

# THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST

England & Wales · Charity number 1172109

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-03-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 10 Yew Tree Close  
Silsoe  
Bedford  
MK45 4EQ

**Phone** 01525860117

**Email** [michaelliddle914@gmail.com](mailto:michaelliddle914@gmail.com)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT:1) TO ADVANCE EDUCATION IN EMBALMING AND RELATED SUBJECTS IN SUCH WAYS AS THE CHARITY TRUSTEES MAY IN THEIR DISCRETION DETERMINE AND IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) AWARDING GRANTS TOWARDS TUITION FEES AND MAINTENANCE ALLOWANCES FOR THOSE WISHING TO STUDY EMBALMING IF THROUGH POVERTY THEY WOULD BE OTHERWISE PREVENTED FROM DOING SO; AND(B) AWARDING ANNUAL PRIZES TO THOSE STUDENTS WHO ACHIEVE THE HIGHEST RESULTS IN EMBALMING EXAMINATIONS; AND2) TO RELIEVE THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN PARTICULAR FOLLOWING A BEREAVEMENT.3) SUCH OTHER EXCLUSIVELY CHARITABLE OBJECTS AS THE CHARITY TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE.

**Activities:** We give grants to individuals to help them at time of hardship, to study for the BIE exam. Educational payments are made to assist members of the BIE and the public better understand embalming and the learning of embalming skills.

## Classification

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- **How:** Makes Grants To Individuals
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,376	£3,800	-	-
2023-12-31	£2,637	£2,422	-	-
2022-12-31	£9,564	£4,434	-	-
2021-12-31	£8,896	£7,359	-	-
2020-12-31	£9,007	£1,829	-	-

## Trustees

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Name	Role	Appointed
DAVID LAMBERT KAYE	Chair	2017-09-21
EDWARD GILES WILLIAM-PRICE		2017-09-21
James Charles Stewart Lindsay		2022-04-01
MICHAEL PAUL LIDDLE		2017-09-21
RACHEL MARY SHIPLEY		2017-09-21

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**

England & Wales - Charity number 1172109

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# Accounts

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REGISTERED COMPANY NUMBER: CE010603 (England and Wales)  
REGISTERED CHARITY NUMBER: 1172109

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st December 2024  
for  
The British Institute of Embalmers  
Charitable Trust

West - Chartered Accountants  
Suite K, Priest House  
1624 High Street  
Knowle  
Solihull  
West Midlands  
B93 0JU

The British Institute of Embalmers  
Charitable Trust

Contents of the Financial Statements  
for the Year Ended 31st December 2024

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**The British Institute of Embalmers**  
**Charitable Trust**

**Report of the Trustees**  
**for the Year Ended 31st December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE010603 (England and Wales)

**Registered Charity number**

1172109

**Registered office**

21c Station Road  
Knowle  
Solihull  
West Midlands  
B93 0HL

**Trustees**

M P Liddle Treasurer  
D L Kaye Chairman  
E G Williams-Price Secretary  
Mrs R M Shipley  
J C S Lindsay

**Company Secretary**

Approved by order of the board of trustees on 19th February 2025 and signed on its behalf by:

M P Liddle - Trustee

**The British Institute of Embalmers**  
**Charitable Trust**

**Statement of Financial Activities**  
**for the Year Ended 31st December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		750	700
Investment income	2	<u>2,626</u>	<u>1,937</u>
<b>Total</b>		<u><b>3,376</b></u>	<u><b>2,637</b></u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Welsh Office donation		-	317
Scottish Office donation		-	425
National Office donation		-	805
Trustees' awards		1,500	-
Hairdressing course		300	300
Charitable Activities		2,000	-
Other		(117)	575
<b>Total</b>		<u><b>3,683</b></u>	<u><b>2,422</b></u>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>(307)</b>	215
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u><b>124,877</b></u>	124,662
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>124,570</b></u></u>	<u><u><b>124,877</b></u></u>

**The British Institute of Embalmers**  
**Charitable Trust**

**Balance Sheet**  
**31st December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		124,570	125,697
<b>CREDITORS</b>			
Amounts falling due within one year	5	-	(820)
<b>NET CURRENT ASSETS</b>		<u>124,570</u>	<u>124,877</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>124,570</u>	<u>124,877</u>
<b>NET ASSETS</b>		<u>124,570</u>	<u>124,877</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>124,570</u>	<u>124,877</u>
<b>TOTAL FUNDS</b>		<u>124,570</u>	<u>124,877</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19th February 2025 and were signed on its behalf by:

Trustee

**The British Institute of Embalmers**  
**Charitable Trust**

**Notes to the Financial Statements**  
**for the Year Ended 31st December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	<b>2024</b>	2023
	<b>£</b>	£
Deposit account interest	<b>2,626</b>	1,937

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**The British Institute of Embalmers**  
**Charitable Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2024**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestric funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	700
Investment income	1,937
<b>Total</b>	<u>2,637</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Welsh Office donation	317
Scottish Office donation	425
National Office donation	805
Hairdressing course	300
Other	575
<b>Total</b>	<u>2,422</u>
<b>NET INCOME</b>	215
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	124,662
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>124,877</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	£	£
Trade creditors	-	820
	<u>-</u>	<u>820</u>

**6. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	124,877	(307)	124,570
<b>TOTAL FUNDS</b>	<u>124,877</u>	<u>(307)</u>	<u>124,570</u>

**The British Institute of Embalmers**  
**Charitable Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2024**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,376	(3,683)	(307)
<b>TOTAL FUNDS</b>	<u>3,376</u>	<u>(3,683)</u>	<u>(307)</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	124,662	215	124,877
<b>TOTAL FUNDS</b>	<u>124,662</u>	<u>215</u>	<u>124,877</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,637	(2,422)	215
<b>TOTAL FUNDS</b>	<u>2,637</u>	<u>(2,422)</u>	<u>215</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	124,662	(92)	124,570
<b>TOTAL FUNDS</b>	<u>124,662</u>	<u>(92)</u>	<u>124,570</u>

The British Institute of Embalmers  
Charitable Trust

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2024

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,013	(6,105)	(92)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>6,013</u>	<u>(6,105)</u>	<u>(92)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2024.

**The British Institute of Embalmers**  
**Charitable Trust**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st December 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	750	700
<b>Investment income</b>		
Deposit account interest	<u>2,626</u>	<u>1,937</u>
<b>Total incoming resources</b>	<b>3,376</b>	<b>2,637</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Welsh Office donation	-	317
Donation to Keele	<u>2,000</u>	-
Hairdressing course	300	300
Trustees' award	<u>1,500</u>	-
	<b>3,800</b>	<u>617</u>
<b>Support costs</b>		
<b>Other 2</b>		
Scottish Office donation	-	425
National Office donation	-	<u>805</u>
	-	1,230
<b>Governance costs</b>		
Other	<u>(117)</u>	575
Total resources expended	<u><b>3,683</b></u>	<u><b>2,422</b></u>
<b>Net (expenditure)/income</b>	<u><b>(307)</b></u>	<u><b>215</b></u>

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**

England & Wales - Charity number 1172109

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# Accounts

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# BIE CHARITABLE TRUST

## Annual Report for 2023

The BIE Charitable Trust supports various embalming-related educational activities such as the annual awards for newly qualified members, funding for educational programmes and the administration of the funds for the Company of Fellows American Exchange programme. The Trust can also accept applications from BIE committees and individuals for financial support relating to educational projects. All funding must meet the Trust's criteria and be granted at the absolute discretion of the Trustees.

The Trustees in 2023 were: David Kaye FBIE (Chairman), Edward Williams-Price FBIE (Secretary), Michael Liddle FBIE (Treasurer), Rachel Shipley FBIE and Jimmy Lindsay MBIE.

The Trustees met in person twice at Anubis House in February and September. All the regular business is dealt with by email and this year covered the Trustees' Award, grants for educational events and general requests for finance.

The post-graduate Hairdressing Course once again took place in March. This one-day event was created by, and is administered by Rachel Shipley with funding from the Trustees.

The winners of the Trustees' Awards for examination marks by new members in the previous year's intake were Shaun Patrick Dee of the Scottish Division (Theory) and Jennifer Chadwick of the North West Division (Practical).

The Trust continues to support the Keele educational weekends and will consider applications from Divisions arranging educational events.

The Trustees thank the Institute's membership for their ongoing support and, as always, would welcome any approaches or suggestions where the Trust might be of assistance.

David Kaye FBIE  
Chairman.

