No	Cost	Carrying Value	No	Cost	No	Proceeds	Cost	MV	Gain / (loss)	No	Cost	Carrying Value	Revalue
UNLISTED INVESTMENTS														
London Cremation Co Plc														
50p Ordinary	1,896,436	128,616	128,616								1,896,436	128,616	128,616	-
10.5% cum. Preference shares	104,030	119,737	119,737								104,030	119,737	119,737	-
Edinburgh Crematorium Ltd														
£1 ordinary	6,758	297	12,840	24	46						6,782	343	12,818	(68)
		248,650	261,193		46		-	-	-	-		248,696	261,171	(68)
LISTED INVESTMENTS														
Sarasin														
Sarasin Endowments Fund Class A (income)	1,542,687	1,407,856	1,839,876							-	1,542,687	1,407,856	1,879,403	39,527
Cash at brokers		37,611	37,611									38,400	38,400	
		1,445,467	1,877,487		-		-	-	-	-		1,446,256	1,917,803	39,527
		1,694,117	2,138,680		46		-	-	-	-		1,694,952	2,178,974	39,459