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02 The Federation of Burial and Cremation Authorities

Executive Committee

President

John Proffitt – Edinburgh Crematorium Ltd

Deputy President

Alan Jose - Westerleigh Group

Members of the Committee

Cllr Isabel Mattick

Cllr David Marren

Steve Gant

Mike Birkinshaw

Andy Warner

Cllr Ted Latham

Dave Clay

Ian Kearns

Joyce Springer-Amadedon

Bracknell Town Council

Cheshire East Council

Cremation and Memorial Group

Redditch and Bromsgrove Council

London Cremation Company

Margam Joint Crematorium Committee

Calderdale Council

Scottish Sub-Committee

Birmingham City Council

Secretary and Executive Officer

Brendan Day

Resurgam Editor and Training Manager

Kate Waller

Treasurer

Michael May

Message From John Proffitt President of the Federation of Burial and Cremation Authorities



On behalf of the National Executive Committee of the Federation of Burial and Cremation Authorities, it gives me great pleasure to present the Annual Report covering 2018/19, the Federation's 94th year.

In following my predecessor, Cllr Latham, I have carried on implementing the results of the review which commenced under his presidency. Working with the National Executive Committee and the Officers we have agreed upon a vision of the Federation as an organisation which is proactive, lobbies government

on behalf of its members, sets industry standards through its codes of practice and inspections seeks to support members in delivering those standards.

It is for that reason that the report is entitled 'Shaping the Future, Setting the Standard'. On behalf of the membership, the Federation is actively engaging with all like minded organisations to shape the future development of the burial and cremation sectors. Part of this process must be setting the highest possible standards for those we serve, the bereaved.

I am pleased that during my presidential year I have been able to visit new crematoria and cemeteries opened by members. These sites reflect many of our aspirations for high standards. In addition, being invited to attend events held by kindred organisations has given me the opportunity to discuss our services. It is clear to me that in our desire to deliver high standards, even though we are going through challenging financial times, we are a long way to achieving our goal.

In conclusion I just like to say how much I have enjoyed being your President during the past year and I look forward to working with you all in the future.

John Proffitt
President



04 Message from the National Executive Committee and Secretary and Executive Officer

In 2018, the National Executive Committee implemented a review of the organisation, part of which was an independent survey of the membership for their views on the future of the organisation. The results from that survey have been adopted by the National Executive Committee (NEC) to inform its strategic intent commencing in 2018 and to continue for the next 2 years.

The NEC has used the survey results to define the key objectives for the Secretary and Executive Officer to focus upon. The objectives being:

- a) Explore, as a matter of urgency, the development of a single conference.
- b) Commission a survey of Federation members.
- c) Create a CRM (Customer Relationship Management) of membership.
- d) Refresh website as part of a rebranding exercise.
- e) Improve communications with the membership.
- f) Prepare for the review of burial and cremation law.
- g) Develop a Crematorium Compliance Inspection Scheme.
- h) Seek accreditation for Federation Training.

Members of the NEC recognise that at the heart of the vision and objectives is the need to ensure that the Federation works closely with its membership to ensure the organisation reflects their needs and aspirations.

The members of the NEC have greatly valued the opportunity to serve the Federation in this capacity and remain committed to ensuring that the ideals of the service are maintained and the interests of member authorities are effectively and continually served.

John Proffitt
Chairman

Brendan Day
Secretary and Executive Officer



The year at a glance

June

The Federation delivered its annual conference, with its partner the cremation society, the Cremation and Burial Communication and Education Event (CBCE).

CBCE 2018 was held at the Hilton Gateshead 11th – 13th June and was extremely well attended by both delegates and exhibitors.

CBCE 2019 is to be held at the Ageas Hilton Southampton from the 1st – 4th July 2019.



July

Burial and Cremation Advisory Group

The Ministry of Justice led Burial and Cremation Advisory Group (BCAG) is made up of relevant industry representatives who provide advice and information to the government in England and Wales.

