



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

ADMINISTERING KAUAE LAWN CEMETERY, MAIN ROAD, NGONGOTAHA

AGENDA

Date: Friday 21 July 2023

Time: 1 pm

Venue: Committee Room 2

MEMBERSHIP

Chair

Mayor Tapsell

Members

Cr Lani Kereopa

Cr Trevor Maxwell

Cr Rawiri Waru

Mr Leo Rika

Mr Monty Morrison

Mr Kingi Biddle

Mr Mihaere Kirby

Secretary

Mr Rob Pitkethley

Quorum

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1 Karakia whakapuaki - Opening karakia

2 Ngā whakapāha - Apologies

The Chair invites notice from members of:

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

3 Te whakaū i ngā meneti - Confirmation of Minutes

3.1 Kauae Urupā / Cemetery Trust Board Minutes (draft) 14 June 2022

25-01-041
RDC-1269346

Minutes (Draft)
Kauae Urupā / Cemetery Trust Board meeting
held Tuesday 14 June 2022 , 9.00 am
in Committee Room 1, Rotorua Lakes Council

MEMBERS PRESENT:	Mayor Chadwick (Chairperson) Cr Donaldson; Cr Maxwell; Cr Yates; Mr Biddle; Mr Morrison; Mr Rika
APOLOGIES:	Mr Kirby and Cr Yates for lateness.
IN ATTENDANCE:	Geoff Rolleston
STAFF PRESENT:	G Williams, Chief Executive, G Rangī, Deputy Chief Executive, Te Arawa Partnership; R Pitkethley, Secretary Kauae Urupā/ Cemetery Trust Board; G Konara, Governance Support Advisor D Rose, Operations Manager – Utilities, InfraCore

The meeting opened at 9.00 am.
The Chair welcomed members and staff.

1 KARAKIA WHAKAPUAKI OPENING KARAKIA

Mr Biddle opened the meeting with a Karakia.

2 NGĀ WHAKAPĀHA APOLOGIES

Resolved;

That apologies from Mr Kirby and Cr Yates for lateness be accepted.

Moved: Mr Biddle
Seconded: Cr Donaldson

CARRIED

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3 TE WHAKAŪ I NGĀ MENETI CONFIRMATION OF MINUTES

3.1 KAUAЕ URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 10 NOVEMBER 2021

RDC-1198531

Resolved;

“That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 10 November 2022 be confirmed as a true and correct record”.

Moved: Mayor Chadwick

Seconded: Cr Maxwell

CARRIED

3.2 KAUAЕ URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 30 NOVEMBER 2021

RDC-1204474

Resolved;

“That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 30 November 2022 be confirmed as a true and correct record”.

Moved: Mayor Chadwick

Seconded: Cr Maxwell

CARRIED

Mr Biddle apologised for not been present at the meetings held on 10 and 30 November 2021.

4 PŪRONGO KAIMAHI STAFF REPORTS

RECOMMENDATION

4.1 KAUAЕ URUPĀ – WHĀNAU DISPUTE RESOLUTION PROCESS

RDC-1268750

Resolved;

1. That the report “Kauae Urupā – Whānau dispute resolution process” be received.

Moved: Mr Biddle

Seconded: Mayor Chadwick

CARRIED

Rob Pitkethley overviewed the report.

Further Resolved;

2. That the Trust Board endorses the proposed dispute resolution processes identified.

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Moved: Mr Rika
Seconded: Cr Donaldson
CARRIED

RECOMMENDATION

4.2 DISINTERMENT REQUEST

RDC-1268748

Resolved;

- 1. That the report “Disinterment Request” be received.**

Moved: Mr Morrison
Seconded: Cr Donaldson
CARRIED

Rob Pitkethley overviewed the report.

Further Resolved;

- 2. That the Trust Board provide their consent for this disinterment as required on the Disinterment Licence application to the Ministry of Health.**

Moved: Mr Morrison
Seconded: Cr Donaldson
CARRIED

RECOMMENDATION

4.3 ANNUAL FEE INCREASE 2022-2023

RDC-1267260

Resolved;

- 1. That the report “Annual Fee Increase 2022-2023” be received.**

Moved: Mr Biddle
Seconded: Cr Maxwell
CARRIED

Rob Pitkethley overviewed the report and explained the percentage increases.

