

**NOTICE OF A MEETING****KAUAE CEMETERY TRUST BOARD**

ADMINISTERING KAUAE LAWN CEMETERY, MAIN ROAD, NGONGOTAHA

AGENDA

Date: 2 September 2020**Time: 10am****Venue: Committee Room 1**

MEMBERSHIP

Chairperson

Mayor Chadwick

Members

Cr Dave Donaldson

Cr Trevor Maxwell

Cr Mercia Yates

Mr Leo Rika

Mr Monty Morrison

Mr Kingi Biddle

Mr Mihaere Kirby

Secretary

Mr Rob Pitkethley

Quorum

5

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1 Opening karakia - Karakia whakapuaki

2 Apologies - Ngā whakapaaha

The Chairperson invites notice from members of:

1. Leave of absence for future meetings of the Rotorua Lakes Council; or
2. Apologies, including apologies for lateness and early departure from the meeting, where leave of absence has not previously been granted.

3 Confirmation of Minutes – Te whakaū i ngā meneti

3.1 Kauae Cemetery/ Urupa Trust Board meeting minutes 17 September 2019

25-01-040\08
RDC-956170

**MINUTES OF KAUAE CEMETERY TRUST BOARD MEETING
HELD ON TUESDAY 17 SEPTEMBER 2019 AT 10AM
COMMITTEE ROOM 1, ROTORUA LAKES COUNCIL**

TRUSTEES PRESENT:	Mayor Steve Chadwick(Chair) Cr Dave Donaldson; Cr Trevor Maxwell; Mr Leo Rika; Mr Kingi Biddle; Mr Monty Morrison
APOLOGISES:	Cr Sturt , Mr Mihaere Kirby; Malcolm Smith, Brent Smith, Ben Manley, Aneta Morgan
IN ATTENDANCE:	Maria Palmer, Absolute Accounting
OFFCERS PRESENT:	Rob Pitkethley, Sports, Recreation & Environment Manager; Gina Rangi, Kaiwhakahaere Maori; Richard Dahlenburg, Contractor Advisor; Isabel Brell, Governance Support Advisor

Mayor Chadwick and welcomed everyone present. Monty Morrison opened the meeting with a Karakia.

1. APOLOGIES

Resolved:

That the apologies from Cr Sturt, Mr Mihaere Kirby and Mr Malcolm Smith, Mr Brent Smith, Mr Ben Manley, and be accepted.

Cr Sturt contribution to the Committee were noted.

Cr Maxwell/Cr Donaldson
CARRIED

2. MINUTES OF THE MEETING HELD 24 APRIL 2019

That the minutes of the meeting held be accepted as a true and correct record with the following amendment – Cr Donaldson to be deleted from the Trustees present as he was absent.

Cr Donaldson/Mr Morrison
CARRIED

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3. ANNUAL FINANCIAL ACCOUNTS & ADMINISTRATIVE TASKS**Resolved:**

That the report “Annual Financial Accounts & Administrative Tasks” be received.

Cr Donaldson/Mayor Chadwick
CARRIED

4. KAUAU URUPA/CEMETERY OPERATIONS REPORT FOR THE TWELVE MONTHS ENDING 30 JUNE 2019**Resolved:**

That Kauae Urupa/Cemetery Operations Report for the twelve months ending 30 June 2019 be received.

Mr Morrison/Cr Donaldson
CARRIED

Rob Pitkethley overviewed the report and the following comments made:

- The new bins provide ample space to dispose of green waste.
- Tamariki/ pepe death managed by placement under whanau headstones.
- Propose a tū momo kōhanga or “nest” for pepe or tamariki without whanau to be placed.
- The entrance to create a sense of arrival at another space, of wairua.
- Hui-o- Iwi to discuss capacity. The grass roadways considered for berms.
- Ngati Whakaue trustees to ask iwi who do not have an established berm, to make a formal request in writing.
- Approach Ngati Whakaue Tribal Lands to open conversations regarding the availability of land.

5. KAUAU URUPA/CEMETERY TRUST – FINANCIAL STATEMENTS FOR Y.E. 30 JUNE 2019**Resolved:**

That Kauae Urupa/Cemetery Trust Board’s Financial Statements for Y.E 30 June 2019 be received and adopted.

Mr Biddle/Cr Donaldson
CARRIED

6. GENERAL BUSINESS**Kiwi Coffin Club open day.**

Mayor Chadwick advised she had attended the open and said the bespoke coffin club offers an alternative service for Rotorua whanau. The club is based 5 Ti Street.

7. Mr Biddle closed the meeting with a Karakia

The meeting closed at 10.55am



Annual Report

Kauae Cemetery Trust Board
For the year ended 30 June 2019

Prepared by Absolute Accounting Solutions Limited



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Compilation Report

Kauae Cemetery Trust Board For the year ended 30 June 2019

Compilation Report to the Directors of Kauae Cemetery Trust Board.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Kauae Cemetery Trust Board for the year ended 30 June 2019.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Kauae Cemetery Trust Board other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

Absolute Accounting Solutions Limited
P.O. Box 610
Rotorua 3040
Bay of Plenty

Dated: 09 September 2019



Entity Information

Kauae Cemetery Trust Board For the year ended 30 June 2019

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Kauae Cemetery Trust Board

Entity Type and Legal Basis

Kauae Cemetery Trust Board is engaged in the business of a Cemetery.

Registration Number

CC24104

Entity's Purpose or Mission

Provision of a cemetery in the Rotorua District in partnership with Ngati Whakaue

Entity Structure

The Trust is governed by representatives of Ngati Whakaue and Rotorua Lakes Council.

Main Sources of Entity's Cash and Resources

The Trust relies on grants from Rotorua Lakes Council and fees from Burials to cover both incidental and operating costs.

Physical Address

1061 Haupapa Street

Rotorua 3010

Postal Address

PO Box 610

Rotorua 3040



Approval of Financial Report

Kauae Cemetery Trust Board For the year ended 30 June 2019

The Trustee are pleased to present the approved financial report including the historical financial statements of Kauae Cemetery Trust Board for year ended 30 June 2019.

APPROVED

Trustee

Date

Trustee

Date



Statement of Service Performance

Kauae Cemetery Trust Board For the year ended 30 June 2019

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

Provision and maintenance of a cemetery in Rotorua District.

	2019	2018
Description and Quantification of the Entity's Outputs		
Cemetery Maintenance	139,879	130,131
Other Costs	1,532	1,587

In the last twelve months there have been as total of 100 burials. 41 burials were in the Ngati Whakaue Urupa, 4 in the Tuhoë allocated plots, and the remaining 55 in the Public Section. Of the 41 Ngati Whakaue burials, 27 required the use of new Ngati Whakaue plots while the rest were interred with previously buried family members. In the public area the burials comprised of 38 new burials and 17 re-opens.

The table below of burials over the last four years shows the total number of burials for each year listed.

	2016	2017	2018	2019
General Area	60	66	62	59
Ngati Whakaue	33	31	35	41
Total	93	97	97	100



Statement of Financial Performance

Kauae Cemetery Trust Board For the year ended 30 June 2019

'How was it funded?' and 'What did it cost?'

	NOTES	2019	2018
Revenue			
Donations, fundraising and other similar revenue	1	62,807	62,807
Revenue from providing goods or services	1	170,471	165,873
Interest, dividends and other investment revenue	1	6,871	6,741
Total Revenue		240,150	235,421
Expenses			
Costs related to providing goods or service	2	141,411	131,718
Total Expenses		141,411	131,718
Surplus/(Deficit) for the Year		98,739	103,702

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



Statement of Financial Position

Kauae Cemetery Trust Board As at 30 June 2019

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Bank accounts and cash	3	16,140	16,124
Debtors and prepayments	3	542,313	447,549
Other Current Assets	3	3,485	3,413
Total Current Assets		561,939	467,087
Non-Current Assets			
Property, Plant and Equipment	5	717,000	696,042
Investments	3	212,786	206,003
Total Non-Current Assets		929,786	902,045
Total Assets		1,491,725	1,369,132
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	14,313	11,417
Total Current Liabilities		14,313	11,417
Total Liabilities		14,313	11,417
Total Assets less Total Liabilities (Net Assets)		1,477,412	1,357,715
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,477,412	1,357,715
Total Accumulated Funds		1,477,412	1,357,715

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



Statement of Cash Flows

Kauae Cemetery Trust Board For the year ended 30 June 2019

'How the entity has received and used cash'

	2019	2018
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	62,807	2,807
Interest, dividends and other investment receipts	16	17
Cash receipts from other operating activities	78,604	128,724
Payments to suppliers and employees	(141,411)	(131,531)
Total Cash Flows from Operating Activities	16	17
Cash Flows from Investing and Financing Activities		
Repayment received on loans made to other parties	(14,108)	5,203
Cash Flows from Other Investing and Financing Activities	14,108	(5,203)
Total Cash Flows from Investing and Financing Activities	-	-
Net Increase/ (Decrease) in Cash	16	17
Cash Balances		
Cash and cash equivalents at beginning of period	16,124	16,108
Cash and cash equivalents at end of period	16,140	16,124
Net change in cash for period	16	17

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



Depreciation Schedule

Kauae Cemetery Trust Board For the year ended 30 June 2019

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Land & Buildings							
Asset Revaluation - 2019	30 Jun 2019	20,958	-	20,958	-	-	20,958
Buildings	30 Jun 2015	51,042	51,042	-	-	-	51,042
Buildings	1 Apr 2010	85,000	41,438	-	-	-	41,438
Buildings revaluation to rating revaluation 30 June 2012	1 Jun 2011	90,795	90,795	-	-	-	90,795
Improvements	1 Apr 2010	8,448	7,767	-	-	-	7,767
Land	1 Apr 2010	113,250	113,250	-	-	-	113,250
Land revaluation to rating valuation to 30 June 2012	1 Jun 2011	391,750	391,750	-	-	-	391,750
Total Land & Buildings		761,243	696,042	20,958	-	-	717,000
Total		761,243	696,042	20,958	-	-	717,000



Statement of Accounting Policies

Kauae Cemetery Trust Board For the year ended 30 June 2019

'How did we do our accounting?'

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax

The entity is not registered for GST. However, the accounts have been prepared on a GST exclusive basis because Rotorua Lakes Council returns GST for the Trust on an agency basis.

Income Tax

Kauae Cemetery Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



Notes to the Performance Report

Kauae Cemetery Trust Board For the year ended 30 June 2019

	2019	2018
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received RLC	60,000	60,000
Veteran Affairs NZ Ltd	2,807	2,807
Total Donations, fundraising and other similar revenue	62,807	62,807
Revenue from providing goods or services		
Bad Debts Recovery	254	2,501
Burials	170,218	163,372
Total Revenue from providing goods or services	170,471	165,873
Interest, dividends and other investment revenue		
Interest Received	6,871	6,741
Total Interest, dividends and other investment revenue	6,871	6,741
	2019	2018
2. Analysis of Expenses		
Costs related to providing goods or services		
Bad Debts	-	954
Doubtful Debts Provision	-	(767)
Ground Maintenance	139,879	130,131
Insurance	423	367
Light Power & Heating	1,028	915
Premises Costs	81	119
Total Costs related to providing goods or services	141,411	131,718
	2019	2018
3. Analysis of Assets		
Bank accounts and cash		
Westpac Cheque Account	16,140	16,124
Total Bank accounts and cash	16,140	16,124
Debtors and prepayments		
Accounts Receivable	5,408	16,620
Accounts Receivable Less Provision for Impairment of Receivables	(4,724)	(4,724)
Monies Held in RLC Current Account	541,630	435,654
Total Debtors and prepayments	542,313	447,549
Other current assets		
Accrued Interest	3,164	3,092
RWT Paid	321	321
Total Other current assets	3,485	3,413

Notes to the Performance Report

**Investments**

Westpac Term Deposit	212,786	206,003
Total Investments	212,786	206,003

	2019	2018
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4. Analysis of Liabilities**Creditors and accrued expenses**

Accounts Payable	14,313	11,417
Total Creditors and accrued expenses	14,313	11,417

	2019	2018
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5. Property, Plant and Equipment**Other Fixed Assets**

Owned fixed assets	717,000	696,042
Total Other Fixed Assets	717,000	696,042

Total Property, Plant and Equipment	717,000	696,042
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	2019	2018
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6. Accumulated Funds**Accumulated Funds**

Opening Balance	1,357,715	1,254,013
Accumulated surpluses or (deficits)	98,739	103,702
Asset Revaluation Reserve	20,958	-
Total Accumulated Funds	1,477,412	1,357,715

Total Accumulated Funds	1,477,412	1,357,715
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7. Commitments

There are no commitments as at 30 June 2019 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2019 (Last year - nil).

9. Related Parties

InfraCore (previously Rotorua Contracting) is a Council Controlled Organisation owned by Rotorua Lakes Council, and provides day to day operational maintenance services for the Trust. The total cost of Rotorua Contracting services provided was \$139,879 (2018 \$130,131). \$14,313 was outstanding at year end (2018 \$11,417).

Rotorua Lakes Council acts as an agent for the Trust collecting fees and returning the GST on income and expenditure for the trust.

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

Notes to the Performance Report



11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

4 Staff Reports – Pūrongo Kaimahi

25-01-040\08

ROTORUA LAKES COUNCIL

Mayor
Members
KAUAE CEMETERY TRUST BOARD

4.1 Kauae Cemetery/Urupa - Natural Burial Site Proposal

Report prepared by: Richard Dahlenburg – Open Spaces Contract Advisor

Report approved by: Rob Pitkethley – Secretary Kauae Cemetery Trust

1. TE PŪTAKE PURPOSE

The purpose of this report is to inform the Kauae Cemetery Trust of the proposal to establish a natural burial site within the Kauae Cemetery/Urupa.

2. HE TŪTOHUNGA RECOMMENDATION

That the Kauae Cemetery Trust Board consider the request for a natural burial site and that staff investigate in more detail to provide a plan for implementing natural burials.

3. TE TĀHUHU BACKGROUND

There have been an increasing number of approaches by members of the public over the last few years for Council to provide a place where natural burials can occur. The last approach was from Sarah Dewes who is an advocate for the natural burial approach and will present to the Trust on the subject at this meeting. Natural burials are becoming increasingly common nationally with certified natural burial cemeteries in Auckland, Wellington and seven provincial cities and uncertified cemeteries in another seven locations.

Natural burials involve internment using no chemical or artificial substances in order to have a minimal negative impact on the environment. The body is not embalmed and treated with chemical preservatives such as formaldehyde and the grave is dug at less than half the depth of a conventional grave. Compost is used to backfill the grave to aid the quick decomposition of the body. A shroud or other biodegradable cover is used to wrap the body instead of traditional burial in a wooden casket.

Typically a native tree is planted at the head of the grave and after 12 months other trees are planted over the grave so in time the cemetery becomes an attractive area of native bush. No concrete berms are required and only an untreated wooden cross is permitted as a grave marker until this also rots

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away. Should a site be established at Kauae then fencing will be required around the proposed site to keep out stock but little else needs doing apart from occasional mowing to keep grass at a reasonable height.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

A proposed site at Kauae has been identified for consideration (see appendix 1) as it has easy access for funeral directors and mourners and is not currently being used for burial operations. In addition, according to the recent ground penetrating radar survey, the area has little surface rock that would make grave digging difficult (see appendix 2 & 3 grid E). The site would require fencing part of the current grazing area off from stock access with a 25m x 25m post and wire farm stile fence and repositioning a stock water trough to outside the burial area. Funeral directors and the council sexton would require training in how to perform natural burials. This process would result in Natural Burials NZ (a not for profit organisation) certifying the cemetery for natural burials. We would also work with the Medical Officer of Health prior to establishment to understand if there are regulatory requirements to be met.

Although it is not known how many natural burials would occur each year it is thought initially the number may be around 5. At that rate of burial the proposed site could last somewhere between 5 – 10 years before needing to be extended.

If the Trust considers this is a good service to be pursuing then staff can undertake the necessary steps to develop a more comprehensive implementation and operational plan for final approval.

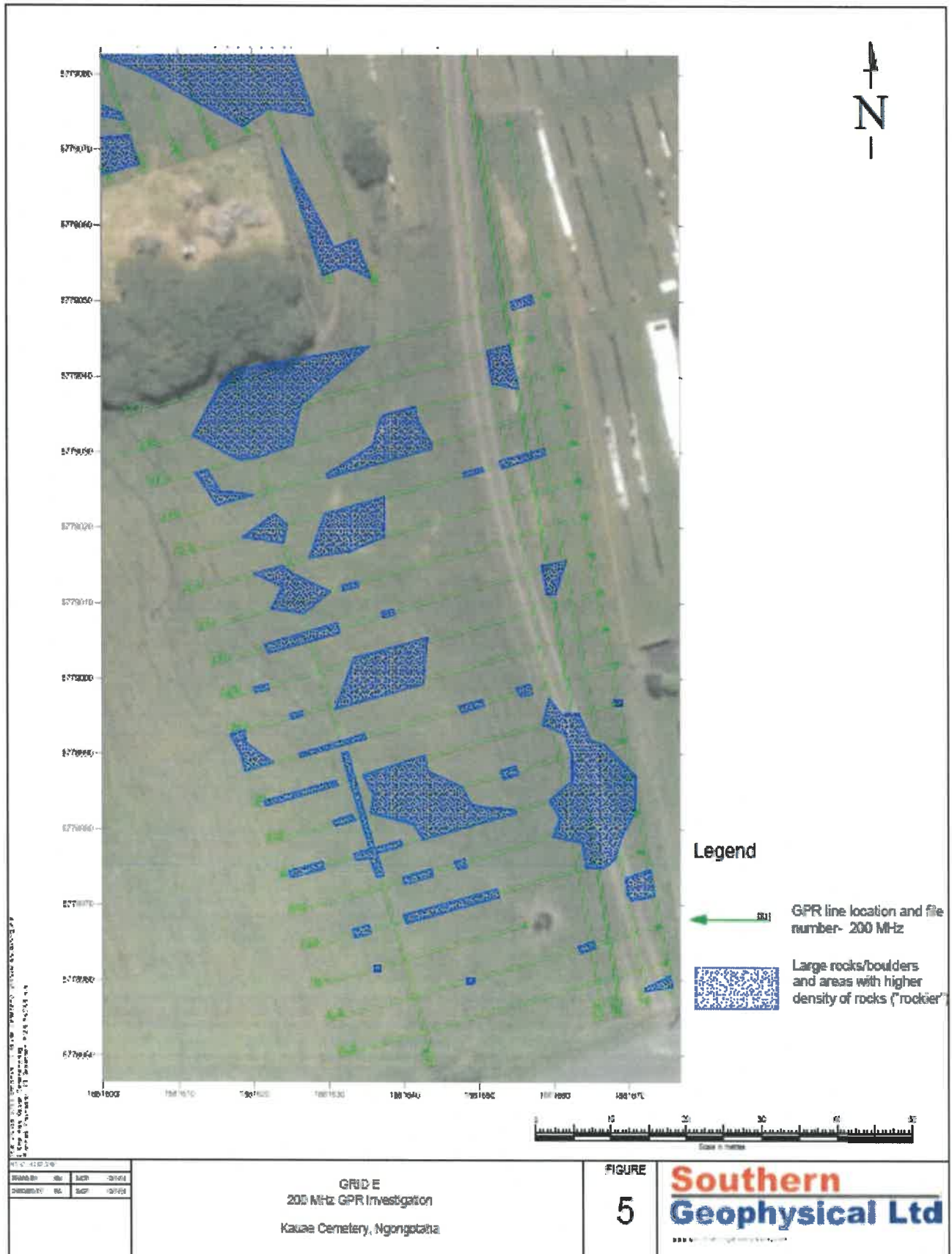
Appendix1 – Proposed Natural Burial Site



Appendix 2. GPR Grids surveyed



Appendix 3. Grid E Detail



25-01-040\08

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ROTORUA LAKES COUNCIL

Mayor
Members
KAUAE CEMETERY TRUST BOARD

4.2 Kauae Urupa/Cemetery operations report for the 12 months ending 30 June 2020

Report prepared by: Rob Pitkethley – Secretary, Kauae Cemetery Trust

**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to present the Kauae Urupa/Cemetery Trust of the operations and burials that have occurred at the Kauae Urupa/Cemetery over the 2019-2020 Operational year. It also includes information on some administrative changes that the Trust needs to be aware of.

**2. HE TŪTOHUNGA
RECOMMENDATION**

That Kauae Urupa/Cemetery Operations Report for the twelve months ending 30 June 2020 be received.

**3. TE TĀHUHU
BACKGROUND**

Due to the Covid19 related postponement of the April 2020 Kauae Cemetery Trust Meeting, this report now present the full financial year's operations for the 2019-2020 year. Day to day operations at the Kauae Urupa/Cemetery over this 12 month period were based around burials and ash interments, regular maintenance and the completion of some capital works to create more burial areas. The Financial Statements for the 2019 – 2020 Financial year are still be prepared and will be presented at the next meeting.

3.1 Burials

In twelve months from 1 July 2019 to 30 June 2020 there have been a total of 104 burials. 33 burials were in the Ngati Whakaue Urupa, 3 in the Tūhoe allocated plots, and the remaining 68 burials were in the Public Section. Of the 33 Ngati Whakaue burials, 21 required the use of new Ngati Whakaue plots while the rest were interred with previously buried family members. In the public area there were 36 new burials and 32 of these were in existing plots with interments with previously buried family members. The annual number of burials undertaken over the last six years is tabulated below.

Burials	2015	2016	2017	2018	2019	2020
General Area	59	60	66	62	59	68
Ngati Whakaue	14	33	31	35	41	33
Total Burials	73	93	97	97	100	104
Total Ash Interments	14	15	24	35	17	26

In addition to the burials above there were 26 ash interments carried out during the year. Of these approximately 50% are interred within existing family burial plots and the rest are interred in the niche wall or the garden in the Garden of Remembrance area.

3.2 Maintenance

Grounds and Urupa/Cemetery maintenance at Kauae have continued throughout the year with the service provided by the Council's CCO maintenance contractor, Infracore. This work involves grave digging and reinstatements, topping up of graves and resowing grass, maintenance of lawns, edging, gardens, trees and structures, removal of dead flowers, litter and debris and other grounds maintenance as required.

Last year the Council's Open Spaces team and Infracore worked through the contract specifications for Kauae and these have now been finalised. Infracore is now delivering their maintenance to an agreed set of standards and specifications and this is able to be monitored and audited by both Council and Infracore's newly created QA Advisor role to make sure standards are being met. The specifications for the quality of the maintenance at Kauae is the same as the quality for the Rotorua Cemetery in Sala St.

Our Open Spaces Contract Advisor has carried out a number of audits of contractor performance against the new specifications. Two separate audits were completed at Kauae during July 2019 and August 2020. The 23 July 2019 audit scored the quality of work at 86% with jobs such as litter removal and better edging required to improve overall scoring. The 17 August 2020 audit scored the quality of work at 95% with the few minor problem areas being weeds, edge spraying and cobblestone path repairs being required. Overall the Council's Contract Advisor has noticed an increase in the quality of the maintenance over the past year and attributes this to a clearer understanding by all parties of the work and standards required and improved care being put into the work by Infracore's cemetery teams. The recent audits have also supported an improvement in the maintenance in the Cemetery as the scoring has been better than the audits from last year.

3.3 Capital Improvement Works carried out

The Kauae Urupa/Cemetery Development Plan supported by the Trust in 2015 and modified in 2017, has continued to be delivered over the 2018-2028 LTP with ongoing capital works to meet requirements for the Urupa/Cemetery. During the 2019-2020 year three new concrete berms in the public Cemetery section (Block 23) and 1 new concrete berm in the Ngati Whakaue Urupa area (Block 5) were constructed. The location of these berms are shown below. The budgets allocated for the Development Plan identified improvements was provided for the 2016-2019 period and in the 2019-2020 year we have a very limited budget for further works. To continue the Development Plan items will require funding allocations for the 2021-2031 LTP and this is discussed in a following item.