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31st December 2023**  
**for**  
**The British Institute of Embalmers**  
**Charitable Trust**

West - Chartered Accountants  
Office 2 Greswolde House  
197b Station Road  
Knowle  
Solihull  
West Midlands  
B93 0PU

**The British Institute of Embalmers**  
**Charitable Trust**

**Contents of the Financial Statements**  
**for the Year Ended 31st December 2023**

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**The British Institute of Embalmers**  
**Charitable Trust**

**Report of the Trustees**  
**for the Year Ended 31st December 2023**

The trustees present their report for the year ended 31st December 2023

**OBJECTIVES AND ACTIVITIES**

The aims and objectives of the charity are for the public benefit:

1. to advance education in embalming and related subjects in such ways as the charity trustees may in their discretion determine and in particular but not exclusively by:
  - a. awarding grants towards tuition fees and maintenance allowances for those wishing to study embalming if through poverty they would be otherwise prevented from doing so; and
  - b. awarding annual prizes to those students who achieve the highest results in embalming examinations; and
2. to relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage in particular following a bereavement; and
3. such other exclusively charitable objectives as the charity trustees may in their absolute discretion determine

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was registered as a charitable incorporated organisation (CIO) on 16th March 2017 and is controlled by its governing document.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1172109

**Trustees**

D L Kaye Chairman  
M P Liddle Treasurer  
E G Williams-Price Secretary  
Mrs R M Shipley  
J C S Lindsay

**Principal address**

21c Station Road  
Knowle  
Solihull  
West Midlands  
B93 0HL

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....

M P Liddle - Trustee

**Accountants Report to the Trustees of**  
**The British Institute of Embalmers**  
**Charitable Trust**

In accordance with your instructions, we have compiled these unaudited financial statements for the year ended 31<sup>st</sup> December 2023 from the accounting records and information and explanations you have given to us.

As the charity trustees of the Trust you are responsible for the preparation of the accounts.

We have no concerns and have come across no matters in connection with the preparation of the accounts to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

West - Chartered Accountants  
Office 2 Greswolde House  
197b Station Road  
Knowle  
Solihull  
West Midlands  
B93 0PU

Date: .....

**The British Institute of Embalmers  
Charitable Trust**

**Income and Expenditure Account  
for the Year Ended 31st December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		700	9,169
Investment income	2	<u>1,937</u>	<u>395</u>
<b>Total</b>		<u>2,637</u>	<u>9,564</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Welsh Office donation		317	-
Scottish Office donation		425	-
National Office donation		805	-
Trustees' award		-	3,500
Hairdressing course		300	300
Other		<u>575</u>	<u>634</u>
<b>Total</b>		<u>2,422</u>	<u>4,434</u>
<b>NET INCOME</b>		215	5,130
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>124,662</u>	<u>119,532</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>124,877</u>	<u>124,662</u>

The notes form part of these financial statements

**The British Institute of Embalmers**  
**Charitable Trust**

**Balance Sheet**  
**31st December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	-	9,099
Cash at bank		<u>125,697</u>	<u>116,383</u>
		<b>125,697</b>	125,482
<b>CREDITORS</b>			
Amounts falling due within one year	6	(820)	(820)
		<u>124,877</u>	<u>124,662</u>
<b>NET CURRENT ASSETS</b>			
		<b>124,877</b>	124,662
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>124,877</b>	124,662
		<u>124,877</u>	<u>124,662</u>
<b>NET ASSETS</b>		<b>124,877</b>	124,662
		<u>124,877</u>	<u>124,662</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>124,877</u>	<u>124,662</u>
<b>TOTAL FUNDS</b>		<b>124,877</b>	124,662
		<u>124,877</u>	<u>124,662</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
M P Liddle - Trustee

**The British Institute of Embalmers**  
**Charitable Trust**

**Notes to the Financial Statements**  
**for the Year Ended 31st December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Taxation**

The charity is exempt from tax on its charitable activities.

**2. INVESTMENT INCOME**

	<b>2023</b>	2022
	£	£
Deposit account interest	<u><b>1,937</b></u>	<u>395</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**

England & Wales - Charity number 1172109

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# Accounts

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# BIE CHARITABLE TRUST

## Annual Report for 2022

The BIE Charitable Trust supports various educational activities concerning embalming such as the annual awards for newly qualified members, funding for educational programmes and the administration of the funds for the Company of Fellows American Exchange programme. The Trust can also accept applications from BIE committees and individuals for financial support and for funding projects. All funding must meet the Trust's criteria and be granted at the absolute discretion of the Trustees.