The advisory group meets on a twice-yearly basis to discuss and address issues arising within the sector. This group is extremely well supported and Federation involvement enables the voice of members to be heard on a range of issues including the electronic transmission of forms, the Children's

Funerals Fund, Law Commission Project on the disposal of the dead, the management of private cemeteries and the siting of new crematoria.

The productive relationship the Federation has with the Ministry of Justice also enables it to raise issues on behalf of members throughout the year, including the development of the Crematorium Compliance Inspection Scheme, questions concerning exhumations, legal questions relating to statutory forms and questions raised by Medical Referees.

August

British Register of Accredited Memorial Masons

The British Register of Accredited Memorial Masons (BRAMM) continues to promote a recognised uniform standard of workmanship and business practice for



memorial masonry businesses and fixers in the United Kingdom.

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Evidence of registration with the scheme provides Federation Members and consumers with the assurance that memorials will be fixed by properly licensed fixers in a safe and reliable fashion.

In 2019, the Management Board of BRAMM, including the Secretary of the FBCA, carried out a review of the accreditation process and have introduced several

changes including a revised test process and the need for masons to regularly update their skills.

During 2018/19 BRAMM have continued to hold regular exploratory discussions with the National Association of Memorial Masons (NAMM) concerning the development of a single register of qualified memorial fixers.

September



Cremation Society and ICCM host joint meetings

It has long been a desire of many Federation members that the organisation should seek to work more closely with kindred organisations, in particular the Institute of Cemetery and Crematorium Management (ICCM). During 2018/19 there has been an increase in joint working involving the ICCM, Cremation Society and

the Association of Private Cemeteries and Crematoria (APCC) resulting in joint meetings, including with the Funeral Furnishings Manufacturers Association (FFMA) and The Coffin, Casket and Shroud Association (CCSA), and joint responses to several issues including the enquiry by the Competition and Markets Authority.

FBCA AGM

The Annual General Meeting of the Federation was held on 27th September 2018 at the Lodge, Seafeld Cemetery, Edinburgh. The Annual Report of the Executive Committee and the Statement of Accounts for the year ended 31st December 2017 were considered, approved and adopted.

There were vacancies on the Executive Committee and the following members were elected:

Councillor Isabel Mattick Bracknell Forest Council and Bracknell Town Council
Councillor David Marren Cheshire East Council

October

SCOTTISH SUB-COMMITTEE

The Scottish Sub-Committee has continued to be very active with Ian Kearns the Chair of the Sub-Committee and the representative on the Federation's Executive Committee, Robin Nelson as the representative on the FBCA Technical Committee and with Lucille Furie as Secretary of the Scottish group. The Sub-Committee

normally meets twice a year and the Executive Committee wishes to thank the officers of the Scottish Sub-Committee for their hard work and the Committee is grateful to them for undertaking their respective responsibilities.



November

Crematorium Compliance Scheme Working Group

Members of the Crematorium Compliance Inspection Scheme working group met with representatives of the Ministry of Justice to discuss the development of the scheme. The meeting was extremely productive with

the MoJ representatives taking a keen interest in the proposals and agreeing to future meetings to follow progress.

December

The National Committee on Burial and Cremation

The Scottish equivalent of BCAG is the National Committee on Burial and Cremation which is also made up of industry representatives who provide advice and information to Scottish Government.

The National Committee continues to be focused on the implementation of the Burial and Cremation (Scotland) Act 2016 through the introduction of regulations. The passing of the Cremation (Scotland) Regulations 2019, brought in to law many of

the sections included in the Burial and Cremation (Scotland) Act 2016.

Particular areas of interest for the Federation has been the introduction of new statutory forms and registers, 11 in total, the setting out of a detailed chronological process for the disposal of ashes and the abolition of the prohibition to build crematoria within 200 yards of a dwelling and 50 yards of a highway, making the siting of crematoria an issue for local planning authorities.

January

New Federation Team

The FBCA is committed to continually improving its services for its members and heading into 2019, the Federation is receiving support from new team members, Annie and Meg of Hello My PA.