3.4 Burial Fee Increases

The Council will be increasing its fees from 1st October 2020 for the four Council owned cemeteries. This is the first increase since 2015 and is required to fully cover the costs of the operation of the cemetery. The current charges from Council's maintenance contractor are now more than the fees that Council charges for the provision of the service.

It is proposed that the same fees are charged at Kauae Urupa/Cemetery as the other Council owned cemeteries within the district. The fee increase from the 2015 fees is 5.1%, or about 1% for each of the past five years. This represents an overall CPI based increase over the five year period. The table below identifies the 2015 fees and the proposed 2020 fees for cemetery services.

CEMETERY AND CREMATORIUM FEES	Previous Fees GST Inclusive (1 September 2015)	New Fees GST Inclusive (1 October 2020)
Burials	Rate	Rate
Purchase of Plot - Adult	2,025.00	2,128.28
Purchase of Plot - Children (in area set aside)	1,760.00	1,849.76
Purchase of Plot - Stillborn Memorial Wall	275.00	289.03
Burial Fees - Adults 13 years and over	520.00	546.52
Burial Fees - Children 12 years and under	315.00	331.07
Burial Fees - Stillborn Area	315.00	331.07
Burial Fees - Plot Maintenance	555.00	583.31
Burials after hours & public holidays in addition to standard fees	210.00	220.71
Fee to erect Headstone (Memorial Permit Fee)	Incorporated in purchase fees	Incorporated in purchase fees
Fee to re-open Plot (in addition to Burial Fees)	120.00	126.12
Fee for Disinterment	3,920.00	4,119.92
Fee for Re-internment (in addition to Burial Fees)	215.00	225.97
Registration of plots Ngāti Whakae (Kauae only)	85.00	89.34
Search fee for Written Extract	35.00	36.79
Discount for burial if family fills grave only	65.00	68.32
Crematorium		
Adults 13 years & over	495.00	520.25
Children 5-12 years	235.00	246.99
Children under 5 years	90.00	94.59
Use of Chapel (extra)	130.00	136.63
Adult cremation after hours & public holidays in addition to standard fees	210.00	220.71
Ash Interments		
Columbarium Niche Wall - Single	240.00	252.24
Columbarium Niche Wall - Double	415.00	436.17
Granite Book (including plaque)	415.00	436.17
Granite Book (replacement plaque)	120.00	126.12
Ornamental Garden Plot	415.00	436.17
Berm Lawn Plot	390.00	409.89
Burial in existing plot	120.00	126.12
Book of Memories Entry	65.00	68.32
Disinterment of Ashes	85.00	89.34
Interment of Ashes after hours and public holidays in addition to standard fees	210.00	220.71

3.4 Changes to Council software system for keeping Cemetery Records

Since 1999 the Council has been using the “Assure 32” software package for keeping burial records for the cemeteries across the district. As part of the overall updating of Council software systems we will move this function into the new “OneCouncil” software system that Council is currently implementing. This will have the advantage of better reporting and a system that keeps all Cemetery records in one place, i.e. from application to plot recording and invoicing so will result in a more stream lined system for administering Cemetery records and accounts.

The system will have the ability for applicants to log burial requests online once OneCouncil has been implemented (April / May 2021). This will mean that there will be some changes to the processes for approval of burials within the Ngati Whakaue section. These changes will involve moving to a more fully online process with approval requests being emailed to Trustees and approvals being able to be confirmed with electronically signed documents through emails. This will provide for better record keeping and more timely notification to whanau and the Sexton.

25-01-040\08

ROTORUA LAKES COUNCIL

Mayor
Members
Kauae Cemetery Trust Board

4.3 Ngati Whakaue Urupa allocations

Report prepared by: Robert Atkinson – Open Space Asset Advisor

Report reviewed and approved by: Rob Pitkethley – Secretary, Kauae Cemetery Trust

**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to begin discussions about current and future allocations of Ngati Whakaue Urupa plots and funding for any new berms laid for Ngati Whakaue Iwi.

**2. HE TŪTOHUNGA
RECOMMENDATION**

That the report Ngati Whakaue Urupa Allocations be received.

**3. TE TĀHUHU
BACKGROUND**

At the last Trust meeting the need for new areas for Ngati Whakaue burials in the Urupa was discussed. With the Ground Penetrating Radar work carried out we now know about future sites that can be used and there is also some historical research happening to supplement this information. The Development Plan identified a number of areas that could be turned into burial areas in a relatively short space of time (grass pathway, north eastern corner next to RSA, see on below Development Plan and picture).

However before this construction occurs it is also necessary to consider how these areas in the Urupa will be allocated to Ngati Whakaue. Work has been recently completed on the Urupa record system to understand the allocation of plots and berms within the Ngati Whakaue section and in particular what families have been allocated what sections, how many plots have been allocated in total, and how many plots from each of these allocations have been used. This is important information needed to guide the future allocation of any new berms that are created. A presentation on this piece of work will be shown at the Trust meeting so trustees can understand how it can support hui a iwi to decide on future berm allocations.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

Investigations of the current allocations show that there are some Whakaue whanau that have very limited allocations available while others have considerable space for future burials. We also know that there are other whanau that have no space allocated in the Urupa and are effectively on a waiting list for new berm space. As this space is created, Whakaue Trustees are going to need to understand the current allocations so that an appropriate system for allocating new spaces is followed. It may also be appropriate to consider the maximum number of plots that could be allocated to each whanau so there is a wide distribution of spaces. For the public section of the Cemetery, the Council has a policy of no more than four plots can be purchased by a single family.

Another point that needs to be discussed is how the creation of new concrete berms will be funded. Historically the cost to a Whakaue whanau for a space was charged to recover the cost for creating the concrete berm only. Recollections of this cost (back in the 1980's) was approximately \$45 per plot. The most recent construction of concrete berms in the Kauae Cemetery in 2019 created 108 new plots at a cost of \$190+GST per plot. The cost for purchasing a plot in the public section of the cemetery is \$2,025 and this pays for the concrete berm, the space for burial, and costs associated with the erection of a headstone. Moving forward to create new berms in the Urupa should consider an appropriate charge to cover the associated costs.

Discussing the Urupa records and how berms can be funded will provide Ngati Whakaue Trustees important information for discussion with Iwi.



Potential new Ngati Whakaue berm site - North Eastern corner next to RSA (seen far right)



25-01-040\08

ROTORUA LAKES COUNCIL

Mayor
Members
KAUAE CEMETERY TRUST BOARD

4.4 Kauae Cemetery/Urupa – Capital Work Proposals for the 2021-2031 LTP

Report prepared by: Rob Pitkethley – Secretary, Kauae Cemetery Trust

**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to discuss items from the Kauae Cemetery/Urupa future improvement and development plan that should be proposed for funding through the 2021-2031 Long Term Plan (LTP) preparation process.

**2. HE TŪTOHUNGA
RECOMMENDATION**

That the Kauae Cemetery Trust Board identify items that it would like to be proposed for inclusion in the 2021-2031 LTP considerations.

**3. TE TĀHUHU
BACKGROUND**

The Kauae Urupa/Cemetery Improvement & Development Plan has set the capital improvement programme for the Cemetery over the last four years. Initial investments within the last LTP were focused on improving roading and pathways and lifting the quality of water taps, bins and accessory furniture. The Improvement & Development Plan identifies further work that includes entrance features and fencing, parking areas, and signage. There is also a continued need for creating new berms and some of these areas could require ground preparation work as well as constructing the concrete berms. This collectively amounts to a significant capital investment so it is appropriate for the Trust to identify priorities for features to continue to deliver on the Improvement & Development Plan or alternative capital investment that it considers is necessary.

Once these priorities and/or features are identified, staff can do some more work to estimate the work and costs required and put these into consideration for the LTP process.



Future Kauae Improvement & Development Plan Items for 2021-31 LTP

Item	Detail	Priority (High, Med, Low)
Entrance	Entrance Sculpture/Feature – SH Entrance	
	Entrance Feature – back roadway entrance	
	Front fence along SH	
	Splitter island at SH junction	
Parking	Henderson Road and pedestrian entrances	
New berms	3A – Urupa on pathways between existing berms	
	3A – Urupa front – pedestrian entrance	
	3 – Urupa beside/front of RSA area	
	3 – Urupa pedestrian entrance	
	3 – Cemetery at the back – continued public rows	
	3 – Cemetery at front – over parking area	
Signage	Directional signage	
Sculpture	11 - Carvings in Rhododendron Grove - installation	
Other?		

5 General Business

6 Closing Karakia - Te Karakia Whakamutunga

Kauae Urupā /Cemetery Trust Board Minutes 2 September 202025-01-040\09
RDC-1056912

Minutes

**Kauae Urupā /Cemetery Trust Board meeting
held Wednesday 2 September 2020, 10am
in Committee Room , Rotorua Lakes Council**

MEMBERS PRESENT:	Mayor Chadwick (Chairperson) Cr Donaldson; Cr Maxwell; Cr Yates; Mr Biddle; Mr Mihaere; Mr Morrison; Mr Rika
APOLOGIES:	None
PUBLIC PRESENT:	Sarah Dewes, Kay Ryan, Carolynne Hall, Compassionate Communities Rotorua – Te Atawhai Aroha
STAFF PRESENT:	G Williams, Chief Executive, R Pitkethley, Secretary Kauae Cemetery Trust Board; G Rangi, Mana Hautū Māori; R Dahlenburg, Contract Advisor, Sport, Recreation & Environment; R Atkinson, Asset Advisor, Sport, Recreation & Environment; Brent Smith, Sextant, Infracore; T Teaki, Reserve Manager; A Morgan, Team Lead, Te Amorangi Unit; I Brell, Governance Support Advisor

The meeting opened at 10am

The Chair welcomed members, staff and members of the public.

1 KARAKIA WHAKAPUAKI OPENING KARAKIA

Kingi Biddle opened the meeting with a Karakia. Mayor Chadwick acknowledged Monty Morrison and Cr Yates, as the first wahine on the Board. Mayor Chadwick also remembered Cr Sturt and his contribution to the Trust.

2 NGĀ WHAKAPĀHA APOLOGIES

None

3 TE WHAKAŪ I NGĀ MENETI CONFIRMATION OF MINUTES

3.1 KAUAU URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 17 SEPTEMBER 2019

Resolved

“That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 17 September 2019 be confirmed as a true and correct record”.

Moved: Cr Maxwell

Seconded: Mr Rika

CARRIED

4 PŪRONGO KAIMAHI STAFF REPORTS

RECOMMENDATION

4.1 KAUAU URUPĀ / CEMETERY – NATIONAL BURIAL SITE PROPOSAL

Rob Pitkethley introduced Sarah Dewes you spoke to a Power Point presentation (Attachment 1)

Resolved

That the Kauae Urupā/ Cemetery Trust Board consider the request for a natural burial site and that staff investigate in more detail to provide a plan for implementing natural burials.

Moved: Mr Biddle

Seconded: Mr Morrison

CARRIED

The following comments were made:

- Identify an ideal site and create a partnership with RLC.
- Mark Blackham, Natural Burials Charitable Trust (not for profit organisation) will certify both councils, sextants and funeral directors.
- Costs for natural burial is about the same as a normal burial.
- Natural burials are becoming an increasing alternative option.
- Embalming is in an intrusive process and uses the chemical formaldehyde, which is detrimental to the environment.
- Culturally, natural burials were a traditional ritual of Māori.
- Land not normally suitable for conventional burials can be utilised for natural burials.

Mayor Chadwick advised of a conflict of interest from being a member of Compassionate Communities Rotorua.

After discussion, the Board proposed staff organise a Wānanga to provide an opportunity to allow conversations about creating kawa and tikanga around natural burials.

RECOMMENDATION**4.2 KAUAU URUPĀ/CEMETERY OPERATIONS FOR THE 12 MONTHS ENDING 30 JUNE 2020****Resolved**

That Kauae Urupā/Cemetery Operations Report for the twelve months ending 30 June 2020 be received.

Moved: Cr Yates

Seconded: Cr Donaldson

CARRIED

Cr Maxwell commended the work of Infracore staff in maintaining the Urupa to a high standard. Cr Yates said she had received a number of acknowledgements thanking the staff for their work during Covid 19.

Leo Rika asked about a recent issue where a grave was not prepared and was this due to processes not been followed. Mr Pitkethley said there was some discussion about the notification not been received through the right channels. However both he and Mr Morrison acknowledged a better process for the trustees needed to be established. Mr Pitkethley said he would work with Mr Rika on this matter.

ACTION: Install a key tap for hoses for water blasters.

ACTION: Review the number of bins as part of the capital programme.

ACTION: A tikanga based Wānanga identifying cultural processes and awareness be made available for new Infracore staff.

RECOMMENDATION**4.3 NGĀTI WHAKAUE URUPĀ ALLOCATIONS****Resolved**

That the Ngāti Whakaue Urupā Allocations be received and that it is noted that the completed Urupa record system be used to allocate plots and berms.

Moved: Cr Maxwell

Seconded: Cr Yates

CARRIED

RECOMMENDATION**4.4 KAUAU URUPĀ / CEMETERY –CAPITAL WORK PROPOSALS FOR THE 2021-2031 LTP****Resolved**

That the Kauae Urupā /Cemetery Trust Board identify items that it would like to be proposed for inclusion in the 2021-2031 LTP consideration.

Moved: Mr Morrison

Seconded: Cr Donaldson

CARRIED

Future Kauae Improvement & Development Plan Items for 2021-31 LTP

Item	Detail	Priority (High, Med, Low)
Entrance	Entrance Sculpture/Feature – SH Entrance	High
	Entrance Feature – back roadway entrance	High
	Front fence along SH	High
	Splitter island at SH junction	High
Parking	Henderson Road and pedestrian entrances	
New berms	3A – Urupa on pathways between existing berms	
	3A – Urupa front – pedestrian entrance	
	3 – Urupa beside/front of RSA area	
	3 – Urupa pedestrian entrance	
	3 – Cemetery at the back – continued public rows	
	3 – Cemetery at front – over parking area	
Signage	Directional signage	
Sculpture	11 - Carvings in Rhododendron Grove - installation	
Other	Natural Burial sites	

ACTION: Discuss with NZTA when the new 4 laning will take place adjacent to the Urupa.

5 GENERAL BUSINESS

There were no items of general business.

6 CLOSING KARAKIA

Mr Biddle closed the meeting with a Karakia and acknowledged Cr Sturt.

Meeting closed at 11.35am

SUMMARY OF ACTION POINTS

Meeting Date	Action	Assignee
2 September 2020	Install a key tap for hoses for water blasters.	Mr Pitkethley
2 September 2020	Review the number of bins as part of the capital programme.	Mr Pitkethley
2 September 2020	A tikanga based Wānanga identifying cultural processes and awareness be made available for new Infracore staff.	Mr Biddle
2 September 2020	Discuss with NZTA when the new 4 laning will take place adjacent to the Urupa.	Mr Pitkethley

Natural Burials



Kauae Cemetery Trust

- What is a natural burial?
- What does it involve?
- Wellington-Makara
- What's required to begin?

**Compassionate Communities Rotorua – Te
Atawhai Aroha**



Compassionate Communities Rotorua-Te Atawhai Aroha

Aims to grow capacity and awareness within the community for supporting illness, dying, death and grieving.

Caring for one another at these times is more than the responsibility of health and social services but is everyone's responsibility.

Growing death literacy

"Bringing death home..."

Compassionate Communities Rotorua-Te Atawhai Aroha

► What is a Natural Burial?

- Natural burials' return the body to the earth in Nature's own way.
- This means allowing conditions for speedy decomposition and regeneration above the graves.
- Eventually the natural cemetery will become native bush and a permanent living memorial to those buried there.

What is a Natural Burial?

A natural process

Maximising conditions for decomposition

750mm



Why?

Environmental

Cremation

- Two dozen pollutants

Traditional Burial

- Slow, leaching contaminants
- UK Environment Authority found natural burials better for environment

Natural Burial

- 12 basic body nutrients
- Active soil layer
- Quick
- Land restored to native state

Natural burials 2018/19 Burials at Wellington Natural Cemetery

Wgtn: 276

Otaki: 29

Mōtueka: 37

Nelson: 26

New Plymouth: 3

Carterton: 21

Auckland: Waikumete: 12

Hamilton: n/a

Thames: 3

Dunedin: 17

2009 2010 2011 2012 2013 2014 2015 2016 2017 2018

THIS NATURAL BURIAL
CEMETERY WAS OPENED BY
HER WORSHIP THE MAYOR
KERRY PRENDERGAST
IN JUNE 2008

A PARTNERSHIP BETWEEN
WELLINGTON CITY COUNCIL
AND NATURAL BURIALS NZ

Wellington Natural Cemetery (2012)









Legal

1964 Burials and Cremations Act

- No private cemeteries, except religions, Maori and special exceptions
- No specifications on interment style (depth, markers, caskets etc)
- Some variations in interpretation
- No relevant health regulations
- Act under review by Ministry of Health to 'liberalise'

Currently under review

- What are we doing?
 - Local Authority Partnerships
 - How to set up a natural cemetery
 - **Finding the ideal site**
 - Layout
 - Protocols and management
 - Reports to Councils
 - Legal and Policies
 - Peer review
 - Certification
 - Funeral director co-ordination
 - Advocacy
 - Creating public demand
 - Empowerment of people
 - Setting up local groups

General Protocols

Natural cemetery	Accept the concept and consequences
No embalming	Non-embalmed / alternatives allowed
Casket	Certified
Trees	Dozen forest nursery / second plantings
Burial in the upper soil layers	< 750mm
Plot markers	Supplied engraved wood
Pre-purchase	Yes, at time of first purchase
Plot placement	System and choice
Multiple plots	Yes
Artificial memorials	None
Artifacts buried with bodies	None
Disinterment	Discouraged
Ash burials	Not allowed
Placenta burial	To be confirmed

In conclusion:

- Natural cemeteries- demand growing as awareness of environment
- No legal or legitimate barriers
- Partnership makes it easier and more certain

Find us on Facebook:-

-*Compassionate Communities Rotorua- Te Atawhai Aroha*

Natural Burials information:-

-www.naturalburials.co.nz

THANK YOU

Certification

■ Cemeteries

- Once-only. Based on partnership.
- Regular review
- Cost built time-based.

■ Funeral Directors

- Premise visit
- Training session with funeral directors
- Review of each burial
- Cost built into per burial fee

■ Caskets

- Certified cemeteries require caskets to meet standard (inc. DIY)
- Criteria clear and unambiguous – based on a “benchmark” casket – using local low-processed materials
- Most manufacturers submit caskets for assessment so they can promote as “certified”
- Current coverage: Many dozens of caskets/ all main manufacturers



NOTICE OF MEETING
KAUAE URUPĀ / CEMETERY
TRUST BOARD

ADMINISTERING KAUAE LAWN CEMETERY, MAIN ROAD, NGONGOTAHA

AGENDA

Date: 7 May 2021

Time: 9 am

Venue: Committee Room 2

MEMBERSHIP

Chairperson

Mayor Chadwick

Members

Cr Dave Donaldson

Cr Trevor Maxwell

Cr Mercia Yates

Mr Leo Rika

Mr Monty Morrison

Mr Kingi Biddle

Mr Mihaere Kirby

Secretary

Mr Rob Pitkethley

Quorum

5

Order of Business

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1 Opening karakia - Karakia whakapuaki

2 Apologies - Ngā whakapāha

The Chair invites notice from members of:

1. Apologies, including apologies for lateness and early departure from the meeting,

3 Confirmation of Minutes – Te whakaū i ngā meneti

3.1 Kauae Urupā / Cemetery Trust Board Minutes 2 September 2020

25-01-040\09
RDC-1056912

Minutes

**Kauae Urupā /Cemetery Trust Board meeting
held Wednesday 2 September 2020, 10am
in Committee Room , Rotorua Lakes Council**

MEMBERS PRESENT:	Mayor Chadwick (Chairperson) Cr Donaldson; Cr Maxwell; Cr Yates; Mr Biddle; Mr Mihaere; Mr Morrison; Mr Rika
APOLOGIES:	None
PUBLIC PRESENT:	Sarah Dewes, Kay Ryan, Carolynne Hall, Compassionate Communities Rotorua – Te Atawhai Aroha
STAFF PRESENT:	G Williams, Chief Executive, R Pitkethley, Secretary Kauae Cemetery Trust Board; G Rangi, Manahautū Māori; R Dahlenburg, Contract Advisor, Sport, Recreation & Environment; R Atkinson, Asset Advisor, Sport, Recreation & Environment; Brent Smith, Sextant, Infracore; T Teaki, Reserve Manager; A Morgan, Team Lead, Te Amorangi Unit; I Brell, Governance Support Advisor

The meeting opened at 10am

The Chair welcomed members, staff and members of the public.

1 KARAKIA WHAKAPUAKI OPENING KARAKIA

Kingi Biddle opened the meeting with a Karakia. Mayor Chadwick acknowledged Monty Morrison and Cr Yates, as the first wahine on the Kauae Urupā/Cemetery Trust Board. Mayor Chadwick also remembered Cr Sturt and his contribution to the Kauae Urupā/Cemetery Trust.

2 NGĀ WHAKAPĀHA APOLOGIES

None

3 TE WHAKAŪ I NGĀ MENETI CONFIRMATION OF MINUTES

3.1 KAUAU URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 17 SEPTEMBER 2019

Resolved

"That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 17 September 2019 be confirmed as a true and correct record".

Moved: Cr Maxwell

Seconded: Mr Rika

CARRIED

4. PŪRONGO KAIMAHI STAFF REPORTS

RECOMMENDATION

4.1 KAUAU URUPĀ / CEMETERY – NATIONAL BURIAL SITE PROPOSAL

Rob Pitkethley introduced Sarah Dewes you spoke to a Power Point presentation (Attachment 1)

Resolved

That the Kauae Urupā/ Cemetery Trust Board consider the request for a natural burial site and that staff investigate in more detail to provide a plan for implementing natural burials.

Moved: Mr Biddle

Seconded: Mr Morrison

CARRIED

The following comments were made:

- Identify an ideal site and create a partnership with RLC.
- Mark Blackham, Natural Burials Charitable Trust (not for profit organisation) will certify both councils, sextants and funeral directors.
- Costs for natural burial is about the same as a normal burial.
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Mayor Chadwick advised of a conflict of interest from being a member of Compassionate Communities Rotorua.

After discussion, the Board proposed staff organise a Wānanga to provide an opportunity to allow conversations about creating kawa and tikanga around natural burials.

RECOMMENDATION**4.2 KAUAU URUPĀ/CEMETERY OPERATIONS FOR THE 12 MONTHS ENDING 30 JUNE 2020****Resolved**

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Moved: Cr Yates

Seconded: Cr Donaldson

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Cr Maxwell commended the work of Infracore staff in maintaining the Urupā to a high standard. Cr Yates said she had received a number of acknowledgements thanking the staff for their work during Covid 19.

Leo Rika asked about a recent issue where a grave was not prepared and was this due to processes not been followed. Mr Pitkethley said there was some discussion about the notification not been received through the right channels. However both he and Mr Morrison acknowledged a better process for the trustees needed to be established. Mr Pitkethley said he would work with Mr Rika on this matter.

ACTION: Install a key tap for hoses for water blasters.

ACTION: Review the number of bins as part of the capital programme.

ACTION: A tikanga based Wānanga identifying cultural processes and awareness be made available for new Infracore staff.

RECOMMENDATION**4.3 NGĀTI WHAKAUE URUPĀ ALLOCATIONS****Resolved**

That the Ngāti Whakaue Urupā Allocations be received and that it is noted that the completed Urupā record system be used to allocate plots and berms.

Moved: Cr Maxwell

Seconded: Cr Yates

CARRIED**RECOMMENDATION****4.4 KAUAU URUPĀ / CEMETERY –CAPITAL WORK PROPOSALS FOR THE 2021-2031 LTP****Resolved**

That the Kauae Urupā /Cemetery Trust Board identify items that it would like to be proposed for inclusion in the 2021-2031 LTP consideration.

Moved: Mr Morrison

Seconded: Cr Donaldson

CARRIED

Future Kauae Improvement & Development Plan Items for 2021-31 LTP

Item	Detail	Priority (High, Med, Low)
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Signage	Directional signage	
Sculpture	11 - Carvings in Rhododendron Grove - installation	
Other	Natural Burial sites	

ACTION: Discuss with NZTA when the new 4 laning will take place adjacent to the Urupā.