The Trustees in 2022 were: David Kaye FBIE (Chairman), Edward Williams-Price FBIE (Secretary), Michael Liddle FBIE (Treasurer), Rachel Shipley FBIE and Jimmy Lindsay MBIE (from April).

The Trustees met in person twice at Anubis House in January and September. All the regular business is dealt with by email and this year covered the Trustees' Study Grant, the Trustees' Award and general requests for finance. The American Exchange programme is currently on hold, and the Trustees Study Grant has now been discontinued.

The Trustees welcomed Jimmy Lindsay to the Trust during the year and will benefit from his experience within the Institute.

The winners of the Trustees' Awards for examination marks by new members in the previous year's intake were Cari Vaughan of the Welsh Division (Theory) and Matthew Crocker of the Southern Division (Practical).

The Trust continues to support the Keele educational weekends and is also willing to consider applications for support for other educational events organised by any of the Divisions.

The Trustees thank the Institute's membership for their ongoing support and, as always, would welcome any approaches or suggestions where the Trust might be of assistance.

David Kaye FBIE  
Chairman.

**THE BRITISH INSITIUTE OF EMBALMERS  
CHARITABLE TRUST  
(Registered Charity Number 1172109)**

**INCOME & EXPENDITURE ACCOUNT  
AND BALANCE SHEET**

**FOR THE PERIOD ENDED  
31<sup>ST</sup> DECEMBER 2022**

**THE BRITISH INSITIUTE OF EMBALMERS CHARITABLE TRUST**  
**(Registered Charity Number 1172109)**

The Trustees present their report for the period ended 31st December 2022.

**REGISTRATION**

The charity was first registered with the charity commission on 16th March 2017 under charity number 1172109.

**AIMS & OBJECTS** – the aims and objects of the charity are:

- a To provide grants for the advancement of the art and science of embalming and for the erection of buildings to be devoted entirely to such purposes.
- b To make grants to persons wishing to study the same.
- c To subscribe to any local or other charity and to grant donations to any charitable purpose.

**TRUSTEES** – the trustees during the year were:

D Kaye, E Williams- Price, R Shipley, M P Liddle, J Lindsay

**OVERALL FINANCIAL POSITION**

The annual accounts are attached, and the financial position is satisfactory.

**TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the accounts each year, in accordance with applicable United Kingdom law and accounting standards and which give a true and fair view of the state of affairs of the charity and of the income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts in accordance with the trust deed.

The Trustees are responsible for keeping proper accounting records which disclose the financial transactions and the assets and liabilities with reasonable accuracy. The trustees are responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:

..... M P Liddle

Approved by the Trustees on:

**ACCOUNTANTS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF  
THE BRITISH INSTITUTE OF EMBALMERS CHARITIES TRUST**

**(Registered Charity Number 1172109)**

In accordance with your instructions, we have compiled these unaudited financial statements, for the year ended 31<sup>st</sup> December 2022, from the accounting records and information and explanations you have given to us.

This report is made solely to the Board of Trustees, as a body, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state in this 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 Board of Trustees, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking this compilation of financial statements.

You have acknowledged in your report your duty to ensure that the Trust has kept proper accounting records and to prepare financial statements that give a true and fair view. You consider that the charity is exempt from audit.

**Azets**

**2023**

**Accountants**

**1<sup>st</sup> Floor  
Copthall House  
1 New Road  
Stourbridge  
West Midlands  
DY8 1PH**

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**  
(Registered Charity Number 1172109)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

		2022		2021
	£	£	£	£
<b>INCOME:</b>				
Membership Contributions		9,099		7,811
Donations		70		1,075
Bank & Building Society Interest		395		10
		9,564		8,896
 <b>EXPENDITURE:</b>				
Accountancy Fee	550		440	
Trustees' Awards	1,500		1,000	
Hairdressing Course	300		-	
Trustees' Grants	2,000		-	
Bank Charges	84		97	
		4,434		1,537
Excess of Income over Expenditure		5,130		7,359

**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2022**

		2022		2021
		£		£
<b>CURRENT ASSETS</b>				
CAF Bank Gold Account		100,729		100,346
CAF Bank Cash Account		15,654		3,715
Debtors – British Institute of Embalmers		9,099		16,291
		125,482		120,352
 <b>CURRENT LIABILITIES</b>				
Creditors		820		820
		820		820
 <b>TOTAL ASSET LESS LIABILITIES</b>		 124,662		 119,532
 <b>REPRESENTED BY ACCUMULATED FUND</b>				
As at 1st January 2022		119,532		112,173
Add: Excess of Income over Expenditure		5,130		7,359
As at 31st December 2022		124,662		119,532

These accounts have been prepared in accordance with the special provisions relating to small charities.