- 3% includes the administration cost and 5% includes administration and operational cost.
- Technically, the start date should be 1st July to coincide with the financial year.
- The start date for this year is set for 1 August considering the date of this meeting (for approval) and inadequate time for a 1 July change for funeral directors to make changes in their documents.

Further Resolved;

- 2. That the Trust Boards endorses the proposed fee increase, to take effect from 1 August 2022.**

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Moved: Cr Donaldson
Seconded: Mr Morrison
CARRIED

RECOMMENDATION

4.3 KAUAЕ URUPĀ/CEMETERY OPERATIONS REPORT FOR THE NINE MONTHS ENDING 31 MARCH 2022

RDC-1268749

Resolved;

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

Moved: Mr Biddle
Seconded: Cr Donaldson
CARRIED

Rob Pitkethley overviewed the report.

4.3.1 **Burials:-**

- 55 burials in total during the 9 months from 1 July 2021 to 30 March 2022.
- Out of the total 55 burials, 19 burials were in the Ngāti Whakae Urupā, 2 in Tuhoe allocated plots and the balance 34 in public section.
- Out of the 34 in public section, 11 were in existing plots and 23 were in new plots.

4.3.2 **Capital Improvement Works:-**

- In public section (southern side), it will take probably about another 3 years to use section 23 in full. (Full means pouring all the berms and purchased).
- Have identified over 1000 spaces in the cemetery through a ground penetrating radar in an earlier work. Council will discuss with the trustees to decide on allocations.

Action Point – Arrange a workshop with trustees to discuss in details.

Meeting adjourned at 9.30am and resumed at 9.42 am.

4.3.3 **Maintenance:-**

- Sexton and vegetation maintenance services are provided by Infracore as the Council’s CCO contractor.
- Sexton services includes administering burials and cremations, grave digging and reinstatement of graves.
- General open space maintenance services includes topping up of graves and re-sowing 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.

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- The trustees requested to leave the soil (piled up from grave digging) within the cemetery boundaries. The soil could be used to level up the area or cover gravel or layered as terraces.

Action Point – Mr Pitkethley to discuss with trustees to find a solution to use the soil.

4.3.4 Signage :-

- An example of a signage was included in the agenda.

Action Point – Mr Pitkethley to discuss with trustees to draft up the text with key messages for appropriate signage.

Attendance - Cr Yates joined the meeting at 9.54am.

4.3.5 Capital Improvement Works:-

- Council Staff has suggested that the other side of the niche wall could be expanded and a stonemason to work with an artist to create a pattern on the wall.
- The trustees agreed to provide names of some personnel who are doing these type of work.

4.3.6 Headstone Request:-

- Council's Cemetery and Cremation Policy permits a maximum memorial height of 1200mm.
- There are some older structures which are taller than this height.
- There have been some exceptions.
- The McLean whānau has been given permission in 2021 to add to an existing headstone. The total height with the addition was to be of 1500mm. Now they have requested to alter their request and add an extension which would reach 1750mm of height in total.
- The trustees were of the view that additional height wouldn't be appropriate and to abide by the permitted height of 1500mm.

Action Point – Mr Pitkethley to inform the applicants of the board's decision.

4.3.7 Concrete grave cover request

- Council has received a request from a whānau to be able to cover a plot with a concrete structure that can then be decorated with stones and ceramic tiles etc.
- This request is against the guidance of the Council's Cemeteries & Crematorium Policy.
- A site inspection shows that there are other plots some seven rows forward that have concrete covers and some older plots across the road that also have covers.

Action Point – Mr Pitkethley to request more information from the applicants prior to a decision being made.

5 GENERAL BUSINESS

5.1 Crematorium:-

- Mr Rika raised the issue where there had been incidents where the family of the deceased have been led through the back door of the crematorium even after this was raised and discussed at a meeting last year.
- It was informed that Infracore has created the correct process and the process is in place. The process has been informed to all funeral directors. However, there is one particular funeral director who frequently takes people through back door.
- The Trustees agreed to reinforce the process with the families, who use the services of this particular funeral director, when they come to discuss the arrangements with the trustees.