Hello My PA offers administrative and marketing support. Both Annie and Meg will be working alongside secretary, Brendan Day, in the Caerphilly office to develop and administer the FBCA's membership services as well as bringing the organisation up to date in a digital capacity.

Expect to see some exciting new developments over the year. You are able to contact Annie and Meg at admin@fbca.org.uk.



08 February

CAMEO

The not for profit company CAMEO created and operated jointly by the Federation and the Cremation Society continued through 2018/19 providing a valuable mercury abatement burden sharing scheme to the sector. In 2018, the last complete year of trading, 235 crematoria took part and £901,925 was paid to support crematoria protecting the environment through the abatement of mercury emissions.

The only available source of data on mercury abated cremations in the UK remains to be CAMEO who have

been pleased to share this information following a request from Defra and SEPA.

The CAMEO Board of Directors has seen some significant changes in 2018/19 following the retirement of Harvey Thomas OBE and Rick Powell, both of whom were involved in the creation and development of the scheme. We are pleased to welcome Hilary Grainger as the new representative of the Cremation Society and Michael Birkinshaw representing the Federation.



March

The Funeral Environment Group held its inaugural meeting at a Cremation Environmental Summit, which took place in Stourbridge and was attended by representatives of the Federation, Institute of Cemetery and Crematorium Management, Cremation Society, along with Funeral Directors' trade associations.

The aim of the Funeral Environment Group is to identify and promote, to the funeral industry and the public, solutions to the industry's most impactful environmental issues. In the first instance the group is focused on coffins in cremation. The rapid increase in cremations and the increased use of MDF/particleboard and chipboard has led to increasing emissions for the funeral industry.

April

Joint Seminar on The Impact of Burial and Cremation on the Environment

The four representative organisations for cemeteries and crematoria in the UK held their second one-day Joint Seminar for their members. Each organisation

sponsored one session, and introduced a paper relating to a key aspect of bereavement services, followed by a discussion based on the themes in the paper.

Cremation Inspection Seminar House of Lords

The Federation has been carrying out inspection visits for many years, seeking to visit 16 sites per annum, with a team consisting of the President, Secretary and Technical Officer.

The recent survey of Federation Members included questions on the current inspection/visit process. The result found that most members (83%) would like inspections to be carried out every five years. The need for inspecting crematoria is not only recognised by Federation Members, but also by government. In Scotland the post of Her Majesty's Inspector of Crematoria already exists, and inspections are carried out annually



In view of the above, the National Executive Council have committed to increasing the number of visits to 60 per year to ensure every crematorium is visited every 5 years. A consultation event was held at the House of Lords on the 21st March to consider the new inspection process.

The year in numbers

SUMMARY OF CREMATION STATISTICS

The Federation would like to put on record its thanks to the Cremation Society for producing the following

important statistics on behalf of the UK cremation sector.

	2014	2015	2016	2017	2018
Deaths					
England/Wales	504,678	532,802	525,048	533,253	541,627 *
Scotland	54,467	57,790	56,728	57,883	58,503 *
N Ireland	14,759	15,624	15,430	16,036	15,923 *
Total Deaths	573,904	606,216	597,206	607,172	616,053 *
Cremations					
England/Wales	390,494	421,150	417,619	425,851	437,628
Scotland	35,746	38,547	38,553	39,479	40,601
N Ireland	3,014	3,219	3,521	3,372	3,483
Total Cremations	429,254	462,916	459,693	468,702	481,712
Percentage of deaths					
England/Wales	77.37	79.04	79.54	79.86	80.80 *
Scotland	65.63	66.70	67.96	68.20	69.40 *
N Ireland	20.42	20.60	22.82	21.03	21.87 *
UK Total	74.80	76.36	76.97	77.19	78.19 *

*Provisional figures at 7th June 2019

Total figures for the years 2014 to 2018 supplied by the Office for National Statistics with provisional figures for the year 2018 calculated on the basis of information available on the 7th June 2019.

