

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

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

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

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

	2022		2021
	£		£
CURRENT ASSETS			
CAF Bank Gold Account	100,729		100,346
CAF Bank Cash Account	15,654		3,715
Debtors – British Institute of Embalmers	<u>9,099</u>		<u>16,291</u>
	125,482		120,352
CURRENT LIABILITIES			
Creditors	<u>820</u>		<u>820</u>
	820		820
TOTAL ASSET LESS LIABILITIES	<u>124,662</u>		<u>119,532</u>
REPRESENTED BY ACCUMULATED FUND			
As at 1st January 2022	119,532		112,173
Add: Excess of Income over Expenditure	<u>5,130</u>		<u>7,359</u>
As at 31st December 2022	<u>124,662</u>		<u>119,532</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: 2023