5.2 Process regarding the retirement of Cr Donaldson as a board member:-

Since the appointment of board members to the trust board is a process through Māori Land Court, Councillor Donaldson inquired about the requirement for informing his retirement from the trust board. Councillor Donaldson is required to submit a formal resignation letter to start the process.

5.3 Acknowledgements:-

Mr Morrison and Mr Biddle acknowledged Mayor Chadwick and Cr Donaldson for their work during their tenure as board members.

6 CLOSING KARAKIA

Mr Biddle closed the meeting with a Karakia.

Meeting closed at 10.24am.

SUMMARY OF ACTION POINTS

Action	Assignee
4.3.2 - Capital Improvement Works Arrange a workshop with trustees to discuss in details.	Rob Pitkethley
4.3.3 – Maintenance Mr Pitkethley to discuss with trustees to find a solution to use the soil.	Rob Pitkethley
4.3.4 - Signage Mr Pitkethley to discuss with trustees to draft up the text with key messages for appropriate signage.	Rob Pitkethley
4.3.6 - Headstone Request Mr Pitkethley to inform the applicants of the board's decision.	Rob Pitkethley
4.3.7 - Concrete grave cover request Mr Pitkethley to request more information from the applicants prior to a decision being made.	Rob Pitkethley

4 Pūrongo Kaimahi - Staff Reports

19881653

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.1 Kauae Urupā/Cemetery Trust Board – Financial Statements for Year Ended 30 June 2022

Report prepared by: Esha Arachchige: Financial Accountant

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 2022.

2. HE TUTOHUNGA RECOMMENDATION

1. That Kauae Urupā/Cemetery Trust Board's Financial Statements for the year ended 30 June 2022 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 2022 are attached (Attachment 1 –Document ID -19894749).

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Attachment 1



Annual Report
For the year ended 30 June 2022

Contents

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8	Statement of Accounting Policies
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Entity Information

Kauae Cemetery Trust Board
For the year ended 30 June 2022

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

Approval of Performance Report

Kauae Cemetery Trust Board
For the year ended 30 June 2022

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 2022.

APPROVED

Trustee
Date

Trustee
Date

Statement of Service Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2022

Description of Entity's Outcomes

Provision and maintenance of a cemetery in Rotorua District.

	2022	2021
Description and Quantification of the Entity's Outputs		
Grounds Maintenance	57,436	56,936
Burial costs	53,114	52,652
Other Costs	7,882	5,955

In the 12 months from 1 July 2021 to 30 June 2022 there were a total of 88 burials. 35 burials were in the Ngāti Whakaue Urupā, 1 in the Tuhoë allocated plots, and the remaining 53 burials were in the Public Section. Of the 35 Ngāti Whakaue burials, 23 required the use of new Ngāti Whakaue plots while the rest were interred with previously buried family members. In the public area the 53 burials comprised of 37 burials in new plots while 16 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 21 ash interments carried out during the year. Of these approximately 54 % 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.

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

	2018	2019	2020	2021	2022
General Area	62	59	71	62	53
Ngāti Whakaue	35	41	33	29	35
Total	97	100	104	91	88

Statement of Financial Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2022

	Notes	2022	2021
Revenue			
Donations, fundraising and other similar revenue	1	62,429	62,807
Revenue from providing goods or services	1	221,672	182,142
Interest, dividends and other investment income	1	2,556	2,825
Total Revenue		286,656	247,774
Expenses			
Costs related to providing goods or services	2	121,777	115,543
Total Expenses		121,777	115,543
Surplus/(Deficit) for the Year		164,879	132,231

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 2022

	Note	30 June 2022	30 June 2021
Assets			
Current Assets			
Cash and Cash equivalents	3	16,169	16,158
Debtors and Prepayments	3	931,568	769,245
Other Current Assets	3	1,588	835
Total Current Assets		949,325	786,238
Non-current Assets			
Property, Plant & Equipment	5	717,000	717,000
Investments	3	225,990	224,198
Total Non-current Assets		942,990	941,198
Total Assets		1,892,315	1,727,436
Liabilities			
Current Liabilities			
Creditors and Accrued expenses	4	9,160	9,160
Total Current Liabilities		9,160	9,160
Total Liabilities		9,160	9,160
Net Assets		1,883,155	1,718,276
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,883,155	1,718,276
Total Accumulated Funds		1,883,155	1,718,276