GENERAL BUSINESS

There were no items of general business.

CLOSING KARAKIA

Mr Biddle closed the meeting with a Karakia and acknowledged Cr Sturt.

Meeting closed at 11.35am

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Kauae Cemetery Trust

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***Compassionate Communities Rotorua – Te
Atawhai Aroha***



Compassionate Communities Rotorua-Te Atawhai Aroha

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750mm



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Environmental

Cremation

- Two dozen pollutants

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- 12 basic body nutrients
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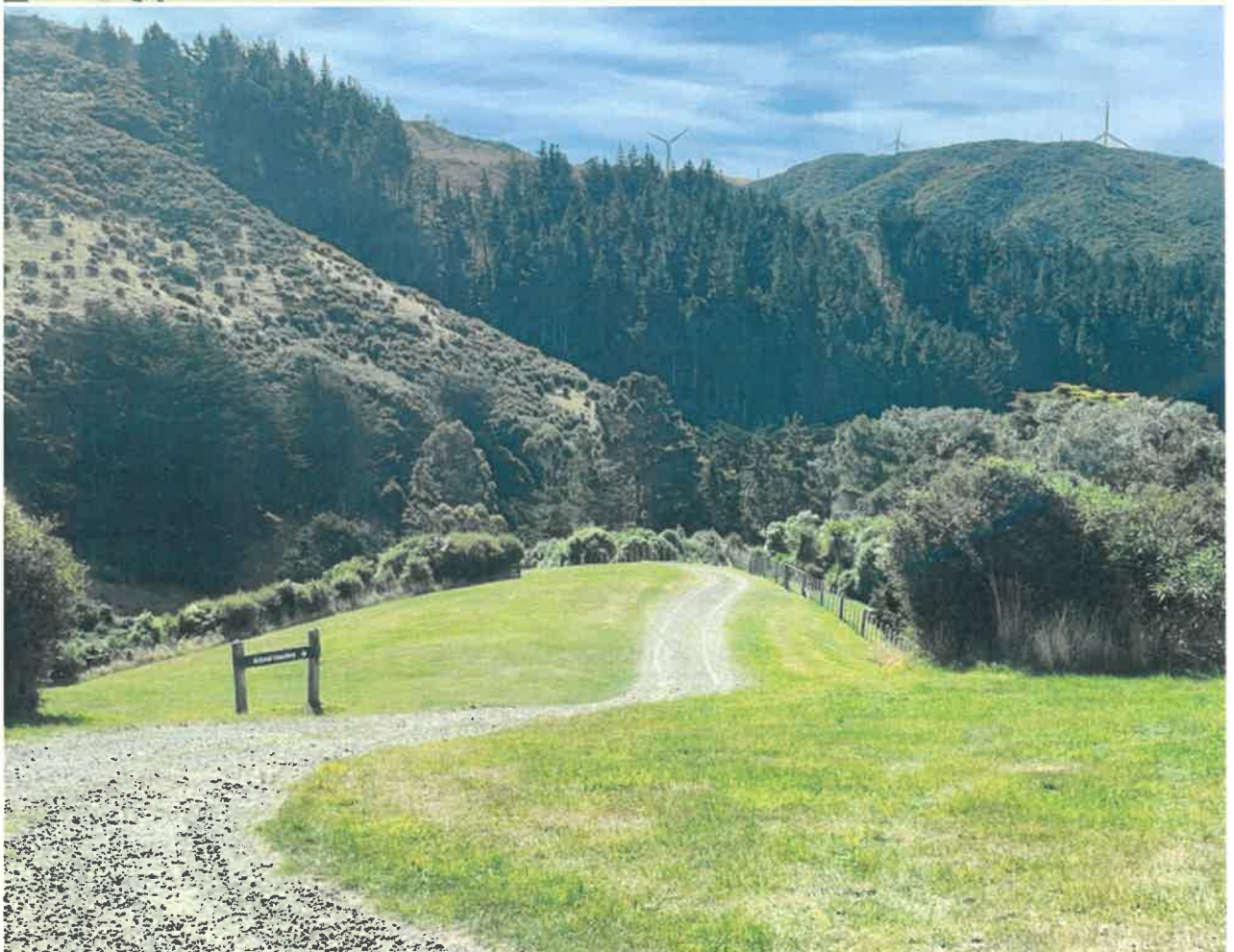
Dunedin: 17

2009 2010 2011 2012 2013 2014 2015 2016 2017 2018

THIS NATURAL BURIAL
CEMETERY WAS OPENED BY
HER WORSHIP THE MAYOR
KERRY PRENDERGAST
IN JUNE 2008

A PARTNERSHIP BETWEEN
WELLINGTON CITY COUNCIL
AND NATURAL BURIALS NZ

Wellington Natural Cemetery (2012)









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 - No specifications on interment style (depth, markers, caskets etc)
 - Some variations in interpretation
 - No relevant health regulations
 - Act under review by Ministry of Health to 'liberalise'
- Currently under review

- What are we doing?
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 - **Finding the ideal site**
 - Layout
 - Protocols and management
 - Reports to Councils
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Natural Burials information:-

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THANK YOU

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■ Cemeteries

- Once-only. Based on partnership.
- Regular review
- Cost built time-based.

■ Funeral Directors

- Premise visit
- Training session with funeral directors
- Review of each burial
- Cost built into per burial fee

■ Caskets

- Certified cemeteries require caskets to meet standard (inc. DIY)
- Criteria clear and unambiguous – based on a "benchmark" casket – using local low-processed materials
- Most manufacturers submit caskets for assessment so they can promote as "certified"
- Current coverage: Many dozens of caskets/ all main manufacturers

4. Staff Reports – Pūrongo Kaimahi

ROTORUA LAKES COUNCIL

25-01-041
RDC-1127540

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.1 Kauae Urupā/Cemetery Trust Board – Financial Statements for Year Ended 30 June 2020

Report prepared by: Lorraine Bidois – Accounting Team Lead

Report approved by: Rob Pitkethley – Secretary, Kauae Cemetery Trust Board

1. TE PUTAKE PURPOSE

The purpose of this report is to present the Kauae Urupā/Cemetery Trust Board's financial statements for the year ended 30 June 2020.

2. HE TUTOHUNGA RECOMMENDATION

That Kauae Urupā/Cemetery Trust Board's Financial Statements for the year ended 30 June 2020 be received and adopted.

3. TE TAHUHU BACKGROUND

It was identified in the 2019 income year that the RLC Finance Department had capacity to undertake the statutory return filing and annual accounts preparation in-house. Given these functions were being performed externally at a cost of \$2,100 per annum, the decision was made to bring this work back in-house at Council.

The Financial Statements for the year ended 30 June 2020 are attached (Attachment 1).

ATTACHMENT 1: FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Annual Report
Kauae Cemetery Trust Board
For the year ended 30 June 2020

Contents

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Entity Information

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Legal Name of Entity

Kauae Cemetery Trust Board

Entity Type and Legal Basis

Kauae Cemetery Trust Board is engaged in the business of a Cemetery.

Registration Number

CC24104

Entity's Purpose or Mission

Provision of a cemetery in the Rotorua District in partnership with Ngati Whakaue.

Entity Structure

The Trust is governed by representatives of Ngati Whakaue and Rotorua Lakes Council.

Main Sources of Entity's Cash and Resources

The Trust relies on grants from Rotorua Lakes Council and fees from Burials to cover both incidental and operating costs.

Physical Address

1061 Haupapa Street
Rotorua 3010

Postal Address

PO Box 610
Rotorua 3040

Approval of Performance Report

Kauae Cemetery Trust Board
For the year ended 30 June 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Kauae Cemetery Trust Board for year ended 30 June 2020.

APPROVED

Trustee
Date

Trustee
Date

Statement of Service Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Description of Entity's Outcomes

Provision and maintenance of a cemetery in Rotorua District.

	2020	2019
Description and Quantification of the		
Cemetery Maintenance	122,473	139,879
Other Costs	4,285	1,532

In the last twelve months there have been a total of 104 burials. 33 burials were in the Ngati Whakaue Urupa, 3 in the Tuhoe allocated plots, and the remaining 68 burials were in the Public Section. Of the 33 Ngati Whakaue burials, 21 required the use of new Ngati Whakaue plots while the rest were interred with previously buried family members. In the public area the burials comprised of 36 new burials while 32 were in existing plots with interments with previously buried family members.

The table below of burials over the last five years shows the total number of burials for each year listed.

	2016	2017	2018	2019	2020
General Area	60	66	62	59	71
Ngati Whakaue	33	31	35	41	33
Total	93	97	97	100	104

Statement of Financial Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	Notes	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	62,807	62,807
Revenue from providing goods or services	1	166,307	170,471
Interest, dividends and other investment income	1	6,276	6,871
Total Revenue		235,390	240,150
Expenses			
Costs related to providing goods or services	2	126,758	141,411
Total Expenses		126,758	141,411
Surplus/(Deficit) for the Year		108,632	98,739

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Financial Position

Kauae Cemetery Trust Board
As at 30 June 2020

	Notes	30 Jun 2020	30 Jun 2019
Assets			
Current Assets			
Cash and Cash equivalents	3	16,150	16,140
Debtors and Prepayments	3	639,236	542,313
Other Current Assets	3	3,015	3,485
Total Current Assets		658,401	561,939
Non-current Assets			
Property, Plant & Equipment	5	717,000	717,000
Investments	3	219,523	212,786
Total Non-current Assets		936,523	929,786
Total Assets		1,594,924	1,491,725
Liabilities			
Current Liabilities			
Creditors and Accrued expenses	4	8,879	14,313
Total Current Liabilities		8,879	14,313
Total Liabilities		8,879	14,313
Net Assets		1,586,045	1,477,412
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,586,045	1,477,412
Total Accumulated Funds		1,586,045	1,477,412

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Cash Flows

Kauae Cemetery Trust Board

For the year ended 30 June 2020

	Notes	2020	2019
Cash Flows from Operating Activities			
Donations, fundraising and other similar receipts		62,807	62,807
Interest, dividends and other investment receipts		10	16
Cash receipts from other operating activities		63,951	78,604
Payments to suppliers and employees		(126,758)	(141,411)
Total Cash Flows from Operating Activities		10	16
Cash Flows from Investing and Financing Activities			
Repayment received on loans made to other parties		(6,266)	(14,108)
Cash Flows from Other Investing and Financing Activities		6,266	14,108
Total Cash Flows from Investing Activities		-	-
Net Increase/(Decrease) in Cash		10	16
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period		16,140	16,124
Cash and cash equivalents at end of period		16,150	16,140
Net change in cash for period		10	16

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached r accounts.

Depreciation Schedule

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Name	Purchased	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Land & Buildings							
Asset Revaluation - 2019	30 Jun 2019	20,958	20,958	-	-	-	20,958
Buildings	30 Jun 2015	51,042	51,042	-	-	-	51,042
Buildings	01 Apr 2010	85,000	41,438	-	-	-	41,438
Buildings revaluation to rating revaluation 30 June 2012	01 Jun 2011	90,795	90,795	-	-	-	90,795
Improvements	01 Apr 2010	8,448	7,767	-	-	-	7,767
Land	01 Apr 2010	113,250	113,250	-	-	-	113,250
Land revaluation to rating valuation to 30 June 2012	01 Jun 2011	391,750	391,750	-	-	-	391,750
Total Land & Buildings		761,243	717,000	-	-	-	717,000
Total		761,243	717,000	-	-	-	717,000

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Accounting Policies

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax

The entity is not registered for GST. However, the accounts have been prepared on a GST exclusive basis because Rotorua Lakes Council returns GST for the Trust on an agency basis.

Income Tax

Kauae Cemetery Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Statements

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received RLC	60,000	60,000
Veteran Affairs NZ Ltd	2,807	2,807
Total Donations, fundraising and other similar revenue	62,807	62,807
Revenue from providing goods or services		
Burials	164,860	170,218
Bad Debts Recovery	1,447	254
Total Revenue from providing goods or services	166,307	170,471
Interest, dividends and other investment income		
Interest Received	6,276	6,871
Total Interest, dividends and other investment income	6,276	6,871
	2020	2019
2. Analysis of Expenses		
Costs related to providing goods or services		
Bad Debts	1,255	0
Commissions	239	0
Doubtful Debts Provision	50	0
General Expenses	44	0
Ground Maintenance	122,473	139,879
Insurance	501	423
Light Power & Heating	1,141	1,028
Premises Costs	600	81
Subscriptions	456	0
Total Costs related to providing goods or services	126,758	141,411
	2020	2019
3. Analysis of Assets		
Cash and Cash equivalents		
Westpac Cheque Account	16,150	16,140
Total Cash and Cash equivalents	16,150	16,140
Debtors and Prepayments		
Accounts Receivable	12,235	5,408
Accounts Receivable Less Provision for Impairment of Receivables	(4,774)	(4,724)
Monies Held in RLC Current Account	631,775	541,630
Total Debtors and Prepayments	639,236	542,313
Other Current Assets		
Accrued Interest	2,694	3,164
RWT Paid	321	321
Total Other Current Assets	3,015	3,485
Investments		
Westpac Term Deposit	219,523	212,786
Total Investments	219,523	212,786

Notes to the Statements

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	2020	2019
4. Analysis of Liabilities		
Creditors and Accrued expenses		
Accounts Payable	8,879	14,313
Total Creditors and Accrued expenses	8,879	14,313

	2020	2019
5. Property, Plant and Equipment		
Property, Plant & Equipment		
Land & Buildings	761,243	761,243
Less Accumulated Depreciation on Land & Buildings	(44,243)	(44,243)
Total Property, Plant & Equipment	717,000	717,000

	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,456,454	1,357,715
Current Year Earnings	108,632	98,739
 Asset Revaluation Reserve	 20,958	 20,958
Total Accumulated Funds	1,586,045	1,477,412

7. Commitments

There are no commitments as at 30 June 2020 (2019: \$Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (2019 : \$Nil).

9. Related Parties

InfraCore (previously Rotorua Contracting) is a Council Controlled Organisation owned by Rotorua Lakes Council, and provides day to day operational maintenance services for the Trust. The total cost of Infracore services provided was \$122,472 (2019: \$139,789). \$8,879 was outstanding at year end (2019: \$14,313). Rotorua Lakes Council acts as an agent for the Trust collecting fees and returning the GST on income and expenditure for the Trust.

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2019: \$Nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

ROTORUA LAKES COUNCIL25-01-041
RDC-1127511Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD**4.2 Kauae Urupā/Cemetery Operations Report for the 6 Months Ending 30 December 2020****Report prepared by:** Rob Pitkethley – Secretary, Kauae Cemetery Trust**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to present the Kauae Urupā/Cemetery Trust of the operations and burials that have occurred at the Kauae Urupā/Cemetery over first half of the 2020-21 Operational year.

**2. HE TŪTOHUNGA
RECOMMENDATION**

That Kauae Urupā/Cemetery Operations Report for the six months ending 30 December 2020 be received.

**3. TE TĀHUHU
BACKGROUND**

The day to day operations at the Kauae Urupā/Cemetery over the first half of the 2020-21 year consisted of supplying burial and ash interment services and regular urupā/cemetery grounds maintenance.

3.1 Burials

In the six months from 1 July 2020 to 31 December 2020 (Q1-Q2) there have been a total of 48 burials at the Kauae Urupā/Cemetery. 11 burials were in the Ngāti Whakaue Urupā, 4 in the Tūhoe allocated plots, and the remaining 33 burials were in the Public Section. Of the 11 Ngāti Whakaue burials, 8 required the use of new Ngāti Whakaue plots.

Burials	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Q1-Q2
General Area	60	66	62	59	68	37
Ngāti Whakaue	33	31	35	41	33	11
Total Burials	93	97	97	100	104	48
Ash Interments	15	24	35	17	26	8

Figures for the 2015 to 2019 years are the full operational year's total over Q1 to Q4.

In addition to the burials there were 8 ash interments carried out during the six months to 31 December with 6 of these interred within existing family burial plots. The remaining 2 were interred in the niche wall and in the garden in the Garden of Remembrance area.

3.2 Maintenance

Grounds and Urupā/Cemetery maintenance at Kauae continues to be provided by the Council's CCO Open Spaces maintenance contractor, Infracore. Services provided include grave digging and reinstatements, topping up of graves and resowing grass, maintenance of lawns, edging, gardens, trees and structures, removal of dead flowers, litter and debris and other grounds maintenance as required. This service is also provided by Infracore at the Rotorua Cemetery on Sala Street and the specifications for the work are the same for both sites.

Our Open Spaces Contract Advisor has carried out a number of audits of contractor performance against the specifications for Kauae. Last year the audits were scoring in the 86% to 95% range for complying with specifications. An audit undertaken in December 2020 scored 95% and only noted some minor improvements in edging and gardening needed.

Unfortunately more recent audits (late January 2021 and early April 2021) have detected a deterioration in the scores (77% and 63%) for complying with the standards and work was initiated with Infracore in early April to improve their maintenance performance. Key areas noted were related to weeds in garden areas and edging, poor spraying and blocked drains. Infracore have advised that they will direct more attention to Kauae to lift their compliance with the maintenance standards and our Open Spaces Contract advisor is working with them on priority areas.

3.3 Capital Improvement Works

There has been minimal capital work carried out at Kauae over the July 2020 to December 2020 period. In the later part of the previous operational year 3 public berms were laid and a short new berm was laid at the front of the Urupā area by the turning circle above the RSA area. This created 13 plots and 8 of these are unallocated at this time. There has also been some recent minor work adding some taps to hand washing stations and placing single plot headstone areas in some Urupā plots that do not have concrete berms laid.

There have been some recent requests to consider more bins at the urupā/cemetery after we went through a replacement programme of the old bins in mid-2019. During this replacement we removed 13 old small green bins (approx. 60 litre each) and put in 7 new 240 litre bins within a wooden façade frame. This change significantly increased the overall capacity for holding rubbish at the cemetery. From discussions with the Sexton, there has not been a noticeable problem with over-filling of the bins so the current capacity looks to be sufficient. What will be occurring with fewer larger bins is the need for visitors to travel further to dispose of any rubbish than they may have had to in the past. The new bins are located at all the main access points and key junctions and Infracore has reported that littering has not been noticeably worse since the bins were replaced. So at this stage there seems limited justification for the need for more bins in the urupā/cemetery.

We also received requests for the provision of water taps around the urupā/cemetery to assist with getting water for washing headstones. The 2018 replacement of the simple garden taps with hand washing stations removed the ease of getting water into a bucket or connecting a hose. Taps suitable for this purpose have now been provided with connections into the water lines.

It is growing increasingly important to consider a hui-a-iwi to discuss allocation and funding processes for new Ngāti Whakaue berms in the Urupā. There is room for a considerable increase in the number

of plots available and we now have better records on the current allocations to whanau and occupancy of the allocated plots. We are working with the GIS team at Council to map this out on an aerial view overlay so trustees can better understand the current situation and future needs.

3.4 Waka Kotahi work on SH 5

Waka Kotahi are carrying out their \$15m State Highway 5 safety improvements from Ngongotahā to Tarukenga and this is scheduled for completion in late 2021. The immediate section relating to Kauae Urupā/cemetery is the SH5/SH36 Ngongotahā roundabout and upgrades to this include:

- an extra lane in all directions around the roundabout, as well as when approaching, entering and exiting the roundabout, to address morning and afternoon peak-time traffic flow and improve efficiency.
- a slip lane for west bound (Hamilton) traffic.
- updated road line markings, lighting, signage and wider sealed shoulders.

There is nothing in the current Waka Kotahi Safe Network Programme/NZ Upgrade programme funding to consider changes to the Henderson Road entry to the urupā/cemetery. The slip lane construction work has begun at the roundabout and will be coming back towards the urupā/cemetery boundary in the next few months. There may also be some seal widening along in front of the urupā/cemetery to allow for the appropriate width cycle lane running to Ngongotaha. We will be continuing discussions with Waka Kotahi on the final landscaping of the area to see what the front bank of road reserve is going to look like and if there are opportunities to coordinate efforts for the Kauae road frontage area.

3.5 Natural Burials

Staff met with Sarah Dewes (Compassionate Communities) and Mark Blackham from Natural Burials (a not-for-profit natural burial certifier organisation) in December to discuss natural burials in Rotorua. The discussions focused on requirements for sites and how Natural Burials has assisted other Councils to work through a consultative process to become a certified provider of natural burials. Discussions on the possibility of the upper paddock at the Kauae site being considered for natural burials have not been pursued due to more work needing to be done on how any areas might be allocated for use. We are also checking some features of the Rotorua Cemetery site at Sala St to see if there are areas at this reserve that may be suitable for natural burials.

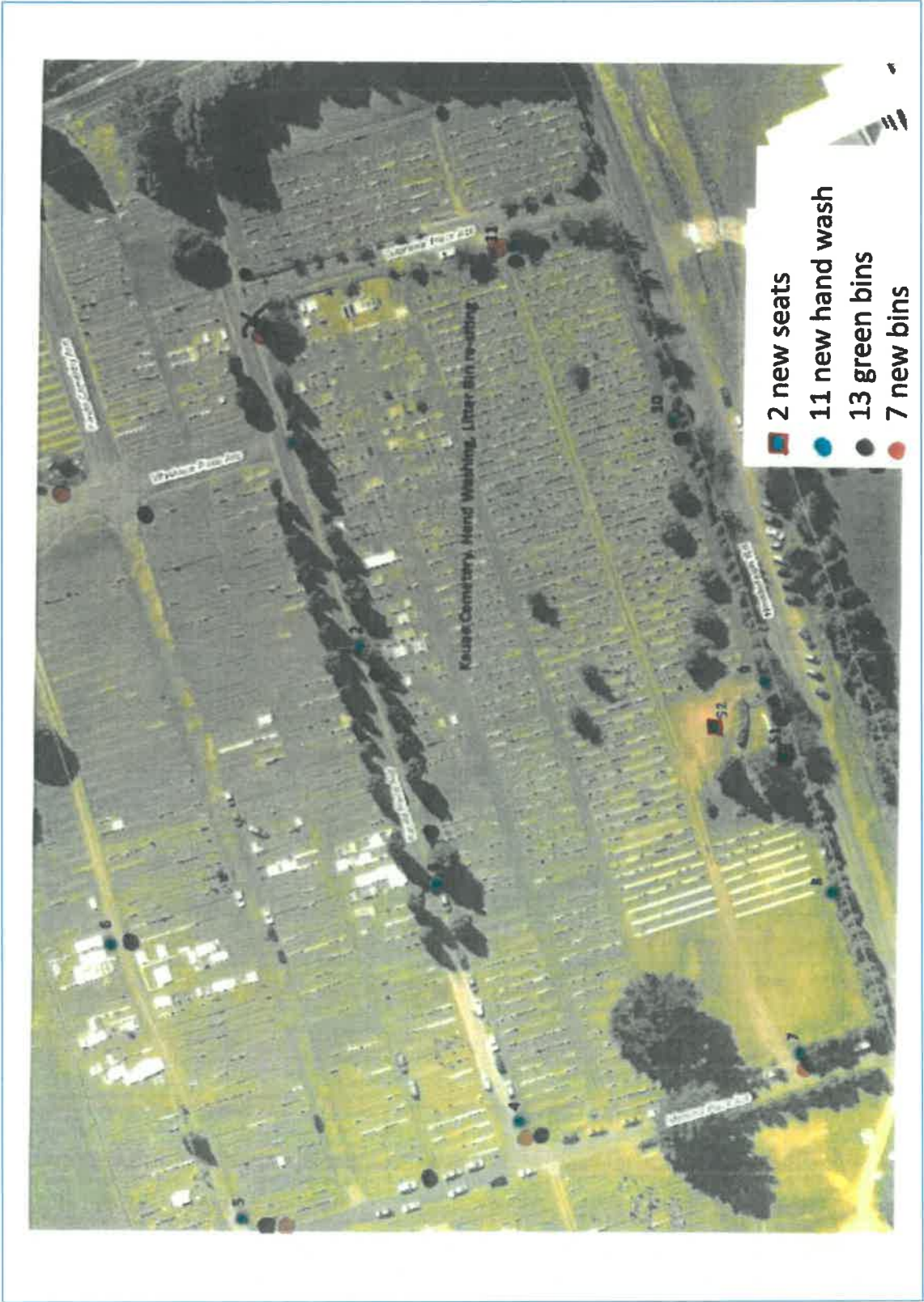
3.6 Trustee Change process.