Signed on behalf of the Trustees

..... M P Liddle

Approved by the Trustees on:                      2023

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**

England & Wales - Charity number 1172109

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# Accounts

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**THE BRITISH INSITIUTE OF EMBALMERS  
CHARITABLE TRUST  
(Registered Charity Number 1172109)**

**INCOME & EXPENDITURE ACCOUNT  
AND BALANCE SHEET**

**FOR THE PERIOD ENDED  
31<sup>ST</sup> DECEMBER 2021**

**THE BRITISH INSITIUTE OF EMBALMERS CHARITABLE TRUST**  
**(Registered Charity Number 1172109)**

The Trustees present their report for the period ended 31st December 2021.

**REGISTRATION**

The charity was first registered with the charity commission on 16th March 2017 under charity number 1172109.

**AIMS & OBJECTS** – the aims and objects of the charity are:

- a To provide grants for the advancement of the art and science of embalming and for the erection of buildings to be devoted entirely to such purposes.
- b To make grants to persons wishing to study the same.
- c To subscribe to any local or other charity and to grant donations to any charitable purpose.

**TRUSTEES** – the trustees during the year were:

R Jennings, D Kaye, E Williams- Price, R Shipley, M P Liddle

**OVERALL FINANCIAL POSITION**

The annual accounts are attached, and the financial position is satisfactory.

**TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the accounts each year, in accordance with applicable United Kingdom law and accounting standards and which give a true and fair view of the state of affairs of the charity and of the income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts in accordance with the trust deed.

The Trustees are responsible for keeping proper accounting records which disclose the financial transactions and the assets and liabilities with reasonable accuracy. The trustees are responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:

..... M P Liddle

Approved by the Trustees on: 2022

**ACCOUNTANTS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF  
THE BRITISH INSTITUTE OF EMBALMERS CHARITIES TRUST**

**(Registered Charity Number 1172109)**

In accordance with your instructions, we have compiled these unaudited financial statements, for the year ended 31<sup>st</sup> December 2021, from the accounting records and information and explanations you have given to us.

This report is made solely to the Board of Trustees, as a body, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state in this 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 Board of Trustees, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking this compilation of financial statements.

You have acknowledged in your report your duty to ensure that the Trust has kept proper accounting records and to prepare financial statements that give a true and fair view. You consider that the charity is exempt from audit.

**Azets**

**2022**

**Accountants**

**1<sup>st</sup> Floor  
Copthall House  
1 New Road  
Stourbridge  
West Midlands  
DY8 1PH**

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**  
(Registered Charity Number 1172109)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

		2021		2020
	£	£	£	£
<b>INCOME:</b>				
Membership Contributions		7,811		8,480
Donations		1,075		450
Bank & Building Society Interest		<u>10</u>		<u>77</u>
		8,896		9,007
 <b>EXPENDITURE:</b>				
Accountancy Fee	440		420	
Trustees' Awards	1,000		-	
Hairdressing Course	-		1,349	
Trustees' Grants	-		-	
Bank Charges	97		60	
		<u>1,537</u>		<u>1,829</u>
Excess of Income over Expenditure		<u>7,359</u>		<u>7,178</u>

**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2021**

		2021		2020
		£		£
<b>CURRENT ASSETS</b>				
CAF Bank Gold Account		100,346		100,335
CAF Bank Cash Account		3,715		4,158
Debtors – British Institute of Embalmers		<u>16,291</u>		<u>8,480</u>
		120,352		112,973
 <b>CURRENT LIABILITIES</b>				
Uncashed Cheque		-		-
Creditors		<u>820</u>		<u>800</u>
		820		800
 <b>TOTAL ASSET LESS LIABILITIES</b>		 <u>119,532</u>		 <u>112,173</u>
 <b>REPRESENTED BY ACCUMULATED FUND</b>				
As at 1st January 2021		112,173		104,995
Add: Excess of Income over Expenditure		<u>7,359</u>		<u>7,178</u>
As at 31st December 2021		<u>119,532</u>		<u>112,173</u>

These accounts have been prepared in accordance with the special provisions relating to small charities.