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 2022

	2022	2021
Operating Activities		
Receipts from customers	221,672	203,231
Payments to suppliers and employees	(115,707)	(113,430)
Cash receipts from other operating activities	0	64
Net Cash Flows from Operating Activities	105,965	89,865
Investing Activities		
Other cash items from investing activities	(105,954)	(89,857)
Net Cash Flows from Investing Activities	(105,954)	(89,857)
Net Cash Flows	11	8
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	16,158	16,150
Cash and cash equivalents at end of period	16,169	16,158
Net change in cash for period	11	8

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 2022

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.

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Statement of Accounting Policies

Kauae Cemetery Trust Board
For the year ended 30 June 2022

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 2022

	2022	2021
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received - Rotorua Lakes Council	60,000	60,000
Veteran Affairs NZ Ltd	2,429	2,807
Total Donations, fundraising and other similar revenue	62,429	62,807
Revenue from providing goods or services		
Burials	221,672	182,078
Bad Debts Recovery	0	64
Total Revenue from providing goods or services	221,672	182,142
Interest, dividends and other investment income		
Interest Received	2,556	2,825
Total Interest, dividends and other investment income	2,556	2,825
	2022	2021
2. Analysis of Expenses		
Costs related to providing goods or services		
Bad Debts	0	1,113
Commissions	0	(70)
Doubtful Debts Provision	6,070	1,792
General Expenses	343	366
Grounds Maintenance	57,436	56,936
Burial costs	53,114	52,652
Insurance	0	178
Light Power & Heating	771	1,724
Premises Costs	0	111
Subscriptions	697	741
Legal Fees	3,345	0
Total Costs related to providing goods or services	121,777	115,543
	2022	2021
3. Analysis of Assets		
Cash and Cash equivalents		
Westpac Cheque Account	16,169	16,158
Total Cash and Cash equivalents	16,169	16,158
Debtors and Prepayments		
Accounts Receivable	30,826	22,606
Less Provision for Impairment of Receivables	(12,636)	(6,566)
Monies Held in RLC Current Account	913,378	753,205
Total Debtors and Prepayments	931,568	769,245
Other Current Assets		
Accrued Interest	1,588	835
RWT Paid	0	0
Total Other Current Assets	1,588	835
Investments		
Westpac Term Deposit	225,990	224,198
Total Investments	225,990	224,198

Notes to the Performance Report, continued

Kauae Cemetery Trust Board
For the year ended 30 June 2022

	2022	2021
4. Analysis of Liabilities		
Creditors and Accrued expenses		
Accounts Payable	9,160	9,160
Total Creditors and Accrued expenses	9,160	9,160
	2022	2021
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
	2022	2021
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,697,318	1,565,087
Current Year Earnings	164,879	132,231
Asset Revaluation Reserve	20,958	20,958
Total Accumulated Funds	1,883,155	1,718,276

7. Commitments

There are no commitments as at 30 June 2022 (2021: \$Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2022 (2021 : \$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 \$110,550 (2021: \$109,588). \$9,160 was outstanding at year end (2021: \$8,819).

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 (2021: \$Nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

ROTORUA LAKES COUNCIL

19895714

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.2 Kauae Urupā/Cemetery Development and Rotorua Cemetery Planning

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

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

1. TE PŪTAKE PURPOSE

The purpose of this report is to enable the Trust Board to discuss Kauae Urupā/Cemetery development needs and the medium to longer term role of the Kauae Urupā/Cemetery in future cemetery planning for the Rotorua district.

2. NGĀ TŪTOHUNGA RECOMMENDATIONS

1. That the report “Kauae Urupā/Cemetery Development and Rotorua Cemetery Planning” be received.
2. That the Trust Board identify priority areas for development to meet short and medium term burial needs for Ngāti Whakaue and for the wider community.
3. That the Trust Board initiate a process to investigate the medium and longer term position of the Kauae Urupā/Cemetery in Rotorua cemetery planning.