With the sad passing of Cr Charles Sturt we are formalising the change of Trustees on the Kauae Urupā/Cemetery Trust Board to add Cr Mercia Yates. This requires a Maori Land Court process that has been initiated and is now being processed by the Court. We expect this should be formalised within the next few months.

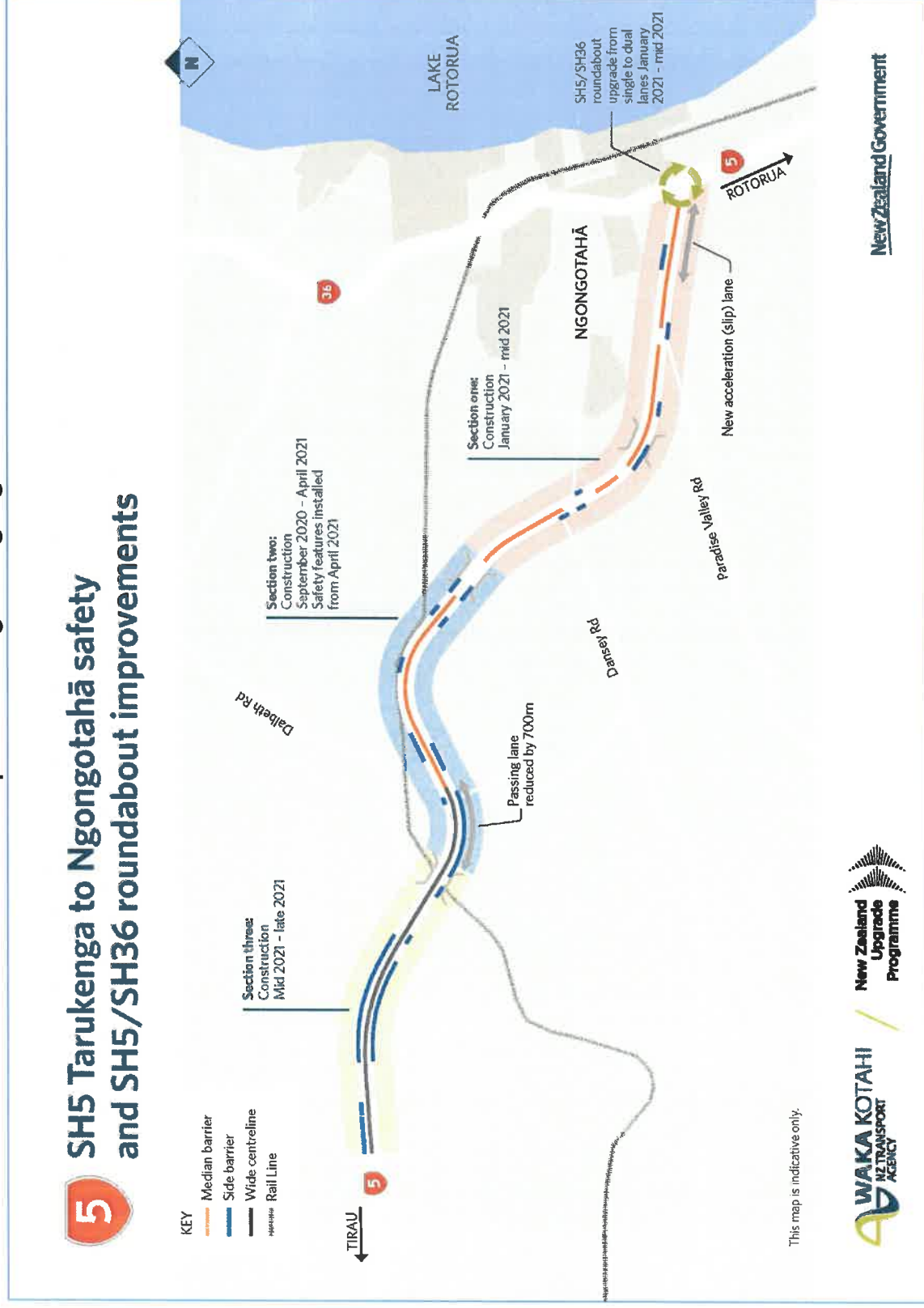
3.7 Draft 2021-31 Long Term Plan.

As part of the development of the Long Term Plan we have signalled the need for ongoing ratepayer funded capital work required for Kauae Urupā/Cemetery. In our development plans we still have work to do on entrance features, berm development and car parking upgrades to improve the urupā/cemetery. In the Draft LTP we have requested \$100k per year for the first 3 years to fund fencing, entrance features and road corrections to the Henderson Road/SH5 junction. There is also ongoing funding to construct berms although these costs are technically recovered at a later date as part of the plot sale process. The LTP consultation period has just closed and any changes will be considered over the next month or so before the LTP becomes finalised for 1 July 2021.

Kauae Bins



SH 5 Map – Tarukenga to Ngongotahā



Development Plan



ROTORUA LAKES COUNCIL25-01-041
RDC-1127560Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD**4.3 Public Behaviour Management at the Kauae Urupā/Cemetery****Report prepared by:** Rob Pitkethley – Secretary, Kauae Cemetery Trust**Report reviewed by:** Gina Rangi – Manahautū Māori**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to provide relevant background material to consider the appropriate mechanism for managing unsociable behaviour involving alcohol at the Kauae Urupā/Cemetery.

**2. HE TŪTOHUNGA
RECOMMENDATION**

That the Public Behaviour Management at the Kauae Urupā/Cemetery report be received.

**3. TE TĀHUHU
BACKGROUND**

Ngāti Whakaue Trustees on the Kauae Urupā/Cemetery Trust Board have asked about controls of what might be considered unsociable behaviour in the urupā/cemetery in relation to consuming alcohol after recent incidences.

3.1 Cemetery Policy

The Kauae Urupā/Cemetery Policy (2013) is included with the agenda and notes in Section 18.9.8, Conduct within Cemeteries, that:

All users / visitors to the cemetery are required to conduct themselves in an appropriate manner as befits a cemetery. The following activities are prohibited within any cemetery managed by Council:

- *Damaging, defacing or otherwise interfering with any memorials, monuments, headstones*
- *Disturbing or removal of a body without the express written permission of the Council and the Department of Health*
- *Taking part in any gathering that is not for the purposes of a religious ceremony or memorial service for burial, cremation or unveiling ceremony*
- *The planting of any tree or shrub within the cemetery grounds without the express written permission of Council*
- *Camping or overnight stays will not be permitted in any cemetery*
- *Any drunken or disorderly conduct will not be permitted*
- *The soliciting, advertising and/or sale of any article, material or item shall be prohibited within any cemetery.*

Dogs are permitted within a cemetery for the express purpose of visiting a grave, attending a burial, memorial service and must be upon a leash at all times. Any dog faeces must be removed by the person controlling the dog.

Drunken or disorderly conduct is noted as inappropriate and any transgression against this specific policy would also likely meet the requirements for disorderly behaviour under the Summary Offences Act (1981) and so can be dealt with by the Police.

3.2 Bylaws

The Rotorua District Alcohol Ban Bylaw (2018) has a schedule listing specific public places including streets, shopping areas and reserves where *"no person shall:*

- *consume alcohol in a public place; or*
- *consume alcohol in a vehicle in a public place; or*
- *bring alcohol into a public place, whether in a vehicle or not; or*
- *possess alcohol in a public place, whether in a vehicle or not"*

The scheduled list of permanent and temporary Alcohol Ban areas does not contain any of the district's cemeteries. Transgressions against the Alcohol Ban Bylaw can be notified to the Police who have the power to enforce the bylaw and if the situation escalates, can use their powers under other Acts as appropriate.

The process required for adding a specific public place to the Alcohol Ban Bylaw schedule involves a review of the Bylaw and there is one of these reviews scheduled for later this calendar year, leading into 2022. Adding a specific place to the schedule as a Permanent Alcohol Ban Area requires:

- that there is evidence that the area to which the Ban will apply has experienced a high level of crime or disorder that can be shown to have been caused or made worse by alcohol consumption in the area, and;
- that the Ban is an appropriate and proportionate response that can be justified as a reasonable limitation on people's rights and freedoms, and;
- Consideration of the views of the New Zealand Police as to whether the Ban is required

Meeting the requirements for adding the Kauae Urupā/Cemetery as a Permanent Alcohol Ban Area would be difficult given the low number of known alcohol related incidents in this area. At the meeting we will have staff from the Council's Community & Regulatory Services team and Strategy team that have worked with Alcohol Ban areas to discuss the process and options for dealing with this type of behaviour in public places.

3.3 Other tools

Use of signage

Another tool for supporting sociable behaviour in the urupā/cemetery in relation to consuming alcohol is to use signage to promote the behaviour expectations held within the Cemetery Policy. This could be done at key access points and provides valuable assistance to the public or Trustees in having support for letting visitors know about standards of behaviour that may not be acceptable.

Doc No. RDC-608985

1

File No: 608985

KAUAUE URUPA / CEMETERY POLICY

Date adopted: November 2013

Date for review: March 2016

Position responsible: Secretary – Kauae Urupa / Cemetery Trust

Policy purpose:

The purpose of this policy is to give guidance in the management and operation of the Kauae Urupa / Cemetery (the Trust) to allow for the Trust to carry out its obligation in terms of the Burial and Cremations Act 1964 for the disposal of deceased persons.

Scope of Policy:

This policy shall only apply to the Kauae Urupa / Cemetery located on Ngongotaha Road.

This policy does not apply to privately owned cemeteries or Urupa.

This policy does not affect the operation of any regulation under the Health Act 1956, or the Burial and Cremations Act 1964 or any other relevant statute or regulation.

Glossary:

Ashes: means the cremated remains of a dead human being.

Authorised Person: means a person to whom a burial warrant has been issued and has provided evidence of authority to manage and or control a burial.

Body: means a dead human being, or human remains, or cremated remains of such.

Burial: means to bury or inter the ashes of, a dead body.

Burial Plot: means an area of a cemetery to which a "Right of Burial" shall apply.

Burial Warrant: (Indemnity Form) means a certificate that is issued by the Council, upon acceptance of all fees, charges and conditions by those responsible for the management or control of a burial, granting permission to inter a body within a cemetery which is controlled / administered by Council.

Cemetery: means any land that is set apart by any Act before the commencement of the Burial and Cremation Act 1964 or under said Act for the purpose of burying the dead. The land is under the control of or administered by the Council. This excludes identified Urupa.

Council: means the Rotorua District Council acting under authority from the Kauae Urupa / Cemetery Trust.

Drop off service: this is a service available where a full chapel hireage is not required. The casket is deposited within the chapel and those mourners who followed the hearse are permitted to say there last farewells.

Express Permission: In terms of this policy and section 18.9.3 Unveiling Ceremonies, the term "express permission" shall mean that permission has been granted by a Council representative and that the ceremony has been booked so as to avoid possible conflicts of services.

Lawn Cemetery: means a cemetery that is developed in such a way as to present a park like appearance with concrete berms.

Right of Burial: means a burial plot that has been purchased for the purposes of interring a body. This does not constitute a purchase of the "real estate". In the case of a reservation of a plot or plots then section 10 (4) of the Burial and Cremations Act 1964 shall apply.

Unveiling Ceremony: means a ceremony to celebrate a memorial to a person.

Monument: means any structure, plaque, headstone, masonry, casting or item placed on the berm section of a "Burial Plot".

Service Person: means a person who has been a member of Her Majesty's Forces pursuant to Section 15 (a)(i) of the Burial and Cremations Act 1964.

Service Cemetery: means any land or part of an existing cemetery that has been set aside for the purpose of burial of person who have been on operational service in Her Majesty's Forces and the husband, wife, civil union partner of a person who has been on operational service in Her Majesty's Forces pursuant to Section 15 of the Burial and Cremations Act 1964.

The Act: in terms of this policy shall mean the Burial and Cremations Act 1964.

The Trust: shall within the policy mean the Kauae Urupa / Cemetery Trust as established under the trust deed dated 23rd June 1884 made in the Native Land Court.

Urupa: means a Maori burial ground or cemetery.

18.9.1 Burial and Right of Burial

Policy:

Purchase of "Right to Burial"

The following shall apply to the purchase of a "Right to Burial" authorisation

- All prescribed forms must be completed and submitted to Council no later than twenty four hours before the date of the intended burial.
- Upon receipt of the prescribed forms Council will determine the location of the burial based on the cemetery plan.
- Any pre-purchase of the "Right to Burial" shall be limited to a total of four burial plots.
- An authorised person shall ensure that all fees for burial and the purchase of a "Right to Burial" are paid within one month of the burial or in the case a pre purchase that all outstanding fees are paid within one month of the signing of an indemnity form.
- No more than two interments of deceased persons are permitted for each adult "Right to Burial" purchased unless the burial plot is purchased for the express purpose of interring ashes.

- The number of internments permitted per burial plot maybe varied in writing by the Manager: Parks and Recreation.

Transfer of "Right to Burial"

A "Right to Burial" can be transferred only with the permission of the Trust and upon payment of all and any outstanding fees owed to the Trust. Proof of ownership and authority to transfer the "Right to Burial" will need to be provided to the Trust. A fee will be charged for the updating of Council records.

"Right to Burial" can only be surrendered to the Trust. The Trust will reimburse the holder or the holder's estate the original purchase amount upon the production of proof of purchase and confirmation of transferred ownership.

Lapse of "Right to Burial"

The period for which a "Right to Burial" can remain unused is sixty years (Section 10 (4) of the Burial and Cremations Act 1964). At the end of this period the "Right of Burial" shall be deemed to have lapsed and Council reserves the right, with the proper consultation, agreement and reparation, to resale the "Right to Burial".

18.9.2 Times of Burials, Reservations, Chapel Services

Policy:

Burial, cremation and chapel services will be provided between the following hours:

Monday to Friday	8:00am to 4:00pm*
Saturdays and Sunday	10:00am to 3:00pm
Statutory Holidays	By arrangement

Services required outside of the hours specified for Monday to Friday and at any other time including Statutory Holidays or within the minimum notification period shall be charged at an increased rate to cover extra costs incurred.

* For the chapel drop of service the hours shall be Monday to Friday 8:00am to 4:00 pm. The hours for Saturday, Sunday and public holidays shall be as per the times listed above. An after-hours service will be provided by arrangement with an appropriate fee. Each drop off period shall last no longer than fifteen minutes.

Reservation for burial, cremation and chapel services are to be made giving the minimum notice of eight business hours prior to the service.

Normal business hours (Monday to Friday) 8:00am to 4:30pm

A twenty four hour, seven day-a-week reservation service for all burials will be provided. Reservations are made:

- During normal business hours – via phone, direct to the Cemetery/ Crematorium Officer or if phone unattended via the automated paging system.
- Outside of normal business hours – via phone to the Council after hour's answering service.

For reservations made during normal business hours verification of notice of unavailability will be given within two hours. For reservations made outside of normal business hours verification of notice of unavailability will be given:

- During the normal working week – by 8:00pm or at the commencement of normal working hours, whichever comes first.
- Weekends and Statutory Holidays – at an appropriate time to meet newspaper deadlines or at the commencement of normal business hours, whichever comes first.

The minimum allowable timeframe between services conducted in the same area by differing Funeral Directors be:

- Burials within ten rows or twenty plots of each other - 1½ hours

18.9.3 Unveiling Ceremonies

Policy:

All unveiling ceremonies shall take place only with the express permission of the Council and shall only occur during daylight hours.

Should there be other ceremonies occurring at the same time as the proposed unveiling ceremony Council reserves the right to request that an alternative time be used.

There shall be no additional charges incurred for an unveiling ceremony.

18.9.4 Grave Digging & Disinterments

Policy:

At the time of the purchase of a "Right to Burial" the authorised person shall indicate whether the plot is being purchased for one or two persons. Where the plot is indicated for one person then the depth shall be approximately 1,450mm, where the plot is indicated for two people then the depth of the first interment shall be approximately 1,830mm.

Council records will record the burial as either a single or double depth and in the instance that the burial plot is purchased for a single burial and once completed that the plot is closed to further interment of remains. Ash interment's may be carried out as per section 18.9.6 Ash Interments.

In all instances of burial there should remain a total cover of approximately 1,200mm above the final buried coffin and the existing ground level.

At all times during digging and filling, the Trust has the responsibility for the public's health and safety within the cemetery. For this reason a duly appointed Trust representative shall be on site for any permitted family excavation and filling of graves.

Should a disinterment be required for any reason then this can only be completed with the express authorisation of the Minister of Health and payment of all fees prior to disinterment taking place. Section 51 and 55 of the Burial and Cremations Act 1964 shall apply for all disinterments.

Assurance needs to be given to the Trust that the disinterred body will be reinterred in a registered cemetery or urupa.

18.9.5 Memorials, Monuments and Headstones

Policy:

The following shall apply to the erection, placement of Memorials, Monuments and headstones:

- A permit is required from Council for the placement of any Memorial, Monument and Headstone, Gravestone or any other structure prior to it being placed
- Information to be supplied to Council with the application shall be but not limited to dimensions, material, any inscriptions and other adornments proposed
- Information on what is permitted shall be contained within the Cemeteries, Crematorium Procedures and Operations Manual and will be reviewed periodically.
- Floral and other tributes (except immediately following burial) will be restricted to what can be reasonably placed on the concrete berm. Council reserves the right to remove any memorials which are broken, neglected or not on the concrete berm.
- Ownership and maintenance of any memorial, monument or headstone is deemed to remain with the authorised person or their heirs/successors. The Council accepts no responsibility for repairs which arise from vandalism, or wilful damage to headstones.
- No plot shall be enclosed with any railing, kerbing or covered structure
- Cost for the processing of the Memorial Permits is included in the plot purchase amount.
- That Memorials, Monuments and Headstones which are installed without a permit are subject to removal until such a time as permission is obtained.

18.9.6 Ash Interments

Policy:

Ash interments can only take place in dedicated areas or in burial plots for which a "Right to Burial" has been purchased. Where the interment of ashes is within a "Right to Burial" then the written permission of the authorised person or their heir/successors is required before interment can take place.

18.9.7 Records

Policy:

Council shall maintain a record of all interments that are conducted in those cemeteries for which Council has management responsibilities. Access to the records can be either through the Councils website or by a written request to Council.

18.9.8 Conduct within Cemeteries

Policy:

All users / visitors to the cemetery are required to conduct themselves in an appropriate manner as befits a cemetery. The following activities are prohibited within the Kauae Urupa / Cemetery:

- Damaging, defacing or otherwise interfering with any memorials, monuments, headstones
- Disturbing or removal of a body without the express written permission of the Trust and the Department of Health
- Taking part in any gathering that is not for the purposes of a religious ceremony or memorial service for burial, cremation or unveiling ceremony
- The planting of any tree or shrub within the cemetery grounds without the express written permission of the Trust
- Camping or overnight stays will not be permitted in the cemetery
- Any drunken or disorderly conduct will not be permitted
- The soliciting, advertising and/or sale of any article, material or item shall be prohibited within any cemetery.

Dogs are permitted within the cemetery for the express purpose of visiting a grave, attending a burial, memorial service and must be upon a leash at all times. Any dog faeces must be removed by the person controlling the dog.

18.9.9 Her Majesty's Service Personnel

Policy:

The Trust shall maintain an area for the specific interment of Her Majesty's Service Personnel.

No burial is to take place within this area without the express written permission of the Veterans' Affairs New Zealand which can be obtained through the Returned Services Association and the obtaining of a "Right to Burial" from Council.

All memorials, monuments, gravestones shall be as described for a flat lawn area and purchased through the Veterans' Affairs New Zealand.

18.9.10 Fees and Charges

Policy:

The Trust shall set fees and charges to recover the cost of operating, maintaining and developing the cemetery. These fees and charges shall be reviewed annually and amended as needed.

The Trust retains the right to charge additional fees for services outside normal business hours as per clause 18.9.2 of this policy.

In the event that a burial or memorial service is cancelled within four business hours of the scheduled time to occur then the Trust shall charge a cancellation fee attributable to ten percent of the original amount.

18.9.12 Burial and Cremation of Poor Persons

Policy:

7

Doc No. RDC-608985

File No: 608985

The Council shall provide free of charge a cremation service for any poor person. This service will only be offered upon the production of a signed order by a Justice of the Peace stating that they have satisfied themselves that the deceased person has not left sufficient means to pay the charge, and that their relatives and friends are unable to pay the same (Section 49 of the Burial and Cremations Act 1964).

Relevant/Related Legislation/Bylaws and Policies

Burial and Cremations Act 1964 – This act covers the management, establishment and regulation of cemeteries within New Zealand.

Burial and Cremation (Removal of Monuments and Tablets) Regulations 1967 – This regulation governs the process required to be followed in the removal of any Memorial, Monument or Gravestone from a cemetery.

Civil Defence and Emergency Management Act 2002 – The purpose of this act as it relates to this policy is to provide for the planning and preparation from emergencies and for response and recovery in the event of an emergency.

Cremation Regulations 1973 – This regulation sets out the requirements and controls around the act of cremation and disposal of ashes.

Health (Burial) Regulations 1946 – This regulation sets out the procedures for the handling of deceased persons and the registration of funeral directors.

Local Government Act 2002 – The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities.

Resource Management Act 1991 – The purpose of this Act is to promote the sustainable management of natural and physical resources.

Rotorua District Council General Bylaw 2011 – NZS 9201: Part 14:1999 – Cemeteries and Crematoria – This bylaw sets out the general terms that the Council operates all of its cemeteries and crematorium under.

5 General Business

6 Closing Karakia - Te Karakia Whakamutunga

Kauae Urupā /Cemetery Trust Board Meeting Minutes 7 May 202125-01-041
RDC-1135542

Minutes

**Kauae Urupā /Cemetery Trust Board meeting
held Friday 7 May 2021, 9.00 am
in Committee Room 2, Rotorua Lakes Council**

MEMBERS PRESENT: Mayor Chadwick (Chair)
Cr Donaldson; Cr Maxwell; Cr Yates; Mr Biddle; Mr Kirby;
Mr Morrison; Mr Rika

APOLOGIES: None

STAFF PRESENT: G Williams, Chief Executive, R Pitkethley, Secretary Kauae
Urupā/ Cemetery Trust Board; G Smith, Financial
Accountant; L Richards, Strategy Advisor; R Horn, Inner City
Manager; I Brell and G Konara, Governance Support Advisors

The meeting opened at 9.03 am
The Chair welcomed members and staff.

**1 KARAKIA WHAKAPUAKI
OPENING KARAKIA**

Mr Biddle opened the meeting with a Karakia.

**2 NGĀ WHAKAPĀHA
APOLOGIES**

None

**3 TE WHAKĀŪ I NGĀ MENETI
CONFIRMATION OF MINUTES**

3.1 KAUAU URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 2 SEPTEMBER 2020

Resolved

“That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 2 September 2020 be confirmed as a true and correct record”.

Moved: Cr Donaldson
Seconded: Cr Yates

CARRIED

4 PŪRONGO KAIMAHI STAFF REPORTS

RECOMMENDATION

4.1 KAUAU URUPĀ/CEMETERY TRUST BOARD – FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Resolved:

- 1. That Kauae Urupā/Cemetery Trust Board's Financial Statements for the year ended 30 June 2020 be received.**

Moved: Mr Morrison

Seconded: Mr Biddle

CARRIED

George Smith overviewed the Annual Report for the year ended 30 June 2020 (Attachment 1).

The following comments were made:

- It was noted about half of the total number of burials require new plots each year. Considering the number of burials each year for the last five years, around fifty new plots are required each year.
- Requested a breakdown of Ngāti Whakaue burials age wise, to understand the status of the health of their whanau.