Signed on behalf of the Trustees

..... M P Liddle

Approved by the Trustees on: 2022

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**

England & Wales - Charity number 1172109

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# Accounts

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**THE BRITISH INSITIUTE OF EMBALMERS  
CHARITABLE TRUST  
(Registered Charity Number 1172109)**

**INCOME & EXPENDITURE ACCOUNT  
AND BALANCE SHEET**

**FOR THE PERIOD ENDED  
31<sup>ST</sup> DECEMBER 2020**

**THE BRITISH INSITIUTE OF EMBALMERS CHARITABLE TRUST**  
**(Registered Charity Number 1172109)**

The Trustees present their report for the period ended 31st December 2020.

**REGISTRATION**

The charity was first registered with the charity commission on 16th March 2017 under charity number 1172109.

**AIMS & OBJECTS** – the aims and objects of the charity are:

- a To provide grants for the advancement of the art and science of embalming and for the erection of buildings to be devoted entirely to such purposes.
- b To make grants to persons wishing to study the same.
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**TRUSTEES** – the trustees during the year were:

R Jennings, D Kaye, E William- Price, R Shipley, M P Liddle

**OVERALL FINANCIAL POSITION**

The annual accounts are attached, and the financial position is satisfactory.

**TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the accounts each year, in accordance with applicable United Kingdom law and accounting standards and which give a true and fair view of the state of affairs of the charity and of the income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts in accordance with the trust deed.

The Trustees are responsible for keeping proper accounting records which disclose the financial transactions and the assets and liabilities with reasonable accuracy. The trustees are responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:

..... M P Liddle

Approved by the Trustees on: 15 March 2021

**ACCOUNTANTS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF  
THE BRITISH INSTITUTE OF EMBALMERS CHARITIES TRUST**

**(Registered Charity Number 1172109)**

In accordance with your instructions, we have compiled these unaudited financial statements, for the year ended 31<sup>st</sup> December 2020, from the accounting records and information and explanations you have given to us.

This report is made solely to the Board of Trustees, as a body, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state in this 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 Board of Trustees, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking this compilation of financial statements.

You have acknowledged in your report your duty to ensure that the Trust has kept proper accounting records and to prepare financial statements that give a true and fair view. You consider that the charity is exempt from audit.

**Azets**

**15 March 2021**

**Accountants**

**1<sup>st</sup> Floor  
Copthall House  
1 New Road  
Stourbridge  
West Midlands  
DY8 1PH**

**THE BRITISH INSTITUTE OF EMBALMERS CHARITABLE TRUST**  
(Registered Charity Number 1172109)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

	£	2020 £	£	2019 £
<b>INCOME:</b>				
Membership Contributions		8,480		8,230
Donations		450		650
Bank & Building Society Interest		<u>77</u>		<u>141</u>
		<u>9,007</u>		<u>9,021</u>
 <b>EXPENDITURE:</b>				
Accountancy Fee	420		420	
Trustees' Awards	-		1,000	
Hairdressing Course	1,349		1,067	
Trustees' Grants	-		750	
Bank Charges	60		60	
		<u>1,829</u>		<u>3,297</u>
Excess of Income over Expenditure		<u>7,178</u>		<u>5,724</u>

**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2020**

	£	2020 £	£	2019 £
<b>CURRENT ASSETS</b>				
CAF Bank Gold Account		100,335		97,028
CAF Bank Cash Account		4,158		1,604
Debtors – British Institute of Embalmers		<u>8,480</u>		<u>8,230</u>
		112,973		106,862
 <b>CURRENT LIABILITIES</b>				
Uncashed Cheque		-		1,067
Creditors		<u>800</u>		<u>800</u>
		800		1,867
<b>TOTAL ASSET LESS LIABILITIES</b>		<u>112,173</u>		<u>104,995</u>
 <b>REPRESENTED BY ACCUMULATED FUND</b>				
As at 1st January 2020		104,995		99,271
Add: Excess of Income over Expenditure		<u>7,178</u>		<u>5,724</u>
As at 31st December 2020		<u>112,173</u>		<u>104,995</u>

These accounts have been prepared in accordance with the special provisions relating to small charities.

Signed on behalf of the Trustees

..... M P Liddle

Approved by the Trustees on: 15 March 2021