3. TE TĀHUHU BACKGROUND

The Kauae Development Plan created in 2017 identified within the current cemetery foot print the capacity to create an additional 2291 plots if various sections of the cemetery were developed for burials (Attachment 1). This was based on intensifying burials in the current space and included berms being laid in some of the internal unsealed road areas, occupying some of the current parking areas and completing the up-hill areas of the KAU-23 Block which is the last partially-developed block for public burials (Attachment 2).

During the summer of 2018 there was a Ground Penetrating Radar (GPR) investigation of the wider Kauae Urupa/Cemetery area to better understand the whole site within the cemetery boundary and where there might be unmarked graves or areas that would be unsuitable for burials due to under surface rock features. These grids surveyed by GPR are shown in Attachment 3. The radar showed there is a confirmed area of historic unmarked burials in the block uphill of the road on the north side of the Urupā (Block KAU-2) but most other areas had some minor disturbance or rock so there is future

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“green-space” development opportunities in the uphill Blocks KAU-24, KAU-11, KAU-6 and KAU-1 within the cemetery boundary.

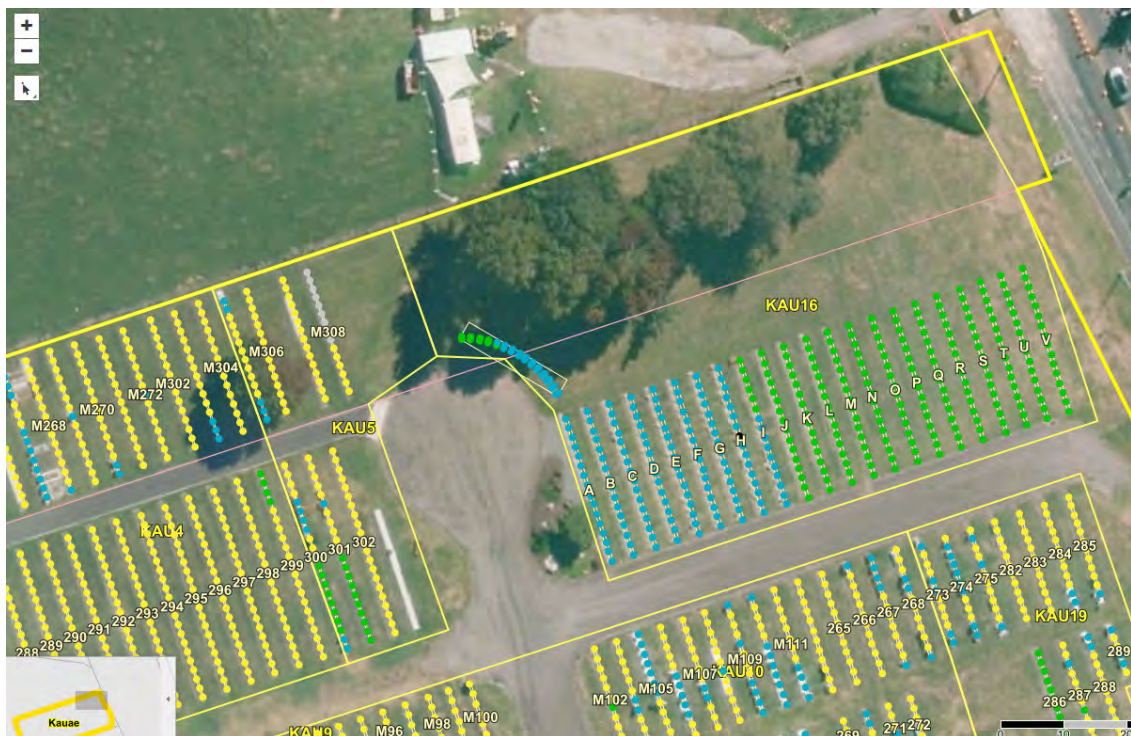
4. TE MATAPAKI DISCUSSION

For many years we have received requests from Ngāti Whakaue whānau for more berms to be laid in the Urupā so plots can be allocated for future burials for Ngāti Whakaue. Part of the decision on progressing this requires an accompanying discussion on how these new plots are to be allocated. With the improvements to our recording systems we now have the ability to better understand the current situation to inform future allocations. We need to progress these discussions with Iwi.