Resolved:

- 2. That Kauae Urupā/Cemetery Trust Board's Financial Statements for the year ended 30 June 2020 be adopted.**

Moved: Cr Yates

Seconded: Cr Donaldson

CARRIED

ATTENDANCE: Mr Kirby joined the meeting at 9.15 am and Mr Rika at 9.20 am.

RECOMMENDATION

4.2 KAUAU URUPĀ/CEMETERY OPERATIONS REPORT FOR THE 6 MONTHS ENDING 30 DECEMBER 2020

Resolved:

- 1. That Kauae Urupā/Cemetery Operations Report for the six months ending 30 December 2020 be received.**

Moved: Cr Yates

Seconded: Mr Morrison

CARRIED

Rob Pitkethley overviewed the report. The following were noted:-

Burials

- In the six months from 1 July 2020 to 31 December 2020 (Q1-Q2) there have been a total of 48 burials at the Kauae Urupā/Cemetery.

Maintenance

- InfraCore is the maintenance contractor for Kauae Urupā/Cemetery.
- Audits are carried out to measure the contractor performance against the specified maintenance standards. Recent audits in 2021 have shown the compliance scores have deteriorated and work has been initiated with InfraCore to improve the standards.
- Expenses to upkeep the vegetation and burial ground preparation are combined and shown as a single expense titled 'ground maintenance' in the annual report.

Action Point - Requested to enter the two expenses separately in the financial reports.

Capital Improvement Works

- Capital improvement work carried out was at a minimal level over the July 2020 to December 2020 period.
- Three (3) public berms and a short new berm in the Urupā has been laid in the previous operational year. The Urupā berm has created thirteen (13) plots of which eight (8) are unallocated at this time.
- Water taps suitable to assist with getting water for washing headstones have been provided with connections into the water lines.
- Thirteen old small green bins have been replaced with seven new 240 litre bins within a wooden façade frame. Infracore has reported that littering has not been noticeably worse since the bins were replaced. Therefore, at this stage, there does not seem to be the need for more bins.
- Map showing the bin and hand wash station placement in the cemetery (Attachment 2).
- There is room for an increase in the number of plots available in the urupā/cemetery and as per the development plan for the cemetery (Attachment 3).
- Council is working to map the site on an aerial view overlay so trustees can better understand the current situation of plot allocation and how future berms/plots can be appropriately reserved and/or purchased.
- It is growing important to consider a hui-a-iwi to discuss allocation and funding processes for new Ngāti Whakaue berms in the Urupā.
- ***Action Points –***
 - 1. Introduce green waste bins to the urupā/cemetery, if the Council decides to introduce these bins to the households.***
 - 2. Look in to the possibility of having a cart to load the green waste to take to bins.***
 - 3. Work with Trustees on some appropriate signage for helping visitors at the Urupā.***

Waka Kotahi NZ Transport Agency Work on State Highway 5 (SH 5)

- Map from Waka Kotahi showing SH5 Tarukenga to Ngongotahā Safety Improvements Plan was discussed (Attachment 4).
- The work is scheduled for completion in late 2021.

- The immediate section relating to Kauae Urupā/Cemetery is the SH5/SH36 Ngongotahā roundabout and upgrades and include an extra lane in all directions around the roundabout, a slip lane for west bound (Hamilton) traffic and updated road line markings, lighting, signage and wider sealed shoulders.
- There is nothing in the current programme to consider changes to the Henderson Road entry to the Urupā/Cemetery.
- There may be some seal widening along in front of the Urupā/Cemetery to allow for the appropriate width for the cycle lane running to Ngongotahā.
- Council will continue to discuss with Waka Kotahi the final landscaping of the area to see what the front bank of road reserve will look like and if there are opportunities to coordinate efforts for the Kauae road frontage area.

Natural Burials

- Council staff met with Sarah Dewes (Compassionate Communities) and Mark Blackham from Natural Burials (a not-for-profit natural burial certifier organisation) to discuss natural burials in Rotorua.
- Discussions on the possibility for natural burials at Kauae site have not been pursued due to more work needing to be done on how vacant areas can best be used.
- Council is checking the Rotorua Cemetery site at Sala Street to see if there are areas at this reserve that may be suitable for natural burials.

Trustee Change Process

- The change of Trustees on the Kauae Urupā/Cemetery Trust Board requires a Maori Land Court process that has been initiated and is now being processed by the Court. It is expected that this should be formalised within the next few months.

Draft 2021-31 Long Term Plan (LTP)

- Ongoing ratepayer funded capital work are required for Kauae Urupā/Cemetery upgrades such as for fencing, entrance features, road corrections to the Henderson Road/SH5 junction, berm development and car park.
- It is requested \$100k per year for the first 3 years in the draft LTP. The LTP will be finalised at the end of June 2021.

RECOMMENDATION

4.3 PUBLIC BEHAVIOUR MANAGEMENT AT THE KAUAU URUPĀ/CEMETERY

Resolved

- 1. That the Public Behaviour Management at the Kauae Urupā/Cemetery report be received.**

Moved: Cr Maxwell

Seconded: Mr Biddle

CARRIED

Rob Pitkethley overviewed the report.

Mr Rika advised the recent incident at a burial had been resolved with the Trustees meeting with family members at a Hui-a- iwi. The Trustees asked if the background section 3 could be amended to relate to consideration of signage and controls around appropriate behaviour at the Urupā/Cemetery.

- The trustees were advised from Leigh Richards, Strategy Advisor – Rotorua Lakes Council, on the process involving in implementing an alcohol ban and a temporary alcohol ban.
- To create an Alcohol Ban Area certain requirements on alternative methods, Police incidences and evidence and appropriateness must be met. It was unlikely these could be met for the Urupā.
- Trustees concluded that an education programme should be considered and resourced to better educate visitors on appropriate behaviour.
- **Action Point –**
 1. ***Work with Trustees on appropriate signage to educate visitors on appropriate behaviour at the Urupā***

5 GENERAL BUSINESS

Crematorium:-

- Mr Rika reported there had been incidents where the family of the deceased has felt they have been led through the back door of the crematorium, which should not have happened.
- Mr Pitkethley described the crematorium entrance process and how the chapel entrance was not connected due to the new building so all entrances happened through the same door.
- The Trustees agreed to work with staff and Infracore on a more appropriate way for caskets to be delivered and this would be implemented.
- **Action Point –**
 1. ***Work with Trustees and Infracore for a more appropriate way to receive caskets for cremation when they don't involve use of the chapel.***

Cost for Unveiling:-

- It was questioned and confirmed that there is no cost for unveiling.

6 CLOSING KARAKIA

Mr Rika closed the meeting with a Karakia.

Meeting closed at 10.45 am.

SUMMARY OF ACTION POINTS

Meeting Date	Action	Assignee
7 May 2021	Maintenance Expenses to upkeep the vegetation and burial ground preparation are combined and shown as a single expense titled 'ground maintenance' in the annual report. 1. <i>Requested to enter the two expenses separately in the financial reports.</i>	Mr Pitkethley & Accounts Department
	Capital Improvement Works 1. <i>Introduce green waste bins to the urupā/cemetery, if the Council decides to introduce these bins to the households.</i> 2. <i>Look in to the possibility of having a cart to load the green waste to take to bins.</i> 3. <i>Work with Trustees on some appropriate signage for helping visitors at the Urupā.</i>	Mr Pitkethley
	Public Behaviour Management at the Kauae Urupā/Cemetery 1. <i>Work with Trustees on appropriate signage to educate visitors on appropriate behaviour at the Urupā</i>	
	General Business - Crematorium 1. <i>Work with Trustees and Infracore for a more appropriate way to receive caskets for cremation when they don't involve use of the chapel.</i>	

ATTACHMENT 1: FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Annual Report

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Contents

1	Entity Information
2	Approval of Performance Report
3	Statement of Service Performance
4	Statement of Financial Performance
5	Statement of Financial Position
6	Statement of Cash Flows
7	Depreciation Schedule
8	Statement of Accounting Policies
9 - 10	Notes to the Performance Report

Entity Information

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Legal Name of Entity

Kauae Cemetery Trust Board

Entity Type and Legal Basis

Kauae Cemetery Trust Board is engaged in the business of a Cemetery.

Registration Number

CC24104

Entity's Purpose or Mission

Provision of a cemetery in the Rotorua District in partnership with Ngati Whakaue.

Entity Structure

The Trust is governed by representatives of Ngati Whakaue and Rotorua Lakes Council.

Main Sources of Entity's Cash and Resources

The Trust relies on grants from Rotorua Lakes Council and fees from Burials to cover both incidental and operating costs.

Physical Address

1061 Haupapa Street
Rotorua 3010

Postal Address

PO Box 610
Rotorua 3040

Approval of Performance Report

Kauae Cemetery Trust Board
For the year ended 30 June 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Kauae Cemetery Trust Board for year ended 30 June 2020.

APPROVED

Trustee
Date

Trustee
Date

Statement of Service Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Description of Entity's Outcomes

Provision and maintenance of a cemetery in Rotorua District.

	2020	2019
Description and Quantification of the		
Cemetery Maintenance	122,473	139,879
Other Costs	4,285	1,532

In the last twelve months there have been a total of 104 burials. 33 burials were in the Ngati Whakaue Urupa, 3 in the Tuhoe allocated plots, and the remaining 68 burials were in the Public Section. Of the 33 Ngati Whakaue burials, 21 required the use of new Ngati Whakaue plots while the rest were interred with previously buried family members. In the public area the burials comprised of 36 new burials while 32 were in existing plots with interments with previously buried family members.

The table below of burials over the last five years shows the total number of burials for each year listed.

	2016	2017	2018	2019	2020
General Area	60	66	62	59	71
Ngati Whakaue	33	31	35	41	33
Total	93	97	97	100	104

Statement of Financial Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	Notes	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	62,807	62,807
Revenue from providing goods or services	1	166,307	170,471
Interest, dividends and other investment income	1	6,276	6,871
Total Revenue		235,390	240,150
Expenses			
Costs related to providing goods or services	2	126,758	141,411
Total Expenses		126,758	141,411
Surplus/(Deficit) for the Year		108,632	98,739

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Financial Position

Kauae Cemetery Trust Board
As at 30 June 2020

	Notes	30 Jun 2020	30 Jun 2019
Assets			
Current Assets			
Cash and Cash equivalents	3	16,150	16,140
Debtors and Prepayments	3	639,236	542,313
Other Current Assets	3	3,015	3,485
Total Current Assets		658,401	561,939
Non-current Assets			
Property, Plant & Equipment	5	717,000	717,000
Investments	3	219,523	212,786
Total Non-current Assets		936,523	929,786
Total Assets		1,594,924	1,491,725
Liabilities			
Current Liabilities			
Creditors and Accrued expenses	4	8,879	14,313
Total Current Liabilities		8,879	14,313
Total Liabilities		8,879	14,313
Net Assets		1,586,045	1,477,412
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,586,045	1,477,412
Total Accumulated Funds		1,586,045	1,477,412

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Cash Flows

Kauae Cemetery Trust Board

For the year ended 30 June 2020

	Notes	2020	2019
Cash Flows from Operating Activities			
Donations, fundraising and other similar receipts		62,807	62,807
Interest, dividends and other investment receipts		10	16
Cash receipts from other operating activities		63,951	78,604
Payments to suppliers and employees		(126,758)	(141,411)
Total Cash Flows from Operating Activities		10	16
Cash Flows from Investing and Financing Activities			
Repayment received on loans made to other parties		(6,266)	(14,108)
Cash Flows from Other Investing and Financing Activities		6,266	14,108
Total Cash Flows from Investing Activities		-	-
Net Increase/(Decrease) in Cash		10	16
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period		16,140	16,124
Cash and cash equivalents at end of period		16,150	16,140
Net change in cash for period		10	16

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached r accounts.

Depreciation Schedule

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Name	Purchased	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Land & Buildings							
Asset Revaluation - 2019	30 Jun 2019	20,958	20,958	-	-	-	20,958
Buildings	30 Jun 2015	51,042	51,042	-	-	-	51,042
Buildings	01 Apr 2010	85,000	41,438	-	-	-	41,438
Buildings revaluation to rating revaluation 30 June 2012	01 Jun 2011	90,795	90,795	-	-	-	90,795
Improvements	01 Apr 2010	8,448	7,767	-	-	-	7,767
Land	01 Apr 2010	113,250	113,250	-	-	-	113,250
Land revaluation to rating valuation to 30 June 2012	01 Jun 2011	391,750	391,750	-	-	-	391,750
Total Land & Buildings		761,243	717,000	-	-	-	717,000
Total		761,243	717,000	-	-	-	717,000

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Accounting Policies

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax

The entity is not registered for GST. However, the accounts have been prepared on a GST exclusive basis because Rotorua Lakes Council returns GST for the Trust on an agency basis.

Income Tax

Kauae Cemetery Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Statements

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received RLC	60,000	60,000
Veteran Affairs NZ Ltd	2,807	2,807
Total Donations, fundraising and other similar revenue	62,807	62,807
Revenue from providing goods or services		
Burials	164,860	170,218
Bad Debts Recovery	1,447	254
Total Revenue from providing goods or services	166,307	170,471
Interest, dividends and other investment income		
Interest Received	6,276	6,871
Total Interest, dividends and other investment income	6,276	6,871
	2020	2019
2. Analysis of Expenses		
Costs related to providing goods or services		
Bad Debts	1,255	0
Commissions	239	0
Doubtful Debts Provision	50	0
General Expenses	44	0
Ground Maintenance	122,473	139,879
Insurance	501	423
Light Power & Heating	1,141	1,028
Premises Costs	600	81
Subscriptions	456	0
Total Costs related to providing goods or services	126,758	141,411
	2020	2019
3. Analysis of Assets		
Cash and Cash equivalents		
Westpac Cheque Account	16,150	16,140
Total Cash and Cash equivalents	16,150	16,140
Debtors and Prepayments		
Accounts Receivable	12,235	5,408
Accounts Receivable Less Provision for Impairment of Receivables	(4,774)	(4,724)
Monies Held in RLC Current Account	631,775	541,630
Total Debtors and Prepayments	639,236	542,313
Other Current Assets		
Accrued Interest	2,694	3,164
RWT Paid	321	321
Total Other Current Assets	3,015	3,485
Investments		
Westpac Term Deposit	219,523	212,786
Total Investments	219,523	212,786

Notes to the Statements

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	2020	2019
4. Analysis of Liabilities		
Creditors and Accrued expenses		
Accounts Payable	8,879	14,313
Total Creditors and Accrued expenses	8,879	14,313
	2020	2019
5. Property, Plant and Equipment		
Property, Plant & Equipment		
Land & Buildings	761,243	761,243
Less Accumulated Depreciation on Land & Buildings	(44,243)	(44,243)
Total Property, Plant & Equipment	717,000	717,000
	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,456,454	1,357,715
Current Year Earnings	108,632	98,739
Asset Revaluation Reserve	20,958	20,958
Total Accumulated Funds	1,586,045	1,477,412

7. Commitments

There are no commitments as at 30 June 2020 (2019: \$Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (2019: \$Nil).

9. Related Parties

InfraCore (previously Rotorua Contracting) is a Council Controlled Organisation owned by Rotorua Lakes Council, and provides day to day operational maintenance services for the Trust. The total cost of InfraCore services provided was \$122,472 (2019: \$139,789). \$8,879 was outstanding at year end (2019: \$14,313). Rotorua Lakes Council acts as an agent for the Trust collecting fees and returning the GST on income and expenditure for the Trust.

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2019: \$Nil).

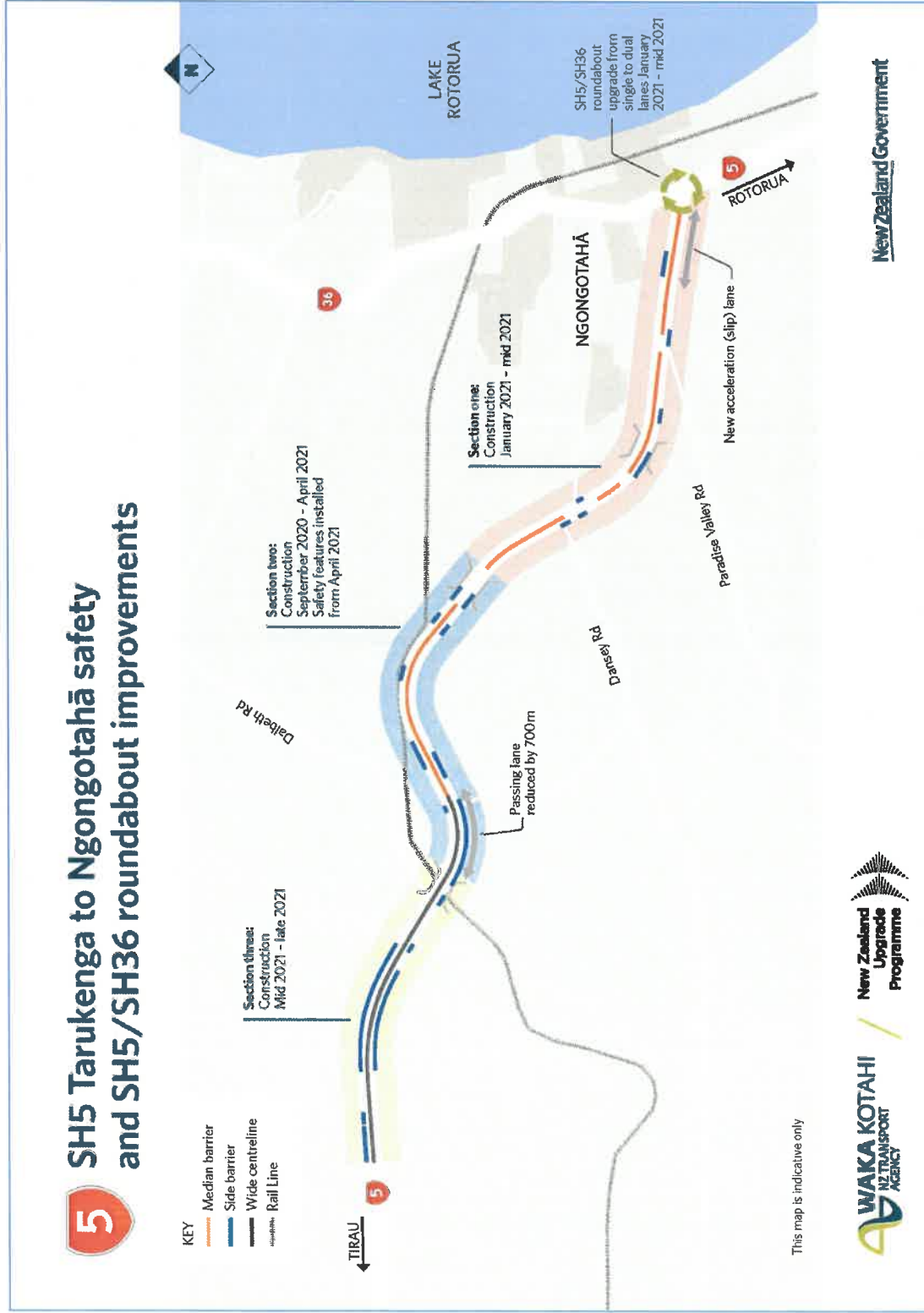
11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

ATTACHMENT 3 - DEVELOPMENT PLAN - KAUAE URUPĀ / CEMETERY



ATTACHMENT 4 - SH 5 MAP – TARUKENGA TO NGONGOTAHĀ



25-01-041
RDC-1194006

NOTICE OF MEETING
KAUAE URUPĀ / CEMETERY
TRUST BOARD

ADMINISTERING KAUAE LAWN CEMETERY, MAIN ROAD, NGONGOTAHA

AGENDA

Date: 30 November 2021
(Meeting rescheduled as the 10 November
2021 meeting lapsed due to lack of quorum)

Time: 1.00pm

Venue: Committee Room 1

MEMBERSHIP

Chairperson

Mayor Chadwick

Members

Cr Dave Donaldson

Cr Trevor Maxwell

Cr Mercia Yates

Mr Leo Rika

Mr Monty Morrison

Mr Kingi Biddle

Mr Mihaere Kirby

Secretary

Mr Rob Pitkethley

Quorum

5

Order of Business

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4	Confirmation of Minutes – Te whakaū i ngā meneti.....	4
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7	Closing Karakia - Te Karakia Whakamutunga	42

1 Meeting Procedures –

Standing Order Number 11 - Quorum

- The meeting scheduled for 10 November 2021 lapsed due to lack of quorum within 30 minutes of the advertised start of the meeting.
- The business of the lapsed meeting will be discussed at this meeting.

2 Opening karakia - Karakia whakapuaki

3 Apologies - Ngā whakapāha

The Chair invites notice from members of:

1. Apologies, including apologies for lateness and early departure from the meeting,

4 Confirmation of Minutes – Te whakaū i ngā meneti

4.1 Kauae Urupā / Cemetery Trust Board Minutes 7 May 2021

25-01-041
RDC-1135542

Minutes

Kauae Urupā / Cemetery Trust Board meeting
held Friday 7 May 2021, 9.00 am
in Committee Room 2, Rotorua Lakes Council

MEMBERS PRESENT:	Mayor Chadwick (Chair) Cr Donaldson; Cr Maxwell; Cr Yates; Mr Biddle; Mr Kirby; Mr Morrison; Mr Rika
APOLOGIES:	None
STAFF PRESENT:	G Williams, Chief Executive, R Pitkethley, Secretary Kauae Urupā/ Cemetery Trust Board; G Smith, Financial Accountant; L Richards, Strategy Advisor; R Horn, Inner City Manager; I Brell and G Konara, Governance Support Advisors

The meeting opened at 9.03 am
The Chair welcomed members and staff.

1 KARAKIA WHAKAPUAKI OPENING KARAKIA

Mr Biddle opened the meeting with a Karakia.

2 NGĀ WHAKAPĀHA APOLOGIES

None

3 TE WHAKAŪ I NGĀ MENETI CONFIRMATION OF MINUTES

3.1 KAUAЕ URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 2 SEPTEMBER 2020

Resolved

“That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 2 September 2020 be confirmed as a true and correct record”.

Moved: Cr Donaldson

Seconded: Cr Yates

CARRIED

4 PŪRONGO KAIMAHI STAFF REPORTS

RECOMMENDATION

4.1 KAUAЕ URUPĀ/CEMETERY TRUST BOARD – FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Resolved:

- 1. That Kauae Urupā/Cemetery Trust Board’s Financial Statements for the year ended 30 June 2020 be received.**

Moved: Mr Morrison

Seconded: Mr Biddle

CARRIED

George Smith overviewed the Annual Report for the year ended 30 June 2020 (Attachment 1).

The following comments were made:

- It was noted about half of the total number of burials require new plots each year. Considering the number of burials each year for the last five years, around fifty new plots are required each year.
- Requested a breakdown of Ngāti Whakaue burials age wise, to understand the status of the health of their whanau.

Resolved:

- 2. That Kauae Urupā/Cemetery Trust Board’s Financial Statements for the year ended 30 June 2020 be adopted.**

Moved: Cr Yates

Seconded: Cr Donaldson

CARRIED

ATTENDANCE: Mr Kirby joined the meeting at 9.15 am and Mr Rika at 9.20 am.

RECOMMENDATION

4.2 KAUAU URUPĀ/CEMETERY OPERATIONS REPORT FOR THE 6 MONTHS ENDING 30 DECEMBER 2020

Resolved:

1. That Kauae Urupā/Cemetery Operations Report for the six months ending 30 December 2020 be received.

Moved: Cr Yates

Seconded: Mr Morrison

CARRIED

Rob Pitkethley overviewed the report. The following were noted:-

Burials

- In the six months from 1 July 2020 to 31 December 2020 (Q1-Q2) there have been a total of 48 burials at the Kauae Urupā/Cemetery.

Maintenance

- InfraCore is the maintenance contractor for Kauae Urupā/Cemetery.
- Audits are carried out to measure the contractor performance against the specified maintenance standards. Recent audits in 2021 have shown the compliance scores have deteriorated and work has been initiated with InfraCore to improve the standards.
- Expenses to upkeep the vegetation and burial ground preparation are combined and shown as a single expense titled 'ground maintenance' in the annual report.

