

**Crematoria Abatement of Mercury  
Emissions Organisation Ltd**

**Report of the Directors  
for the Year Ended 31 December 2015**

The directors present their report with the financial statements of the company for the year ended 31 December 2015.

**REVIEW OF BUSINESS**

The Federation of Burial and Cremation Authorities (FBCA) and The Cremation Society of Great Britain (CSGB) created a not-for-profit Company, limited by guarantee, to deliver a national burden-sharing scheme, acceptable to DEFRA. The primary initial objective was to facilitate the reduction of mercury emissions by at least 50 per cent, and thereafter to continue the downward trend. It is the intent of CAMEO therefore, gradually to work itself out of business.

The company, Crematoria Abatement of Mercury Emissions Organisation (CAMEO) Ltd, was incorporated on 22nd October 2012. The company was formed with a Board of Directors and Members representing the two sponsoring organisations. In 2013 and early 2014, Brendan Day served as both a Director and the Manager with Megan Williams being appointed as Administrator, however, during 2014, Brendan Day retired from the management of CAMEO, while remaining as a Director, and Megan Williams was appointed to administer the scheme.

The Directors appointed HSKS Greenhalgh, Chartered Accountants and Business Advisers, to provide financial advice and prepare the annual accounts.

CAMEO undertook a Pilot Trading Programme in 2013 which indicated that there would be sufficient mercury-abated cremations to meet the expected demand from non-abated Crematoria. The Pilot Programme also identified four primary areas of difficulty: returns took longer than expected; the accuracy of returns was sometimes poor; payments took longer than hoped for to recover and the financial administration was more complex than anticipated. These four areas of difficulty have unfortunately continued, but learning from the Pilot Scheme and its first full year of trading, CAMEO has been able to deliver a successful second year of trading.

In 2014, two hundred and eighteen Crematoria out of a total of two hundred and seventy three in the United Kingdom took part in the Scheme. The company received approximately £1.2 million from cremation authorities contributing to the burden sharing scheme, which was then distributed pro rata to Crematoria with tradable mercury abated cremations for sale (TMACS). The directors expect these numbers and amounts to reduce steadily over a period of time as more abatement plants are installed.

In its second year of operation, CAMEO trading has shown a natural decrease in the value of a Tradable Mercury Abated Cremation (tmac). This is due to the increased number of cremation authorities installing abatement equipment and as a result, fewer cremation authorities contributing to the burden sharing part of the scheme. In addition, CAMEO reviewed the administrative charge in order to mitigate the deficit from the previous trading year.

CAMEO is confident that it successfully delivered a fair and balanced programme and the Directors were pleased to issue certificates of compliance recognised by DEFRA, Local Authority Regulators and SEPA.

CAMEO supplies DEFRA with details of Crematoria who have traded within the CAMEO scheme and those who have chosen not to do so, or for which no information has been obtained.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 January 2015 to the date of this report.

B J Day  
H Thomas CBE  
R J Powell

H Thomas will retire at the forthcoming Annual General Meeting and, being eligible, will offer himself for re-election.

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

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R J Powell – Chairman of the Board of Directors

Date: .....