It is important to note that the cemetery plots can be purchased now but may not be used for many decades. So while a cemetery can have much of the space pre-purchased or the “rights to burial” allocated to individuals, there will be many years of burial capacity remaining at the Urupā/Cemetery. Currently at Kauae approximately 46% of the plots have been used for burials and 99.6% have been used or have the rights for burials already owned. Without further development there will be little or no additional income from the further sale of rights for burial.

Allocation for Ngāti Whakaue

On the northern side of the Urupā or the Ngāti Whakaue area there is more room for extensions of berms towards the front of the Urupā (KAU-5 & 16, see below) and infilling of the internal roads within KAU-2, 3 and 4 and between these Blocks and KAU-8 & 9. This would provide up to approximately 750 additional plots before any extension into other areas further back and uphill of the current Urupā is necessary.



Allocation for public use

In the last two years there has also been an increase in the demand on the purchase of plots in the public area of the cemetery and we are now at a time where the last partially developed block for public burials at the Kauae Urupā/ Cemetery is running out of space. There has been a “rush” on plot purchasing this year in the remainder of the KAU-23 Block with 40 already being purchased which is about 150% of our usual purchase rate. There are currently 56 plots left unpurchased in the KAU-23 Block.

On the southern side of the Urupā/Cemetery or the public area, there are some areas where there could be extensions or infilling of vacant land to create more burial plots for general public use. These would be in the flatter parts of KAU-22 as indicated by the red lines below. Some further site work will be required to determine actual berm boundaries and re-routing of a water line that is in this general area if we use KAU-22.



The options for increasing berms in the existing area set aside for the public including:

- There may be some more room for a long berm at the front of the cemetery burial area in Blocks KAU-17 and 18.
- There is a possibility of infilling along the internal grass road within Blocks KAU-13, 14 & 15 although neighboring berm ownership should be checked as there are Ngāti Whakaue berms in some of these areas.

We now need to consider whether expanding the public area at Kauae further than the existing Blocks allocated is an option and where this might be progressed. This could be:

- At the very front of the site (in front of KAU-17 & 18) where the current car parking area is.
- At the back where Block KAU-24 is currently vacant. KAU-24 was earlier planned as a potential memorial tree area and if this was to be retained then either the front of the site or further up the hill (KAU-11) might be more appropriate.

Any of these options will require further work to prepare the ground either through removal of trees at the simplest area (KAU-22) or removing/replacing parking and ground reshaping for more difficult sites (the front car park or uphill in KAU-11).

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A decision from the Trust Board on provision for future public burial space is needed soon as we are already running out of space for the public to purchase plots at Kauae and we will also need to retain some of the very limited unpurchased public plots so immediate purchases can be made when necessary. Additionally to continue to generate revenue for the Trust Board, further development of land for plots is necessary for ongoing sale of the rights to bury.

City Cemetery Planning

In addition to deciding on the more immediate use of the Kauae Urupā/Cemetery site, Council is seeking the Trust Board's views on medium to longer term needs for both Ngāti Whakaue and public burials in the Rotorua district. The Sala St Cemetery is already completely purchased and any additional area is not suitable for burials. We have several small rural public cemeteries with some capacity for more plots and these are supported by local rural communities but these do not cater for more urban based residential needs.

The Council purchased a block of land at Tarukenga in 2013 with the future intention of it being available for a new Rotorua district cemetery if needed, but there has not been any cultural impact assessment with Ngāti Tura Ngāti Te Ngākau and no development of this site has been undertaken yet. To complete this work and understand the considerable investment required in basic infrastructure (State Highway access etc) will require investigation and consultation through the next 2024-2034 Long Term Plan so if this is needed, this process would need to be worked through over the remainder of the 2023 year.