Action Point - Requested to enter the two expenses separately in the financial reports.

Capital Improvement Works

- Capital improvement work carried out was at a minimal level over the July 2020 to December 2020 period.
- Three (3) public berms and a short new berm in the Urupā has been laid in the previous operational year. The Urupā berm has created thirteen (13) plots of which eight (8) are unallocated at this time.
- Water taps suitable to assist with getting water for washing headstones have been provided with connections into the water lines.
- Thirteen old small green bins have been replaced with seven new 240 litre bins within a wooden façade frame. Infracore has reported that littering has not been noticeably worse since the bins were replaced. Therefore, at this stage, there does not seem to be the need for more bins.
- Map showing the bin and hand wash station placement in the cemetery (Attachment 2).
- There is room for an increase in the number of plots available in the urupā/cemetery and as per the development plan for the cemetery (Attachment 3).
- Council is working to map the site on an aerial view overlay so trustees can better understand the current situation of plot allocation and how future berms/plots can be appropriately reserved and/or purchased.
- It is growing important to consider a hui-a-iwi to discuss allocation and funding processes for new Ngāti Whakaue berms in the Urupā.

- **Action Points –**

1. *Introduce green waste bins to the urupā/cemetery, if the Council decides to introduce these bins to the households.*
2. *Look in to the possibility of having a cart to load the green waste to take to bins.*
3. *Work with Trustees on some appropriate signage for helping visitors at the Urupā.*

Waka Kotahi NZ Transport Agency Work on State Highway 5 (SH 5)

- Map from Waka Kotahi showing SH5 Tarukenga to Ngongotahā Safety Improvements Plan was discussed (Attachment 4).
- The work is scheduled for completion in late 2021.
- The immediate section relating to Kauae Urupā/Cemetery is the SH5/SH36 Ngongotahā roundabout and upgrades and include an extra lane in all directions around the roundabout, a slip lane for west bound (Hamilton) traffic and updated road line markings, lighting, signage and wider sealed shoulders.
- There is nothing in the current programme to consider changes to the Henderson Road entry to the Urupā/Cemetery.
- There may be some seal widening along in front of the Urupā/Cemetery to allow for the appropriate width for the cycle lane running to Ngongotahā.
- Council will continue to discuss with Waka Kotahi the final landscaping of the area to see what the front bank of road reserve will look like and if there are opportunities to coordinate efforts for the Kauae road frontage area.

Natural Burials

- Council staff met with Sarah Dewes (Compassionate Communities) and Mark Blackham from Natural Burials (a not-for-profit natural burial certifier organisation) to discuss natural burials in Rotorua.
- Discussions on the possibility for natural burials at Kauae site have not been pursued due to more work needing to be done on how vacant areas can best be used.
- Council is checking the Rotorua Cemetery site at Sala Street to see if there are areas at this reserve that may be suitable for natural burials.

Trustee Change Process

- The change of Trustees on the Kauae Urupā/Cemetery Trust Board requires a Maori Land Court process that has been initiated and is now being processed by the Court. It is expected that this should be formalised within the next few months.

Draft 2021-31 Long Term Plan (LTP)

- Ongoing ratepayer funded capital work are required for Kauae Urupā/Cemetery upgrades such as for fencing, entrance features, road corrections to the Henderson Road/SH5 junction, berm development and car park.
- It is requested \$100k per year for the first 3 years in the draft LTP. The LTP will be finalised at the end of June 2021.

RECOMMENDATION

4.3 PUBLIC BEHAVIOUR MANAGEMENT AT THE KAUAU URUPĀ/CEMETERY

Resolved

1. That the Public Behaviour Management at the Kauae Urupā/Cemetery report be received.

Moved: Cr Maxwell

Seconded: Mr Biddle

CARRIED

Rob Pitkethley overviewed the report.

Mr Rika advised the recent incident at a burial had been resolved with the Trustees meeting with family members at a Hui-a- iwi. The Trustees asked if the background section 3 could be amended to relate to consideration of signage and controls around appropriate behaviour at the Urupā/Cemetery.

- The trustees were advised from Leigh Richards, Strategy Advisor – Rotorua Lakes Council, on the process involving in implementing an alcohol ban and a temporary alcohol ban.
- To create an Alcohol Ban Area certain requirements on alternative methods, Police incidences and evidence and appropriateness must be met. It was unlikely these could be met for the Urupā.
- Trustees concluded that an education programme should be considered and resourced to better educate visitors on appropriate behaviour.
- **Action Point –**
 1. ***Work with Trustees on appropriate signage to educate visitors on appropriate behaviour at the Urupā***

5 GENERAL BUSINESS

Crematorium:-

- Mr Rika reported there had been incidents where the family of the deceased has felt they have been led through the back door of the crematorium, which should not have happened.
- Mr Pitkethley described the crematorium entrance process and how the chapel entrance was not connected due to the new building so all entrances happened through the same door.
- The Trustees agreed to work with staff and Infracore on a more appropriate way for caskets to be delivered and this would be implemented.
- **Action Point –**
 1. ***Work with Trustees and Infracore for a more appropriate way to receive caskets for cremation when they don't involve use of the chapel.***

Cost for Unveiling:-

- It was questioned and confirmed that there is no cost for unveiling.

6 CLOSING KARAKIA

Mr Rika closed the meeting with a Karakia.

Meeting closed at 10.45 am.

SUMMARY OF ACTION POINTS

Meeting Date	Action	Assignee
7 May 2021	Maintenance Expenses to upkeep the vegetation and burial ground preparation are combined and shown as a single expense titled 'ground maintenance' in the annual report. 1. <i>Requested to enter the two expenses separately in the financial reports.</i>	Mr Pitkethley & Accounts Department
	Capital Improvement Works 1. <i>Introduce green waste bins to the urupā/cemetery, if the Council decides to introduce these bins to the households.</i> 2. <i>Look in to the possibility of having a cart to load the green waste to take to bins.</i> 3. <i>Work with Trustees on some appropriate signage for helping visitors at the Urupā.</i>	Mr Pitkethley
	Public Behaviour Management at the Kauae Urupā/Cemetery 1. <i>Work with Trustees on appropriate signage to educate visitors on appropriate behaviour at the Urupā</i>	
	General Business - Crematorium 1. <i>Work with Trustees and Infracore for a more appropriate way to receive caskets for cremation when they don't involve use of the chapel.</i>	

ATTACHMENT 1: FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Annual Report

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Contents

1	Entity Information
2	Approval of Performance Report
3	Statement of Service Performance
4	Statement of Financial Performance
5	Statement of Financial Position
6	Statement of Cash Flows
7	Depreciation Schedule
8	Statement of Accounting Policies
9 - 10	Notes to the Performance Report

Entity Information

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Legal Name of Entity

Kauae Cemetery Trust Board

Entity Type and Legal Basis

Kauae Cemetery Trust Board is engaged in the business of a Cemetery.

Registration Number

CC24104

Entity's Purpose or Mission

Provision of a cemetery in the Rotorua District in partnership with Ngati Whakaue.

Entity Structure

The Trust is governed by representatives of Ngati Whakaue and Rotorua Lakes Council.

Main Sources of Entity's Cash and Resources

The Trust relies on grants from Rotorua Lakes Council and fees from Burials to cover both incidental and operating costs.

Physical Address

1061 Haupapa Street
Rotorua 3010

Postal Address

PO Box 610
Rotorua 3040

Approval of Performance Report

Kauae Cemetery Trust Board
For the year ended 30 June 2020

The Trustees are pleased to present the approved financial report including the historical financial statements of Kauae Cemetery Trust Board for year ended 30 June 2020.

APPROVED

Trustee
Date

Trustee
Date

Statement of Service Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Description of Entity's Outcomes

Provision and maintenance of a cemetery in Rotorua District.

	2020	2019
Description and Quantification of the		
Cemetery Maintenance	122,473	139,879
Other Costs	4,285	1,532

In the last twelve months there have been a total of 104 burials. 33 burials were in the Ngati Whakaue Urupa, 3 in the Tuhoe allocated plots, and the remaining 68 burials were in the Public Section. Of the 33 Ngati Whakaue burials, 21 required the use of new Ngati Whakaue plots while the rest were interred with previously buried family members. In the public area the burials comprised of 36 new burials while 32 were in existing plots with interments with previously buried family members.

The table below of burials over the last five years shows the total number of burials for each year listed.

	2016	2017	2018	2019	2020
General Area	60	66	62	59	71
Ngati Whakaue	33	31	35	41	33
Total	93	97	97	100	104

Statement of Financial Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	Notes	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	62,807	62,807
Revenue from providing goods or services	1	166,307	170,471
Interest, dividends and other investment income	1	6,276	6,871
Total Revenue		235,390	240,150
Expenses			
Costs related to providing goods or services	2	126,758	141,411
Total Expenses		126,758	141,411
Surplus/(Deficit) for the Year		108,632	98,739

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Financial Position

Kauae Cemetery Trust Board
As at 30 June 2020

	Notes	30 Jun 2020	30 Jun 2019
Assets			
Current Assets			
Cash and Cash equivalents	3	16,150	16,140
Debtors and Prepayments	3	639,236	542,313
Other Current Assets	3	3,015	3,485
Total Current Assets		658,401	561,939
Non-current Assets			
Property, Plant & Equipment	5	717,000	717,000
Investments	3	219,523	212,786
Total Non-current Assets		936,523	929,786
Total Assets		1,594,924	1,491,725
Liabilities			
Current Liabilities			
Creditors and Accrued expenses	4	8,879	14,313
Total Current Liabilities		8,879	14,313
Total Liabilities		8,879	14,313
Net Assets		1,586,045	1,477,412
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,586,045	1,477,412
Total Accumulated Funds		1,586,045	1,477,412

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Financial Position

Kauae Cemetery Trust Board
As at 30 June 2020

	Notes	30 Jun 2020	30 Jun 2019
Assets			
Current Assets			
Cash and Cash equivalents	3	16,150	16,140
Debtors and Prepayments	3	639,236	542,313
Other Current Assets	3	3,015	3,485
Total Current Assets		658,401	561,939
Non-current Assets			
Property, Plant & Equipment	5	717,000	717,000
Investments	3	219,523	212,786
Total Non-current Assets		936,523	929,786
Total Assets		1,594,924	1,491,725
Liabilities			
Current Liabilities			
Creditors and Accrued expenses	4	8,879	14,313
Total Current Liabilities		8,879	14,313
Total Liabilities		8,879	14,313
Net Assets		1,586,045	1,477,412
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,586,045	1,477,412
Total Accumulated Funds		1,586,045	1,477,412

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Depreciation Schedule

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Name	Purchased	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Land & Buildings							
Asset Revaluation - 2019	30 Jun 2019	20,958	20,958	-	-	-	20,958
Buildings	30 Jun 2015	51,042	51,042	-	-	-	51,042
Buildings	01 Apr 2010	85,000	41,438	-	-	-	41,438
Buildings revaluation to rating revaluation 30 June 2012	01 Jun 2011	90,795	90,795	-	-	-	90,795
Improvements	01 Apr 2010	8,448	7,767	-	-	-	7,767
Land	01 Apr 2010	113,250	113,250	-	-	-	113,250
Land revaluation to rating valuation to 30 June 2012	01 Jun 2011	391,750	391,750	-	-	-	391,750
Total Land & Buildings		761,243	717,000	-	-	-	717,000
Total		761,243	717,000	-	-	-	717,000

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Statement of Accounting Policies

Kauae Cemetery Trust Board
For the year ended 30 June 2020

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax

The entity is not registered for GST. However, the accounts have been prepared on a GST exclusive basis because Rotorua Lakes Council returns GST for the Trust on an agency basis.

Income Tax

Kauae Cemetery Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Statements

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	2020	2019
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received RLC	60,000	60,000
Veteran Affairs NZ Ltd	2,807	2,807
Total Donations, fundraising and other similar revenue	62,807	62,807
Revenue from providing goods or services		
Burials	164,860	170,218
Bad Debts Recovery	1,447	254
Total Revenue from providing goods or services	166,307	170,471
Interest, dividends and other investment income		
Interest Received	6,276	6,871
Total Interest, dividends and other investment income	6,276	6,871
	2020	2019
2. Analysis of Expenses		
Costs related to providing goods or services		
Bad Debts	1,255	0
Commissions	239	0
Doubtful Debts Provision	50	0
General Expenses	44	0
Ground Maintenance	122,473	139,879
Insurance	501	423
Light Power & Heating	1,141	1,028
Premises Costs	600	81
Subscriptions	456	0
Total Costs related to providing goods or services	126,758	141,411
	2020	2019
3. Analysis of Assets		
Cash and Cash equivalents		
Westpac Cheque Account	16,150	16,140
Total Cash and Cash equivalents	16,150	16,140
Debtors and Prepayments		
Accounts Receivable	12,235	5,408
Accounts Receivable Less Provision for Impairment of Receivables	(4,774)	(4,724)
Monies Held in RLC Current Account	631,775	541,630
Total Debtors and Prepayments	639,236	542,313
Other Current Assets		
Accrued Interest	2,694	3,164
RWT Paid	321	321
Total Other Current Assets	3,015	3,485
Investments		
Westpac Term Deposit	219,523	212,786
Total Investments	219,523	212,786

Notes to the Statements

Kauae Cemetery Trust Board
For the year ended 30 June 2020

	2020	2019
4. Analysis of Liabilities		
Creditors and Accrued expenses		
Accounts Payable	8,879	14,313
Total Creditors and Accrued expenses	8,879	14,313

	2020	2019
5. Property, Plant and Equipment		
Property, Plant & Equipment		
Land & Buildings	761,243	761,243
Less Accumulated Depreciation on Land & Buildings	(44,243)	(44,243)
Total Property, Plant & Equipment	717,000	717,000

	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,456,454	1,357,715
Current Year Earnings	108,632	98,739
 Asset Revaluation Reserve	 20,958	 20,958
Total Accumulated Funds	1,586,045	1,477,412

7. Commitments

There are no commitments as at 30 June 2020 (2019: \$Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2020 (2019 : \$Nil).

9. Related Parties

InfraCore (previously Rotorua Contracting) is a Council Controlled Organisation owned by Rotorua Lakes Council, and provides day to day operational maintenance services for the Trust. The total cost of Infacore services provided was \$122,472 (2019: \$139,789). \$8,879 was outstanding at year end (2019: \$14,313). Rotorua Lakes Council acts as an agent for the Trust collecting fees and returning the GST on income and expenditure for the Trust.

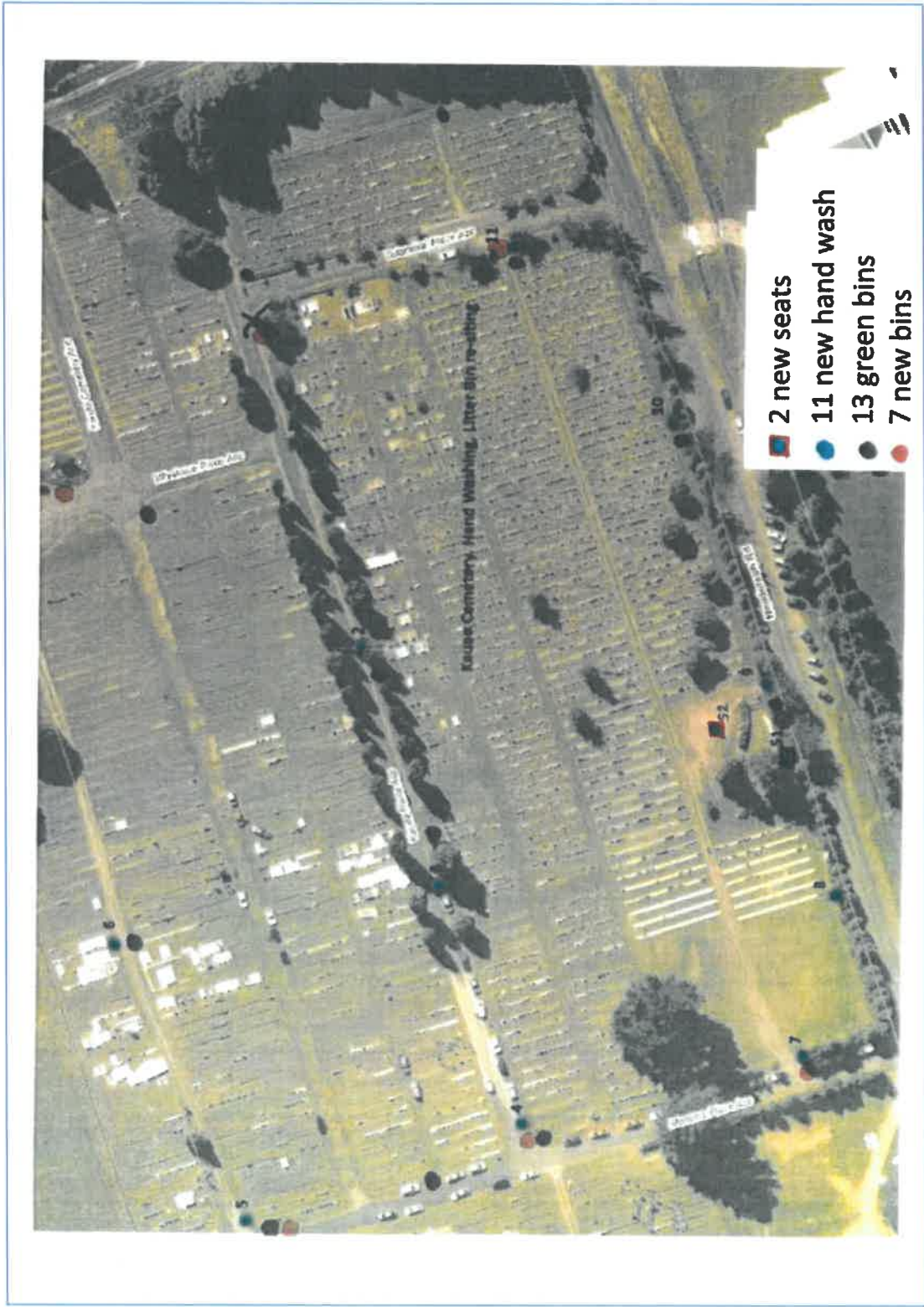
10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2019: \$Nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

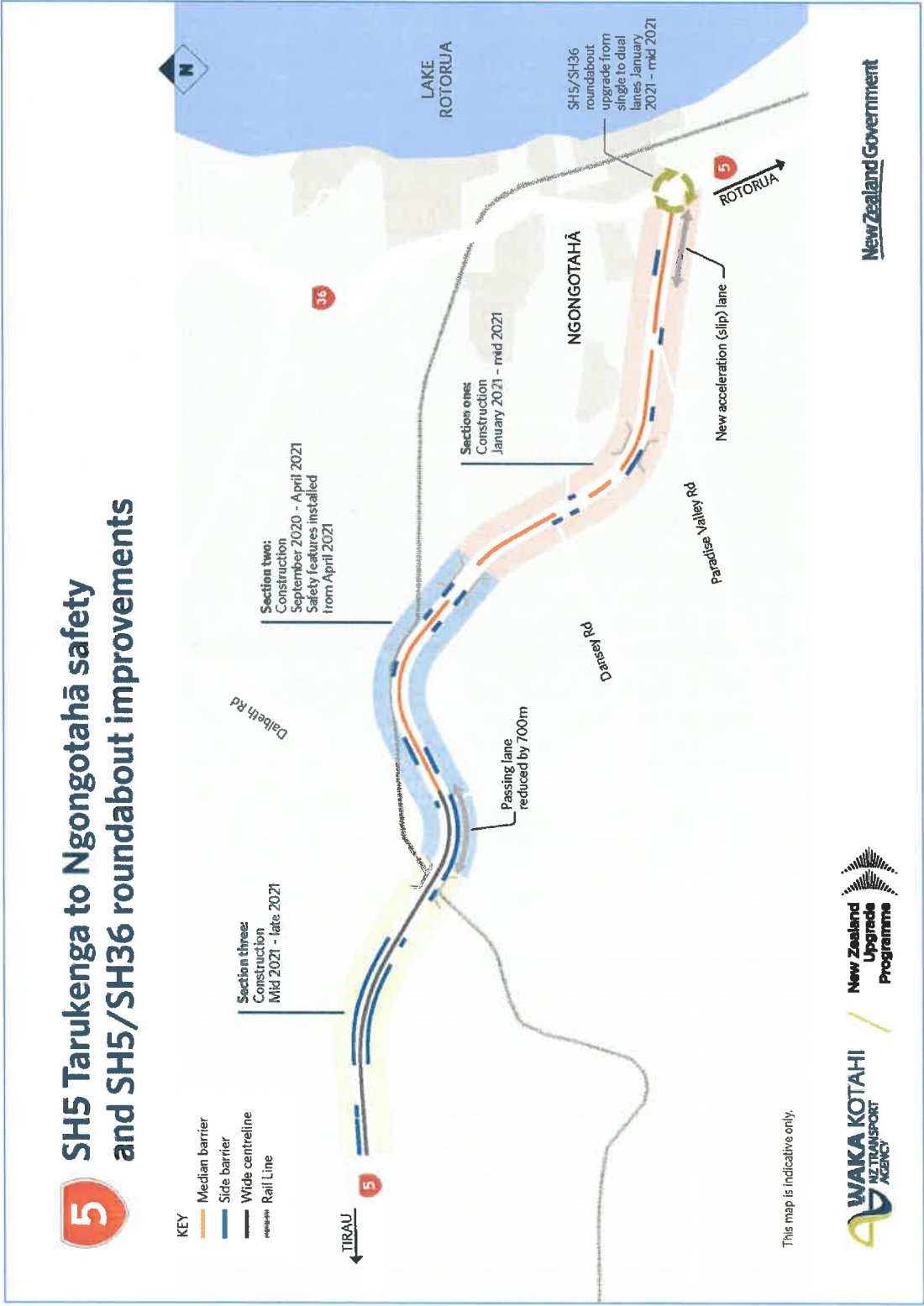
ATTACHMENT 2 - BIN PLACEMENT AT KAUAEE URUPĀ / CEMETERY



ATTACHMENT 3 - DEVELOPMENT PLAN - KAUAЕ URUPĀ / CEMETERY



ATTACHMENT 4 - SH 5 MAP – TARUKENGA TO NGONGOTAHĀ



5 Staff Reports – Pūrongo Kaimahi

ROTORUA LAKES COUNCIL

25-01-041
RDC-1197715

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

5.1 Kauae Urupā/Cemetery Trust Board – Financial Statements for Year Ended 30 June 2021

Report prepared by: George Smith – Accounting Team Lead

Report approved by: Rob Pitkethley – Secretary, Kauae Cemetery Trust Board

1. TE PUTAKE PURPOSE

The purpose of this report is to present the Kauae Urupā/Cemetery Trust Board's financial statements for the year ended 30 June 2021.

2. HE TUTOHUNGA RECOMMENDATION

1. That Kauae Urupā/Cemetery Trust Board's Financial Statements for the year ended 30 June 2021 be received and adopted.

3. TE TAHUHU BACKGROUND

Since the 2019 income year, the RLC Finance team has prepared the annual Financial Statements for the Kauae Urupā/Cemetery Trust Board in-house. The Financial Statements for the year ended 30 June 2021 are attached (Attachment 1). This year's statements include the separation of burial costs and cemetery grounds maintenance costs in the analysis of expenses as previously requested (Note 2).

4. TĀPIRINGA ATTACHMENT

Attachment 1: Financial Statements for the year ended 30 June 2021 (RDC-1181667)

RDC-1181667

Annual Report

Kauae Cemetery Trust Board
For the year ended 30 June 2021

RDC-1181667

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RDC-1181667

Entity Information

Kauae Cemetery Trust Board
For the year ended 30 June 2021

Legal Name of Entity

Kauae Cemetery Trust Board

Entity Type and Legal Basis

Kauae Cemetery Trust Board is engaged in the business of a Cemetery.

Registration Number

CC24104

Entity's Purpose or Mission

Provision of a cemetery in the Rotorua District in partnership with Ngāti Whakaue.