The figures relating to the number of deaths are Crown Copyright and have been kindly supplied with the assistance of the Office for National Statistics, the Office of the General Register of Scotland and the Northern Ireland Statistics and Research Agency.

In addition to the above statistics, respondents reported carrying out 8,436 separate cremations of pre 24-week fetal remains in the year 2018 and 2,808 shared fetal cremations involving 47,898 fetal remains.



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Disposition of cremated remains

The figures received with respect of the disposition of cremated remains are as follows:

	2017	2018
Strewn in crematoria grounds	16.94%	15.99%
Interred in crematoria grounds	5.01%	4.66%
Placed above ground at crematoria	0.25%	0.28%
Removed from crematoria	76.76%	77.78%
No collectable cremated remains obtained	0.01%	0.01%
Retained pending instructions	1.03%	1.28%
	100%	100%

The data indicates a continued trend away from scattering or interring cremated remains at the crematorium, with clear growth in removing cremated

remains from the crematorium for disposal elsewhere and slight increase in above ground interring at the crematorium.

Membership

The overall number of Members in the Federation has continued to grow during the last year. A further 8 Cremation and Burial Authorities have satisfied the

criteria for joining the Federation. Regrettably during the same period one authority has chosen to leave, who we hope will return soon.

	2017	2018
Crematoria in full membership	236	245
Overseas members	2	2
Burial Authorities	30	29
Associate members	2	2
Affiliate members	11	9
	281	287

Training

	2017	2018
Training and Examination Scheme for Cremator Technicians (TEST)	122	107
Refresher training	2	0
Cemetery Training	99	75

An important part of the role of the Federation is the high standard of training which it provides for its members.

The Federation's scheme for the Training of Cemetery

staff reflects the Federation's role in representing the interests of burial authorities throughout the United Kingdom. A key feature of the scheme is its delivery within the trainees' actual working environment by fully qualified and experienced instructors.

FINANCIAL REPORT

The Independent Auditors Report completed by MHA MacIntyre Hudson (Statutory Auditor) confirms that the Federation remains in a healthy position. Income exceeded expenditure producing a surplus after taxation of £4,052, a reduction on the 2017 and

2016 surpluses of £20,762 and £25,814. The National Executive Committee agreed to maintain a watching brief on the situation in 2019 to ensure that the organisation continues to produce a modest surplus in order to fund its initiatives.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES

OPINION ON FINANCIAL STATEMENTS

We have audited the financial statements of The Federation of Burial and Cremation Authorities for the year ended 31st December 2018 which comprise the Balance Sheet, the Income and Expenditure Account and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 Federation's affairs as at 31st December 2018 and of its income and expenditure for the year then ended and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

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 Federation 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.

CONCLUSION RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISA's(UK) require us to report to you where the executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate or the Executive Committee has not

disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Federation's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE

The Executive Committee is 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 it determines 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 Executive Committee is responsible for assessing the Federation'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 Executive Committee either intends to liquidate the Federation or to cease operations, or has 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 it 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. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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USE OF OUR REPORT

This report is made solely to the Federation's members, as a body, in accordance with the rules of the Federation. Our audit work has been undertaken so that we might state to the Federation'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 Federation and the Federation's members as a body, for our audit work, or for the opinions we have formed.

New Bridge Street House, 30-34 New Bridge Street,
LONDON EC4V 6BJ

MHA MacIntyre Hudson
John Coverdale, BSc FCA
Senior Statutory Auditor for and on behalf of MHA
MacIntyre Hudson (Statutory Auditor)

5th June 2019

THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES

BALANCE SHEET at 31st DECEMBER 2018

	2018	2017
	£	£
FIXED ASSETS (Note 2)	396	1,128
CURRENT ASSETS		
Debtors	23,674	20,166
Cash at bank	297,295	303,666
	<u>320,969</u>	<u>323,832</u>
LESS: CURRENT LIABILITIES		
Creditors	50,352	57,999
	<u>270,617</u>	<u>265,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>£ 271,013</u>	<u>£ 266,961</u>
	=====	=====
ACCUMULATED FUND		
Balance brought forward	266,961	246,199
Add: Surplus for the year after taxation	4,052	20,762
	<u>£ 271,013</u>	<u>£ 266,961</u>
	=====	=====

Approved by the Executive Committee on 23rd May 2019 and signed on its behalf

J E Proffitt, President

B J Day, Secretary & Executive Officer

THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES
INCOME AND EXPENDITURE ACCOUNT
For the year ended 31st DECEMBER 2018

	2018	2017
	£	£
INCOME		
Membership subscriptions	139,464	140,908
Other income	63,746	66,466
	<hr/>	<hr/>
	203,210	207,374
EXPENSES:		
Administration	107,652	113,445
Printing, stationery, postage and telephone	5,543	7,044
Website costs	8,915	912
Insurance	3,255	3,551
General expenses	1,872	3,483
Travel and committee expenses	12,758	14,414
Crematoria inspections	5,961	1,181
Journal expenses	38,120	38,874
Membership survey	11,400	-
Audit fee	2,600	1,925
Depreciation of equipment	665	605
	<hr/>	<hr/>
	198,741	185,434
SURPLUS FOR THE YEAR	4,469	21,940
Corporation tax (Note 3)	417	1,178
	<hr/>	<hr/>
SURPLUS AFTER TAXATION	£ 4,052	£ 20,762
	=====	=====



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THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES

NOTES TO THE ACCOUNTS

For the year ended 31st DECEMBER 2018

1. ACCOUNTING POLICIES

Basis of accounting: The accounts have been prepared in accordance with the historical cost convention and applicable accounting standards.

Depreciation: Depreciation has been provided on Equipment at the rate of 20% per annum in order to write off the cost over a period of five years. The

Presidential Regalia has been written down to a nominal value in previous years.

Subscriptions: Subscriptions taken to the credit of the Income and Expenditure Account comprise amounts due in respect of the year under review and are stated net of value added tax.

2. FIXED ASSETS

COST

At 1st January 2018

Disposals in the year

At 31st December 2018

DEPRECIATION

At 1st January 2018

Charge for the year

Eliminated on disposals

At 31st December 2018

NET BOOK VALUE

At 1st January 2018

At 31st December 2018

Total	Equipt	Regalia
5,576	5,465	111
(1,407)	(1,407)	-
-----	-----	-----
£4,169	£4,058	£111
=====	=====	=====
4,448	4,338	110
665	665	-
(1,340)	(1,340)	-
-----	-----	-----
£3,773	£3,663	£110
=====	=====	=====
£ 1,128	£ 1,127	£ 1
=====	=====	=====
£396	£395	£ 1
=====	=====	=====

3. TAXATION

UK Corporation Tax

2018	2017
£417	£1,178
=====	=====



Acknowledgements

As Jack Welch of General Electric said, *'No company, small or large, can win over the long run without energized employees who believe in the mission and understand how to achieve it'*. The Federation is no exception and the NEC should like to publicly thank and acknowledge the hard work and dedication shown by our team.

Secretary

Brendan Day

Resurgam Editor and Training Manager

Kate Waller

Admin Team

Annie Browne

Megan Ingram-Jones

Treasurer

Michael May

Technical Officers

Alan Jose

George Bell

Gordon Hull

Ian Rudkin

John Proffitt

Michael Day

Paul Rayson

Sally Curtis

Stuart Connelly

Tony Davidson

Examiners

Angus Beacom

George Bell

David Clay

Danny Corr

Tony Davidson

Paul Rayson

Ian Rudkin

Adrian Waldie

Training Crematorium Managers

Ian Kearns – Inverclyde

Danny Maxwell – South Lanarkshire

Interim Inspectors

Michael Day

Gordon Hull



FBCA
Federation of Burial
& Cremation Authorities

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