Entity Structure

The Trust is governed by representatives of Ngāti Whakaue and Rotorua Lakes Council.

Main Sources of Entity's Cash and Resources

The Trust relies on grants from Rotorua Lakes Council and fees from Burials to cover both incidental and operating costs.

Physical Address

1061 Haupapa Street
Rotorua 3010

Postal Address

PO Box 610
Rotorua 3040

RDC-1181667

Approval of Performance Report

Kauae Cemetery Trust Board
For the year ended 30 June 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of Kauae Cemetery Trust Board for year ended 30 June 2021.

APPROVED

Trustee
Date

Trustee
Date

RDC-1181667

Statement of Service Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2021

Description of Entity's Outcomes

Provision and maintenance of a cemetery in Rotorua District.

	2021	2020
Description and Quantification of the Entity's Outputs		
Grounds Maintenance	56,936	81,463
Burial costs	52,652	41,009
Other Costs	5,955	4,285

In the last twelve months there have been a total of 91 burials. 29 burials were in the Ngāti Whakaue Urupā, 2 in the Tuhoe allocated plots, and the remaining 60 burials were in the Public Section. Of the 29 Ngāti Whakaue burials, 17 required the use of new Ngāti Whakaue plots while the rest were interred with previously buried family members. In the public area the burials comprised of 38 new burials while 22 were in existing plots with interments with previously buried family members.

The table below of burials over the last five years shows the total number of burials for each year listed.

	2017	2018	2019	2020	2021
General Area	66	62	59	71	62
Ngāti Whakaue	31	35	41	33	29
Total	97	97	100	104	91

RDC-1181667

Statement of Financial Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2021

	Notes	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	62,807	62,807
Revenue from providing goods or services	1	182,142	166,307
Interest, dividends and other investment income	1	2,825	6,276
Total Revenue		247,774	235,390
Expenses			
Costs related to providing goods or services	2	115,543	126,758
Total Expenses		115,543	126,758
Surplus/(Deficit) for the Year		132,231	108,632

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

RDC-1181667

Statement of Financial Position

Kauae Cemetery Trust Board
As at 30 June 2021

	Notes	30 Jun 2021	30 Jun 2020
Assets			
Current Assets			
Cash and Cash equivalents	3	16,158	16,150
Debtors and Prepayments	3	769,245	639,236
Other Current Assets	3	835	3,015
Total Current Assets		786,238	658,401
Non-current Assets			
Property, Plant & Equipment	5	717,000	717,000
Investments	3	224,198	219,523
Total Non-current Assets		941,198	936,523
Total Assets		1,727,436	1,594,924
Liabilities			
Current Liabilities			
Creditors and Accrued expenses	4	9,160	8,879
Total Current Liabilities		9,160	8,879
Total Liabilities		9,160	8,879
Net Assets		1,718,276	1,586,045
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,718,276	1,586,045
Total Accumulated Funds		1,718,276	1,586,045

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

RDC-1181867

Statement of Cash Flows

Kauae Cemetery Trust Board
For the year ended 30 June 2021

	Notes	2021	2020
Operating Activities			
Receipts from customers		203,231	186,067
Payments to suppliers and employees		(113,430)	(126,708)
Cash receipts from other operating activities		64	1,447
Net Cash Flows from Operating Activities		89,865	60,805
Investing Activities			
Other cash items from investing activities		(89,857)	(60,796)
Net Cash Flows from Investing Activities		(89,857)	(60,796)
Net Cash Flows		8	10
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period		16,150	16,140
Cash and cash equivalents at end of period		16,158	16,150
Net change in cash for period		8	10

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

RDC-1181867

Depreciation Schedule

Kauae Cemetery Trust Board
For the year ended 30 June 2021

Name	Purchased	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Land & Buildings							
Asset Revaluation - 2019	30 Jun 2019	20,958	20,958	-	-	-	20,958
Buildings	30 Jun 2015	51,042	51,042	-	-	-	51,042
Buildings	01 Apr 2010	85,000	41,438	-	-	-	41,438
Buildings revaluation to rating revaluation 30 June 2012	01 Jun 2011	90,795	90,795	-	-	-	90,795
Improvements	01 Apr 2010	8,448	7,767	-	-	-	7,767
Land	01 Apr 2010	113,250	113,250	-	-	-	113,250
Land revaluation to rating valuation to 30 June 2012	01 Jun 2011	391,750	391,750	-	-	-	391,750
Total Land & Buildings		761,243	717,000	-	-	-	717,000
Total		761,243	717,000	-	-	-	717,000

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached notes to the accounts.

Page 7

RDC-1181667

Statement of Accounting Policies

Kauae Cemetery Trust Board
For the year ended 30 June 2021

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax

The entity is not registered for GST. However, the accounts have been prepared on a GST exclusive basis because Rotorua Lakes Council returns GST for the Trust on an agency basis.

Income Tax

Kauae Cemetery Trust Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

RDC-1181667

Notes to the Performance Report

Kauae Cemetery Trust Board
For the year ended 30 June 2021

	2021	2020
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received - Rotorua Lakes Council	60,000	60,000
Veteran Affairs NZ Ltd	2,807	2,807
Total Donations, fundraising and other similar revenue	62,807	62,807
Revenue from providing goods or services		
Burials	182,078	164,860
Bad Debts Recovery	64	1,447
Total Revenue from providing goods or services	182,142	166,307
Interest, dividends and other investment income		
Interest Received	2,825	6,276
Total Interest, dividends and other investment income	2,825	6,276
	2021	2020
2. Analysis of Expenses		
Costs related to providing goods or services		
Bad Debts	1,113	1,255
Commissions	(70)	239
Doubtful Debts Provision	1,792	50
General Expenses	366	44
Grounds Maintenance	56,936	81,463
Burial costs	52,652	41,009
Insurance	178	501
Light Power & Heating	1,724	1,141
Premises Costs	111	600
Subscriptions	741	456
Total Costs related to providing goods or services	115,543	126,758
	2021	2020
3. Analysis of Assets		
Cash and Cash equivalents		
Westpac Cheque Account	16,158	16,150
Total Cash and Cash equivalents	16,158	16,150
Debtors and Prepayments		
Accounts Receivable	22,606	12,235
Less Provision for Impairment of Receivables	(6,566)	(4,774)
Monies Held in RLC Current Account	753,205	631,775
Total Debtors and Prepayments	769,245	639,236
Other Current Assets		
Accrued Interest	835	2,694
RWT Paid	0	321
Total Other Current Assets	835	3,015
Investments		
Westpac Term Deposit	224,198	219,523
Total Investments	224,198	219,523

RDC-1181667

Notes to the Statements

Kauae Cemetery Trust Board
For the year ended 30 June 2021

	2021	2020
4. Analysis of Liabilities		
Creditors and Accrued expenses		
Accounts Payable	9,160	8,879
Total Creditors and Accrued expenses	9,160	8,879
	2021	2020
5. Property, Plant and Equipment		
Property, Plant & Equipment		
Land & Buildings	761,243	761,243
Less Accumulated Depreciation on Land & Buildings	(44,243)	(44,243)
Total Property, Plant & Equipment	717,000	717,000
	2021	2020
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,565,087	1,456,454
Current Year Earnings	132,231	108,632
Asset Revaluation Reserve	20,958	20,958
Total Accumulated Funds	1,718,276	1,586,045

7. Commitments

There are no commitments as at 30 June 2021 (2020: \$Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2021 (2020 : \$Nil).

9. Related Parties

InfraCore (previously Rotorua Contracting) is a Council Controlled Organisation owned by Rotorua Lakes Council, and provides day to day operational maintenance services for the Trust. The total cost of Infacore services provided was \$109,588 (2020: \$122,472). \$8,819 was outstanding at year end (2020: \$8,879).

Rotorua Lakes Council acts as an agent for the Trust collecting fees and returning the GST on income and expenditure for the Trust.

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2020: \$Nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

ROTORUA LAKES COUNCIL25-01-041
RDC-1197840Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD**5.2 Kauae Urupā/Cemetery Operations Report for the 12 Months Ended 30 June 2021****Report prepared by:** Rob Pitkethley – Secretary, Kauae Urupā /Cemetery Trust**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to present the Kauae Urupā/Cemetery Trust of the operations and burials that have occurred at the Kauae Urupā/Cemetery over the 2020-2021 Operational year.

**2. HE TŪTOHUNGA
RECOMMENDATION**

1. That “Kauae Urupā/Cemetery Operations Report for the twelve months ending 30 June 2021” be received.

**3. TE TĀHUHU
BACKGROUND**

Day to day operations at the Kauae Urupā/Cemetery over this 12 month period were focused on burials and ash interments, regular vegetation maintenance of the cemetery grounds and removal of some trees. The Financial Statements for the 2020 – 2021 Financial year have been prepared and presented at this meeting.

3.1 Burials

In twelve months from 1 July 2020 to 30 June 2021 there were a total of 91 burials. 29 burials were in the Ngāti Whakaue Urupā, 2 in the Tuhoe allocated plots, and the remaining 60 burials were in the Public Section. Of the 29 Ngāti Whakaue burials, 17 required the use of new Ngāti Whakaue plots while the rest were interred with previously buried family members. In the public area the 60 burials comprised of 38 burials in new plots while 22 were in existing plots interred with previously buried family members. The annual number of burials undertaken over the last six years is tabulated below. In addition to the burials above there were 28 ash interments carried out during the year. Of these approximately 75% are interred within existing family burial plots and the rest are interred in the niche wall or the garden in the Garden of Remembrance area.

Burials	2016	2017	2018	2019	2020	2021
General Area	60	66	62	59	68	62
Ngāti Whakauae	33	31	35	41	33	29
Total Burials	93	97	97	100	104	91
Total Ash Interments	15	24	35	17	26	28

3.2 Maintenance

Grounds and Urupā/Cemetery maintenance at Kauae have continued throughout the year with the Sexton and vegetation maintenance services provided by the Council's CCO contractor, Infracore. This work involves Sexton services such as administering burials and cremations, grave digging and reinstatement of graves. Infracore also provide general open space maintenance services such as topping up of graves and resowing grass, maintenance of lawns, edging and gardens, tree pruning and removal, structure maintenance, removal of dead flowers, litter and debris and other day-to-day work as required.

Contractor performance is audited by the RLC Open Spaces Contracts Advisor using a checklist system that evaluates a variety of contracted outcomes against agreed specifications. During the 2019-2020 year a series of audits showed scores ranging between 86% and 95% compliance with specifications. During the 2020-21 financial year a December 2020 audit scored 95% and then January 2021 and April 2021 audits scored 77% and 63% respectively. These early 2021 audits identified concerns with weeds, edging, poor spraying and blocked drainage. During the 2021 winter more discussion with Infracore were carried out to improve performance and after the August 2021 affected Covid 19 lockdown period, an audit in September 2021 showed that improvements had been made with 92% compliance with specifications recorded. RLC staff will continue to work with our contractor and monitor performance to keep compliance with the agreed specifications at a high level.

3.3 Capital Improvement Works

The Kauae Urupā/Cemetery has had limited capital work done during the 2020-2021 financial year after earlier investments from the previous years of the 2018-2021 LTP. Some minor work was completed on improving the functionality of the water supplies to enable washing of memorials and improvements to drainage in some areas.

For the 2021-22 financial year, pricing is being obtained for three new berms to be poured in the public section of the cemetery continuing up through Block 23 as well as making repairs to some broken berms located in Blocks 8-9 and 12-13 of the urupā. This work will be carried out over the later summer period. We will also be funding new signage in the urupā/cemetery once the necessary content is confirmed.

There is also a need to increase the Niche wall space for ash interments as there are limited spaces left in the existing wall. A space saving option for providing more ash interments would be to resurface the northern side of the wall to match the currently used south side of the wall and complete the necessary landscaping to improve the amenity of the surrounding grass and garden area. The two images below show the currently used south side and the possible space for ash interments on the north side of the wall.



Kauae Cemetery/Urupā Niche Wall, existing used south side



Kauae Cemetery/Urupā Niche Wall, existing unused north side

3.4 Ngāti Whakaue Urupā allocations

At previous Trust Board meetings we have discussed the need to increase the number of berms in the Ngāti Whakaue Urupā according to proposed areas set out in the development plan. An important discussion point has been the need to precede any construction with a robust process to work out how newly created plots could be allocated to whanau as it is expected there will be a high demand. To inform future allocations we also need to understand existing plot allocations and occupancy to know what whanau may already have space, and who has limited plots left from historic allocations. During 2020 the Urupā/Cemetery Records were collated into a tabular system that detailed what whanau owned what plots and how many of each owned sections were occupied. This was presented to the Trust in late 2020. Trustees asked for an aerial image based system to be developed that would make it easier to understand what plots were available within existing berms and how different whanau were located relative to each other.

RLC's Open Space Asset advisor and GIS Team have been working on this and have developed an interactive map for use by the Trustees to view reserved and used plots in the Kauae Urupā. The map has been designed to enable users to click on a plot and see if it is used, not used and to see who has the right to burial over that plot. The map is based around Councils GIS systems public web-based application. A preliminary version will be demonstrated at the Trust meeting and gather everyone's initial feedback and comments to further develop the application to the final version.

6 General Business

7 Closing Karakia - Te Karakia Whakamutunga

Kauae Urupā /Cemetery Trust Board Meeting Minutes 30 November 202125-01-041
RDC-1204474

Minutes

**Kauae Urupā /Cemetery Trust Board meeting
held Tuesday, 30 November 2021, 1.00 pm
in Committee Room 1, Rotorua Lakes Council**

MEMBERS PRESENT:	Mayor Chadwick (Chair) Cr Donaldson, Cr Maxwell, Cr Yates, Mr Kirby, Mr Morrison, Mr Rika.
APOLOGIES:	None
STAFF PRESENT:	R Pitkethley, Secretary Kauae Urupā/ Cemetery Trust Board; G Smith, Financial Accountant; R Atkinson, Asset Advisor; K Chadwick, GIS Analyst; D Rose, Operations Manager – Utilities , InfraCore; G Konara, Governance Support Advisor

The meeting that was adjourned on 10 November 2021 resumed at 1.00 pm (the meeting on 10 November 2021 lapsed due to lack of quorum and was adjourned to a future date).

The Chair welcomed members and staff.

1 KARAKIA WHAKAPUAKI OPENING KARAKIA

Mr Morrison opened the meeting with a Karakia and apologised for trustees not been present for the meeting scheduled for 10th November 2021.

2 MEETING PROCEDURES

It was noted under Standing Order Number 11 - Quorum

- The meeting scheduled for 10 November 2021 lapsed due to lack of quorum within 30 minutes of the advertised start of the meeting.
- The business of the lapsed meeting will be discussed at this meeting.

3 NGĀ WHAKAPĀHA APOLOGIES

None.

4 TE WHAKAŪ I NGĀ MENETI CONFIRMATION OF MINUTES

4.1 KAUAU URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 7 MAY 2021

Resolved;

“That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 7 May 2021 be confirmed as a true and correct record”.

Moved: Cr Maxwell

Seconded: Cr Yates

CARRIED

5 PŪRONGO KAIMAHI STAFF REPORTS

RECOMMENDATION

5.1 KAUAU URUPĀ/CEMETERY TRUST BOARD – FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Resolved:

- 1. That Kauae Urupā/Cemetery Trust Board’s Financial Statements for the year ended 30 June 2021 be received.**

Moved: Cr Donaldson

Seconded: Cr Yates

CARRIED

George Smith overviewed the Annual Report for the year ended 30 June 2021 (Attachment 1).

- Trust has received the same amount of grants as the previous financial year.
- Revenue includes the proceeds from sale of plots.
- Interest income has reduced due the low interest rates from banks for deposits.
- Overall expenses have reduced by about 10% on the prior year.
- One of the reasons for reduction in expenses is the drop in monthly fee charged for grounds maintenance.
- Trust made an overall surplus of 132K.

Mr Pitkethley informed that:-

- InfraCore was to attend only essential repair work during level 4 lockdown.
- A re-measuring was done to assess the amount of grounds work. This re-measuring is done every three (3) years. After the re-measuring, the requirement for grounds maintenance has reduced because of new berms, less grass and other improvements on roads. Therefore, the contractor’s monthly charges have been dropped.

Resolved:

- 2. That Kauae Urupā/Cemetery Trust Board's Financial Statements for the year ended 30 June 2021 be adopted.**

Moved: Mr Morrison

Seconded: Mr Kirby

CARRIED

RECOMMENDATION**5.2 KAUAUE URUPĀ/CEMETERY OPERATIONS REPORT FOR THE 12 MONTHS ENDING 30 JUNE 2021****Resolved:**

- 1. That Kauae Urupā/Cemetery Operations Report for the twelve months ending 30 June 2021 be received.**

Moved: Cr Donaldson

Seconded: Mr Kirby

CARRIED

Rob Pitkethley overviewed the report. The following were noted:-

✓ **Capital Improvement Works –**

- The south side of the existing wall is currently used for ash interments and there are only 6 niche wall spaces left on the south side which would last for about a year.
- The unused north side of the wall can be used for ash interments and would last for about 10 years based on the current usage statistics.

Action Point – Rob Pitkethley to get sketches done from Mark Spijkerbosch for the wall and circulate to board members.

✓ **Ngāti Whakaue Urupā allocations -**

- Robbie Atkinson spoke to a preliminary version of an interactive map of the urupā /cemetery.
- The trustees were of the view that the data should remain with the council and not go on line until the system is finalised and trustees decide how and when to release the data.

Action Point – Rob Pitkethley to investigate the possibility of establishing tombs above the ground.

6 GENERAL BUSINESS

- Council has funding available for new signage. Trustees wish to have signage regarding gang regalia and alcohol use.

Action Point – Rob Pitkethley to meet with trustees to discuss the content.

- Arawa and iwi delegates are meeting to decide on the protocols around managing marae under orange traffic light system.
- The development plan is flexible and no commitment has been made to close the old entryway and use that proximity for new plots.

7 CLOSING KARAKIA

Mr Morrison closed the meeting with a Karakia.

Meeting closed at 2.14 pm



NOTICE OF MEETING
**KAUAE URUPĀ / CEMETERY
TRUST BOARD**

ADMINISTERING KAUAE LAWN CEMETERY, MAIN ROAD, NGONGOTAHA

AGENDA

Date: 14 June 2022

Time: 9.00am

Venue: Committee Room 1

MEMBERSHIP

Chairperson

Mayor Chadwick

Members

Cr Dave Donaldson

Cr Trevor Maxwell

Cr Mercia Yates

Mr Leo Rika

Mr Monty Morrison

Mr Kingi Biddle

Mr Mihaere Kirby

Secretary

Mr Rob Pitkethley

Quorum

5

Order of Business

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6	Closing Karakia - Te Karakia Whakamutunga	26

1 Opening karakia - Karakia whakapuaki

2 Apologies - Ngā whakapāha

The Chair invites notice from members of:

1. Apologies, including apologies for lateness and early departure from the meeting,

3 Confirmation of Minutes – Te whakaū i ngā meneti

3.1 Kauae Urupā / Cemetery Trust Board Minutes (draft) 10 November 2021

25-01-041
RDC-1198531

Minutes (Draft)

Kauae Urupā / Cemetery Trust Board meeting
held Thursday, 10 November 2021, 1.00 pm
in Committee Room 2, Rotorua Lakes Council

MEMBERS PRESENT: Mayor Chadwick (Chair)
Cr Donaldson, Cr Maxwell and Cr Yates

STAFF PRESENT: R Pitkethley, Secretary Kauae Urupā/ Cemetery Trust Board;
G Smith, Financial Accountant; R Atkinson, Asset Advisor;
K Chadwick, GIS Analyst; D Rose, Operations Manager – Utilities ,
InfraCore; G Konara, Governance Support Advisor

The meeting lapsed due to lack of quorum and was adjourned to a future date.

Moved: Mayor Chadwick
Seconded: Cr Donaldson
CARRIED

Meeting adjourned at 1.20 pm.

3.2 Kauae Urupā / Cemetery Trust Board Minutes (draft) 30 November 2021

25-01-041
RDC-1204474

Minutes (Draft)

Kauae Urupā / Cemetery Trust Board meeting
held Tuesday, 30 November 2021, 1.00 pm
in Committee Room 1, Rotorua Lakes Council

MEMBERS PRESENT:	Mayor Chadwick (Chair) Cr Donaldson, Cr Maxwell, Cr Yates, Mr Kirby, Mr Morrison, Mr Rika.
APOLOGIES:	None
STAFF PRESENT:	R Pitkethley, Secretary Kauae Urupā/ Cemetery Trust Board; G Smith, Financial Accountant; R Atkinson, Asset Advisor; K Chadwick, GIS Analyst; D Rose, Operations Manager – Utilities , InfraCore; G Konara, Governance Support Advisor

The meeting that was adjourned on 10 November 2021 resumed at 1.00 pm (the meeting on 10 November 2021 lapsed due to lack of quorum and was adjourned to a future date).

The Chair welcomed members and staff.

1 KARAKIA WHAKAPUAKI OPENING KARAKIA

Mr Morrison opened the meeting with a Karakia and apologised for trustees not been present for the meeting scheduled for 10th November 2021.

2 MEETING PROCEDURES

It was noted under Standing Order Number 11 - Quorum

- The meeting scheduled for 10 November 2021 lapsed due to lack of quorum within 30 minutes of the advertised start of the meeting.
- The business of the lapsed meeting will be discussed at this meeting.

3 NGĀ WHAKAPĀHA APOLOGIES

None.

4 TE WHAKAŪ I NGĀ MENETI CONFIRMATION OF MINUTES

4.1 KAUAU URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 7 MAY 2021

Resolved;

“That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 7 May 2021 be confirmed as a true and correct record”.

Moved: Cr Maxwell

Seconded: Cr Yates

CARRIED

5 PŪRONGO KAIMAHI STAFF REPORTS

RECOMMENDATION

5.1 KAUAU URUPĀ/CEMETERY TRUST BOARD – FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Resolved:

- 1. That Kauae Urupā/Cemetery Trust Board’s Financial Statements for the year ended 30 June 2021 be received.**

Moved: Cr Donaldson

Seconded: Cr Yates

CARRIED

George Smith overviewed the Annual Report for the year ended 30 June 2021 (Attachment 1).

- Trust has received the same amount of grants as the previous financial year.
- Revenue includes the proceeds from sale of plots.
- Interest income has reduced due the low interest rates from banks for deposits.
- Overall expenses have reduced by about 10% on the prior year.
- One of the reasons for reduction in expenses is the drop in monthly fee charged for grounds maintenance.
- Trust made an overall surplus of 132K.

Mr Pitkethley informed that:-

- InfraCore was to attend only essential repair work during level 4 lockdown.
- A re-measuring was done to assess the amount of grounds work. This re-measuring is done every three (3) years. After the re-measuring, the requirement for grounds maintenance has reduced because of new berms, less grass and other improvements on roads. Therefore, the contractor’s monthly charges have been dropped.

Resolved:

- 2. That Kauae Urupā/Cemetery Trust Board’s Financial Statements for the year ended 30 June 2021 be adopted.**

Moved: Mr Morrison
Seconded: Mr Kirby
CARRIED

RECOMMENDATION

5.2 KAUAU URUPĀ/CEMETERY OPERATIONS REPORT FOR THE 12 MONTHS ENDING 30 JUNE 2021

Resolved:

- 1. That Kauae Urupā/Cemetery Operations Report for the twelve months ending 30 June 2021 be received.**

Moved: Cr Donaldson
Seconded: Mr Kirby
CARRIED

Rob Pitkethley overviewed the report. The following were noted:-

✓ **Capital Improvement Works –**

- The south side of the existing wall is currently used for ash interments and there are only 6 niche wall spaces left on the south side which would last for about a year.
- The unused north side of the wall can be used for ash interments and would last for about 10 years based on the current usage statistics.

Action Point – Rob Pitkethley to get sketches done from Mark Spijkerbosch for the wall and circulate to board members.

✓ **Ngāti Whakaue Urupā allocations -**

- Robbie Atkinson spoke to a preliminary version of an interactive map of the urupā /cemetery.
- The trustees were of the view that the data should remain with the council and not go on line until the system is finalised and trustees decide how and when to release the data.

Action Point – Rob Pitkethley to investigate the possibility of establishing tombs above the ground.

6 GENERAL BUSINESS

- Council has funding available for new signage. Trustees wish to have signage regarding gang regalia and alcohol use.

Action Point – Rob Pitkethley to meet with trustees to discuss the content.

- Arawa and iwi delegates are meeting to decide on the protocols around managing marae under orange traffic light system.

- The development plan is flexible and no commitment has been made to close the old entryway and use that proximity for new plots.

7 CLOSING KARAKIA

Mr Morrison closed the meeting with a Karakia.

Meeting closed at 2.14 pm

4 Staff Reports – Pūrongo Kaimahi

25-01-041
RDC-1268750

ROTORUA LAKES COUNCIL

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.1 Kauae Urupā – Whānau Dispute Resolution Process

Report prepared by: Rob Pitkethley – Secretary, Kauae Urupā/Cemetery Trust Board.

Report approved by: Gina Rangi, Deputy Chief Executive, Te Arawa Partnership

1. TE PŪTAKE PURPOSE

The purpose of this report is to update the Trust Board members of the process being worked through to try and resolve the dispute between two whānau over the ownership and use of berms in the Urupā

2. HE TŪTOHUNGA RECOMMENDATION

1. That the report “Kauae Urupā – Whānau dispute resolution process” be received.
2. That the Trust Board endorses the proposed dispute resolution processes identified.

3. TE TĀHUHU BACKGROUND

A dispute over the ownership and use of three berms (rows) in Block 10 of the Urupā has arisen between two sides of a whānau that has progressed to both parties engaging legal representation to try and find a resolution. The Ngāti Whakaue members of the Trust Board initially attempted to resolve the dispute through a series of hui but this has not been successful and so legal advice has been obtained from Council’s legal team and Tompkins & Wake on how the Trust could assist in resolving the matter.

The dispute has arisen due to three berms being reserved for one whānau before 1986 and Council records suggest that only two of these berms had been paid for by the original whānau elder before he passed away in 1973. There were three surviving children, two sons and a daughter, and the two berms paid for were assigned to the two sons (Berms M66 & M67). In 1986 the Council contacted the two sons to seek payment for the third berm that had been reserved and this was paid for by one of the sons and so also assigned to him (M65). The sons were executors of their father’s estate.

At some stage between 1986 and 1999 the Cemetery Records were altered to show that the third berm, M65 had been assigned to the whānau of the daughter. There is no records on why this berm was reassigned to the daughter's whānau. In 1994 one of the daughter's descendants was re-interred in Plot 2 of M65 and in 1995 another descendent was also buried in the same plot, followed by another child in 1997. These burials were approved by trustees at the time who have since passed.

The dispute has come about after the passing of another of the daughter's descendants in July 2021 and the wish to bury them in another plot in Berm M65. The whanau of the sons who understood that M65 belonged to their side of the whanau became aware and did not approve of a plot being used and on checking the records discovered the assignment of M65 had been altered to the daughter's whānau. This escalated the dispute between the whānau to include legal representation. There is also increasing urgency being sought by the daughter's whānau due to the poor health of family members.

Council staff have been asked by both sides of the dispute to supply all Council records for these berms. Searches of the archives have been carried out and all information has been supplied. Prior to the mid 1980's the Council's records are incomplete or do not exist for some decisions. There is proof of payment for Berm M65 by the son's whānau, but there is nothing in relation to the assigning of M65 from the son's whānau to the daughters whanau. The relationship between the two whānau is clearly very strained and there have also been allegations against Trust Board members on their roles in trying to resolve the dispute. Consequently we have engaged Counsel to try and assist with resolution.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

The Trust Board Secretary has been in contact with both parties throughout the dispute to pass on records that we have found, as well as assist with initial attempts to resolve the matter through the Ngāti Whakaue Trustees. Discussions with Te Kooti Whenua Māori (Māori Land Court) have also been held to understand some of the dispute resolution processes the Court could offer to assist. RLC's legal advice has also been obtained to look at possible options for resolution. The mediation options are described below.

Option 1 – Private Mediation

Both parties to the dispute have agreed that they would be prepared to participate in a Trust Board facilitated mediation process. We have obtained some possible mediators and contacted them to check their willingness to be engaged for assisting us with this process. The whānau have been asked if they have any concerns with the individuals suggested. Once we hear back from the whānau we will be able to select one or more that would be acceptable for all parties. Private mediation could be relatively quick although does have some risk in all parties accepting the outcome.

Option 2 – Te Kooti Whenua Māori Judicial Conference

An alternative process suggested is a Judicial Conference through the Māori Land Court. This is similar to mediation although it is led by a Judge of the Court. While not a hearing, the Judge may provide an indication of how a Court might find if the matter came to a hearing so this may carry the weight and influence to resolve the dispute with more finality than a private mediation might offer. We have discussed this with the Court and they have informed us that it would be appropriate to seek urgency for a judicial conference and the potential outcome's impact for tangihanga so a conference could be scheduled in the near future.

This is the preferred option from our legal Counsel.

We have communicated these options to the whānau with our preference and asked them for acceptance of mediators should a private mediation be sought. Any of these processes require all parties to be willing to enter into either mediation or a judicial conference, so the final process chosen will depend on the response from the two parties. If both parties agree to the judicial conference this would be our preferred process.

We have continued to engage legal Counsel to prepare a document that sets out the agreed facts and the facts in dispute. This will be needed for either of the processes and a draft will be circulated to all parties before the chosen pathway is followed. Further communication with the Board Trustees will be needed as this is prepared and as we enter into either a private mediation or a judicial conference. The needs for Trustee involvement and other matters relating to this can be discussed at the Trust Board hui.

ROTORUA LAKES COUNCIL

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.2 Disinterment Request

Report prepared by: Rob Pitkethley – Secretary, Kauae Urupā/Cemetery Trust

Report approved by: Gina Rangi, Deputy Chief Executive, Te Arawa Partnership

1. TE PŪTAKE PURPOSE

The purpose of this report is to enable the Trust Board to consider the request for a disinterment from the Kauae Urupā.

2. HE TŪTOHUNGA RECOMMENDATION

1. That the report “Disinterment Request” be received.
2. That the Trust Board provide their consent for this disinterment as required on the Disinterment Licence application to the Ministry of Health.

3. TE TĀHUHU BACKGROUND

We have recently received a request for a disinterment and relocation of a whanau member from Kauae Urupā to the Peka Urupā at Horohoro (Attachment 1). The location of this whanau member who was buried in 2006 is in Block 12 as shown in Attachment 2. At the time of the burial, this plot was a gift to the whanau from another whanua and with more recent tangihangi and wishes for whanau to be together, there is a hope to relocate this previous family member from Kauae.

A tūpāpaku can be removed from a cemetery and relocated to another defined resting place with a disinterment licence from the Ministry of Health. The MoH require relevant documents including death certificates, written consent from relatives and relationship to the deceased etc. There is also a requirement for the consent of urupā trustees and kaumatua/kuia of the urupā from where the tūpāpaku is to be disinterred to be obtained so it is necessary to obtain this as part of the application process. It is also necessary to obtain the permission of trustees of any receiving urupā as well. Applications are submitted to the local District Health Board who will assess and then make recommendations to the Director of Public Health.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

Option 1 – Do not provide the Urupā Trustee consent as required on the Disinterment Licence

This would make it much more difficult if not impossible for the whanau to disinter their mother and rebury her at Horohoro. This would be against the family wishes and make it difficult to allow the whanau to be buried together in the future.

Option 2 – Provide consent of the Urupā Trustees as required on the Disinterment Licence

This option would allow the whanau to apply for a Disinterment Licence with the knowledge that Kauae Urupa Trustees would approve the removal of this tūpāpaku from Kauae. It would also be necessary for the Licence to have approval from the Peka Urupā Trustees that interment can occur at their Urupā before any process can properly proceed. The Whanau have very recently obtained this so the Kauae Urupā Trustees know a final resting place has been secured.

This is the recommended option

5. NGĀ ĀPITI HANGA ATTACHMENTS

Attachment 1: Location of Dorothy Huhana MIHINUI. KAU12-M182-01



Attachment 2. Contact from Mihinui whanau for disinterment

From: Watu Mihinui <whakablondewaz@outlook.com>

Sent: Wednesday, 1 June 2022 4:17 PM

To: Brent Smith <Brent.Smith@infracore.co.nz>

Cc: Roku Mihinui <mihibig@gmail.com>; Ngaroimata Mihinui <Ngaroimata@temauaroha.com>; Matetu <muttz1031@gmail.com>; Nikora Mihinui <kaizaria@gmail.com>; Aneta Mihinui <Aneta.Mihinui@ot.govt.nz>

Subject: Exhumation at Kauae Urupa

Good Afternoon Brent

My family is considering moving the remains of our mother from Kauae Urupa. We are presently waiting on permission from Peka Trust members to reinter our mother in the Peka Urupa, SH30 at Horohoro, opposite The Dump.

It is our understanding that the process involves a submission to Rotorua Lakes Council and perhaps trustees of Kauae Urupa that includes representation from Ngati Whakaue.

We seek your guidance in the matter, Brent.

Details

Name: Dorothy Huhana MIHINUI, DCNMZ, MBE, JP

DoBirth: 20 December 1919

DoDeath: 26 June 2006

Location: Part of Eparaima Whanau plot

Look forward to hearing from you Brent

Regards

Watu Mihinui

34 Froude Street

Rotorua 3010

M021 666 714

Sent from [Mail](#) for Windows

ROTORUA LAKES COUNCIL

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.3 Annual fee increase 2022 to 2023

Report prepared by: Robert Atkinson: Asset Management and Renewals Advisor

Report reviewed by: Rob Pitkethley – Secretary, Kauae Urupā/Cemetery Trust Board

Report approved by: Gina Rangi, Deputy Chief Executive, Te Arawa Partnership

1. TE PŪTAKE PURPOSE

The purpose of this report is to enable the Trust Board to consider the proposed fee increase starting on the 1 August 2022.

2. HE TŪTOHUNGA RECOMMENDATION

1. That the report “Annual Fee Increase 2022-2023” be received.
2. That the Trust Boards endorses the proposed fee increase, to take effect from 1 August 2022.

3. TE TĀHUHU BACKGROUND

The Rotorua Lakes Council’s Long Term Plan process identified that fees and charges should be adjusted annually so this requires an increase the cemetery and crematorium fees for the 2022-23 operational year. The proposed fee increase varies between 3% and 5% and is generally in line with inflation as calculated from various sources. In addition the contract that the Trust Board has with Infracore has provisions for annual price adjustments to meet increased costs for providing services and these will affect the 2021-22 prices the Trust pays for services so it is appropriate that these increases in fees and charge are passed on to the users of these services as per the Council’s Fees and Charges Policy.

Annual adjustments will avoid any large “catch-up” in fee increases when several years are missed as has happened in the past and caused some concern over apparent large fee increases. There is also a need to avoid any disparity between the Rotorua Lakes Council fees in other cemeteries and those of the Trust Board so that prices for cemetery services remain consistent across the district.

This year it is proposed for the increase in fees to commence on the 1 August 2022. This date will allow the Funeral Directors time to update their information that is given at the time of enquiries.

The difference in the percentage increase applied to various fees is a reflection of the type of activity that the fee relates to. The two types of activities are essentially broken down to administration and physical works related to operations and this application is consistent across many of the Council supplied services for the 2022-23 year.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

Option 1 – No increase in fees

This option would mean that a real increase in costs for cemetery services would not be passed on to the users of the service and instead would have to be absorbed by the Trust Board. It would also have the effect of creating a disparity between the fees for a Council administered cemetery and the Kauae Urupā/Cemetery. This may encourage an increase in internments that might have gone to one of the other cemeteries which in turn place further pressure on the expected life of the cemetery.

Option 2 – Increase fees to remain in line with Council fees

This option would reduce any cost increase of providing services to the Trust Board directly and keep all burial fees within the district remaining the same.

This is the recommended option

5. NGĀ ĀPITI HANGA ATTACHMENTS

Attachment 1: Proposed Fees for Kauae Urupā / Cemetery

Attachment 1: Proposed Fees for Kauae Urupā / Cemetery

Description of fee or charge:		2021/2022 year fee	% increase	\$ increase	Proposed 2022/2023 rate
Disposal of Ashes					
Columbarium Niche Wall – Single		\$ 252.00	5%	\$ 13.00	\$ 265.00
Columbarium Niche Wall – Double ¹		\$ 436.00	5%	\$ 22.00	\$ 458.00
Berm Lawn Plot		\$ 410.00	5%	\$ 21.00	\$ 431.00
Burial in existing plot		\$ 126.00	5%	\$ 6.00	\$ 132.00
Disinterment of Ashes		\$ 89.00	4%	\$ 4.00	\$ 93.00
BURIAL FEES					
Purchase of Plot ²	Adult	\$2,128.00	3%	\$ 64.00	\$2,192.00
Burial Fees	Children 12 yrs & under	\$ 331.00	5%	\$ 17.00	\$ 348.00
	Adults 13 yrs & over	\$ 547.00	5%	\$ 27.00	\$ 574.00
	Plot Maintenance	\$ 583.00	5%	\$ 29.00	\$ 612.00
After Hours Fee (in addition to standard fees)		\$ 220.00	5%	\$ 11.00	\$ 231.00
Fee to erect headstone (Memorial Permit Fee)	Incorporated in purchase fees			Incorporated in purchase fees	
Fee to re-open plot (in addition to burial fees)		\$ 126.00	5%	\$ 6.00	\$ 132.00
Fee for disinterment		\$4,120.00	5%	\$ 206.00	\$4,326.00
Fee for re-internment (in addition to burial fees)		\$ 226.00	5%	\$ 11.00	\$ 237.00
Registration of plots Ngati Whakaue (Kauae only)		\$ 89.00	3%	\$ 3.00	\$ 92.00
Search fee for written extract		\$ 37.00	3%	\$ 1.00	\$ 38.00
Discount for burial if family fills grave only		-\$ 68.00	4%	-\$ 3.00	-\$ 71.00

¹ There are currently no double niche wall plots but fees included as precaution against design of new niche wall including some double niche wall plots.

² This fee only applies to non Ngati Whakaue Urupā plots

ROTORUA LAKES COUNCIL

Mayor
Members
KAUAE URUPĀ /CEMETERY TRUST BOARD

4.4 Kauae Urupā/Cemetery operations report for the nine months ended 31 March 2022

Report prepared by: Rob Pitkethley – Secretary, Kauae Urupā/Cemetery Trust

**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to present the Kauae Urupā/Cemetery Trust of the operations and burials that have occurred at the Kauae Urupā/Cemetery over the Q1 to Q3 period of the 2021-2022 Operational Year.

**2. HE TŪTOHUNGA
RECOMMENDATION**

1. That “Kauae Urupā/Cemetery Operations Report for the nine months ending 31 March 2022” be received.

**3. TE TĀHUHU
BACKGROUND**

Due the timing of this hui we have prepared a Q1 to Q3 nine month report rather than the usual six monthly report. Day to day operations at the Kauae Urupā/Cemetery over this nine month period continue to be related to burials and ash interments, regular vegetation maintenance of the cemetery grounds and administration with the Trustees on matters relating to plot ownership and memorial requests as detailed below and in other agenda items.

3.1 Burials

In the 9 months from 1 July 2021 to 30 March 2022 there were a total of 55 burials. 19 burials were in the Ngāti Whakaue Urupā, 2 in the Tuhoe allocated plots, and the remaining 34 burials were in the Public Section. Of the 19 Ngāti Whakaue burials, 14 required the use of new Ngāti Whakaue plots while the rest were interred with previously buried family members. In the public area the 34 burials comprised of 23 burials in new plots while 11 were in existing plots interred with previously buried family members. The annual number of burials undertaken over the last seven years is tabulated below. In addition to the burials above there were 16 ash interments carried out during the year. Of these approximately 57% are interred within existing family burial plots and the rest are interred in the niche wall or the garden in the Garden of Remembrance area.

Burials	2017	2018	2019	2020	2021	2022 (Q1-Q3)
General Area	66	62	59	68	62	36
Ngāti Whakaue	31	35	41	33	29	19
Total Burials	97	97	100	104	91	55
Total Ash Interments	24	35	17	26	28	16

3.2 Maintenance

The Urupā/Cemetery maintenance at Kauae throughout the year is carried out through the Sexton and vegetation maintenance services being provided by Infracore as the Council's CCO contractor. This work involves Sexton services such as administering burials and cremations, grave digging and reinstatement of graves. Infracore also provide general open space maintenance services such as topping up of graves and resowing grass, maintenance of lawns, edging and gardens, tree pruning and removal, structure maintenance, removal of dead flowers, litter and debris and other day-to-day work as required.

There is a growing pile of soil that has been created from grave digging that is located in front of the contractor building at the top of the cemetery. This soil needs to be removed from this particular area and Infracore would appreciate advice from the Ngāti Whakaue Trustees on the most appropriate options for dealing with this.

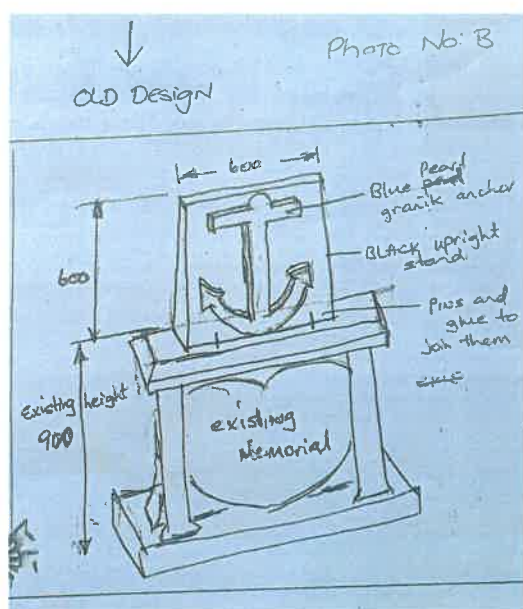


Contractor performance is audited by the RLC Open Spaces Contracts Advisor using a checklist system that evaluates a variety of contracted outcomes against agreed specifications. An audit in late September 2021 showed 92% compliance with specifications which was an improvement on late 20-21 audits. Council staff received some complaints about grass edging at Kauae in April 2022 and this was discussed with our contractors before an audit of the Urupā/Cemetery was carried out in mid May. The mid May audit showed that the contractor had recently been in with a major effort on vegetation maintenance and only some minor defects were noted with the tidiness of the old entry area and some posts and rails in a small fenced area were damaged. His audit scored the compliance with specifications at 98%. Staff will continue to work with Infracore on maintaining consistent standards and having more thorough maintenance visits with combined teams covering all aspects of vegetation and structure maintenance required.

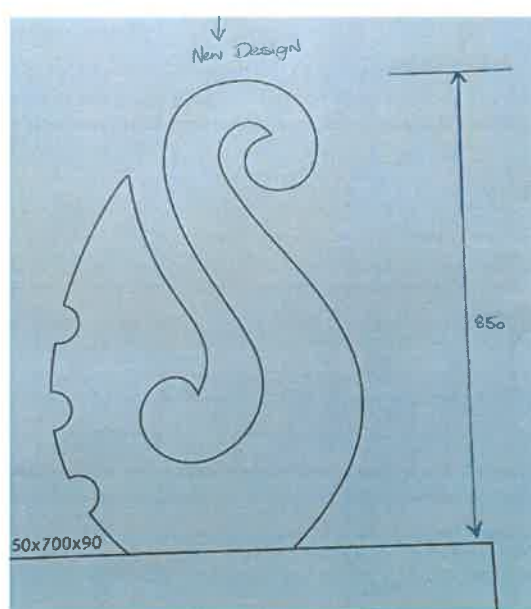
capacity before further areas as identified in the earlier development plan will need to be developed for burial areas if they are to be used for general public burials.

3.5 Headstone Request

In September 2021 the Trust Board approved a request from the McLean whanau to make an addition to the top of an existing headstone. The Council's Cemetery and Cremation Policy which has been adopted by the Trust Board guides memorials to the requirements of the Memorial Permit which has a maximum memorial height of 1200mm above the berm (as per Attachment 1). The approval last year was to allow the McLean whanau to add an anchor to the headstone that would have made the total height 1500mm. The McLean whanau have now come back to the Trust Board seeking to alter their earlier design, and add a different feature to the top of the existing headstone that would bring the memorial up to a total height of approximately 1750mm. The designs for the addition are shown below, along with photographs of the existing memorial with a tape measure and the location of the memorial within the Urupā



Original design – approved addition



New design – request to add on to memorial



Current McLean whanau memorial with tape measure extended to 1750mm to show height with requested addition



Location of memorial within Urupā –red box as arrowed (photo from Marama Place)

Permitting the McLean whanau memorial to be 1750mm high above the berm would make it probably the highest memorial below Marama Place (the top crossing road) and be much larger than anything else in the wider area. This would be out of character with the other memorials and possibly cause some concern from other whanau. It could also start a new phase of requests for larger memorials that might be difficult to manage consistently unless height restrictions are reassessed and a change is made to the policy guidance or memorial permits for the Kauae Urupā. The Trust needs to decide on this matter so we can let the whanau know for stone mason work.

3.6 Concrete grave cover request

We have recently received a request from a whanau to be able to cover a plot with a concrete structure that can then be decorated with stones and ceramic tiles etc (As per Attachment 2)

In the Cemeteries & Crematorium Policy, Section 5.3.5, it is noted that; “No plot shall be enclosed with any rail, kerbing or covered structure.” Consequently placing a concrete top over the plot would be against this guidance of the policy. A site inspection shows that there are other plots some seven rows forward that have concrete covers and older plots across the road that also have covers. There is no concern from the cemetery maintenance team that this would necessarily create any additional problems for maintaining the site in the future. The plot location is shown below.



Plot location for request to place a concrete cover over then plot of K.A Woods

Attachment 1. Extract from Memorial Permit from the Cemetery & Crematorium Policy**GENERAL AREA****BASE**

Bases for all memorials shall not stand higher than 150mm above the highest point of the concrete berm.

The depth (front to back) to be no greater than 500mm. Depending on the size of the concrete berm, a minimum space of 100mm is to be maintained both front and back of the base. This means that, for example the concrete berm is 600mm wide then the depth of the base can only measure 400mm.

The width (left to right) of the base is to be no wider than 1000mm, in the case of a double side by side plot 2200mm.

MEMORIAL

No erected memorial shall have a completed height higher than 1200mm above the concrete berm. Such memorial shall comply with NZS 4242:1995 Headstones and Cemetery Monuments as a minimum and shall be aesthetically acceptable to the controlling authority (Rotorua District Council). The plans of such memorials shall be submitted to, and approved by, the Rotorua District Council before the erection of any such memorial is permitted.

Attachement 2. Letter from Woods whanau for concrete top for plot

5a Kokako Street
Selwyn Heights
ROTORUA, 3015

31ST May 2022

Te Kaunihera o Rotorua
1061 Haupapa Street
Rotorua 3010

TO WHOM IT MAY CONCERN

I am writing on behalf of my whanau, we would like to put a concrete top on my mother, 'Kataraina Atiraira Wood – KAU08-M143-01'.

I'm not sure why, as no one else will be going on top of her. It's a nice cover, with shoulder for mowing the grass. (Which we will / do mow our own area). We were told to put a border around and however we want to decorate the top with stones, ceramic tiles etc. I don't understand the difference with concreting her top, it does not interfere what's so ever.

I also have another matter to add, the berm for my mother' plot needs to be completed, there is no concrete berm on her section and would like it completed also, thank you.

Our due date to have our 'Hura kohatu' is set for 'Matariki weekend, 25th June but because you meet within the month of June, we may have to change our date.

I do hope this letter reaches you and appreciate your time and due diligence to reply to this emotional matter, Kauae Committee has been notified as well.

Ngā mihinui

Maraea Woods
021 028 33709

Cc: brent.smith@infracore.co.nz

5 General Business

6 Closing Karakia - Te Karakia Whakamutunga