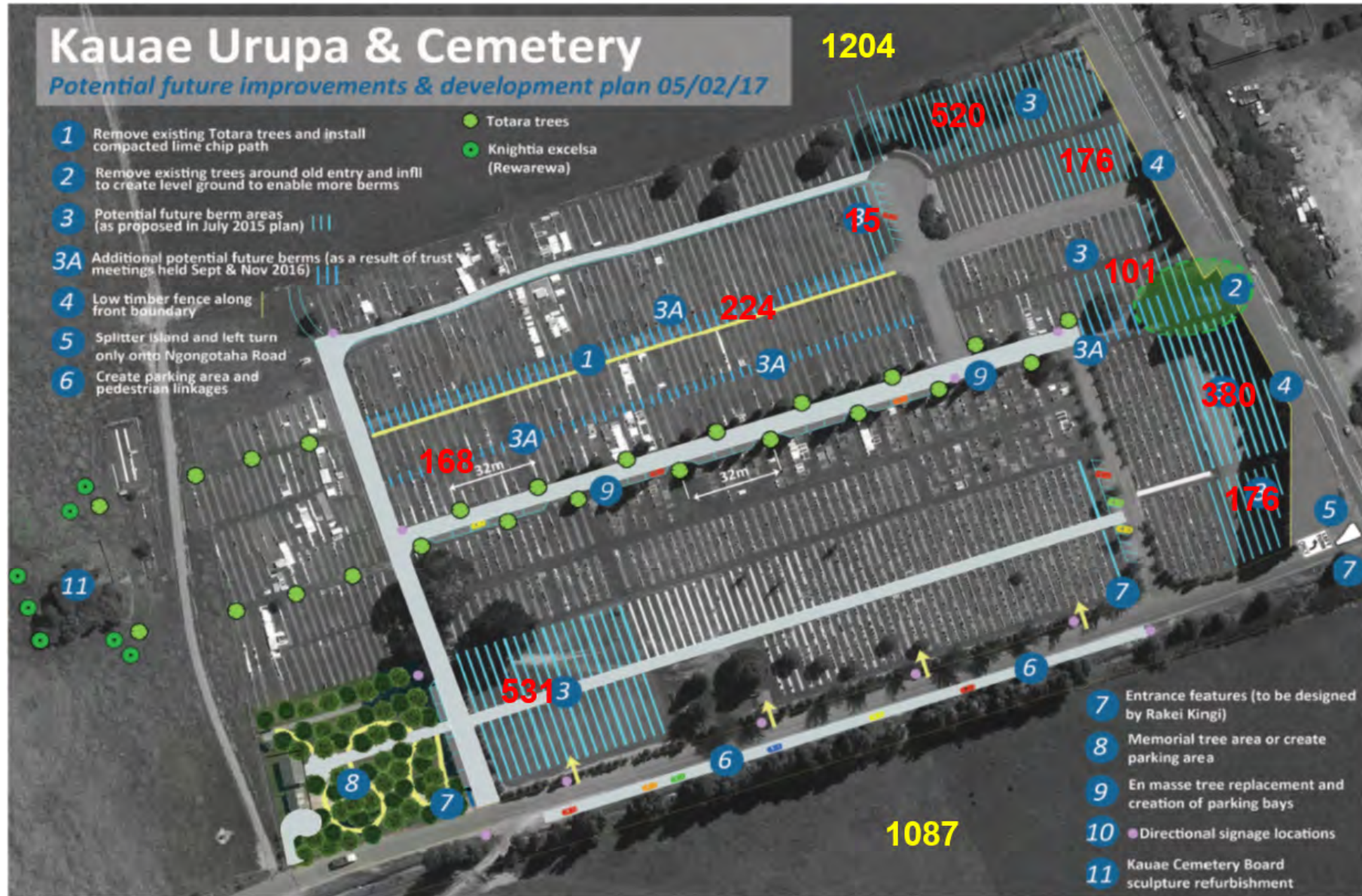
To prepare for any medium to longer term future alternative cemetery site Council needs to understand the Kauae Trust Board's position on the development of additional space at Kauae. This will influence wider discussions on district cemetery needs and also will affect other Iwi if and when alternate sites need to be found. The Trust Board's decision on development of Kauae should also be supported by financial modelling to understand the costs of maintaining Kauae and how different development options might affect sustainability of the Urupā/Cemetery into the future. This can be worked through with the Council's finance team or an independent advisor if required.

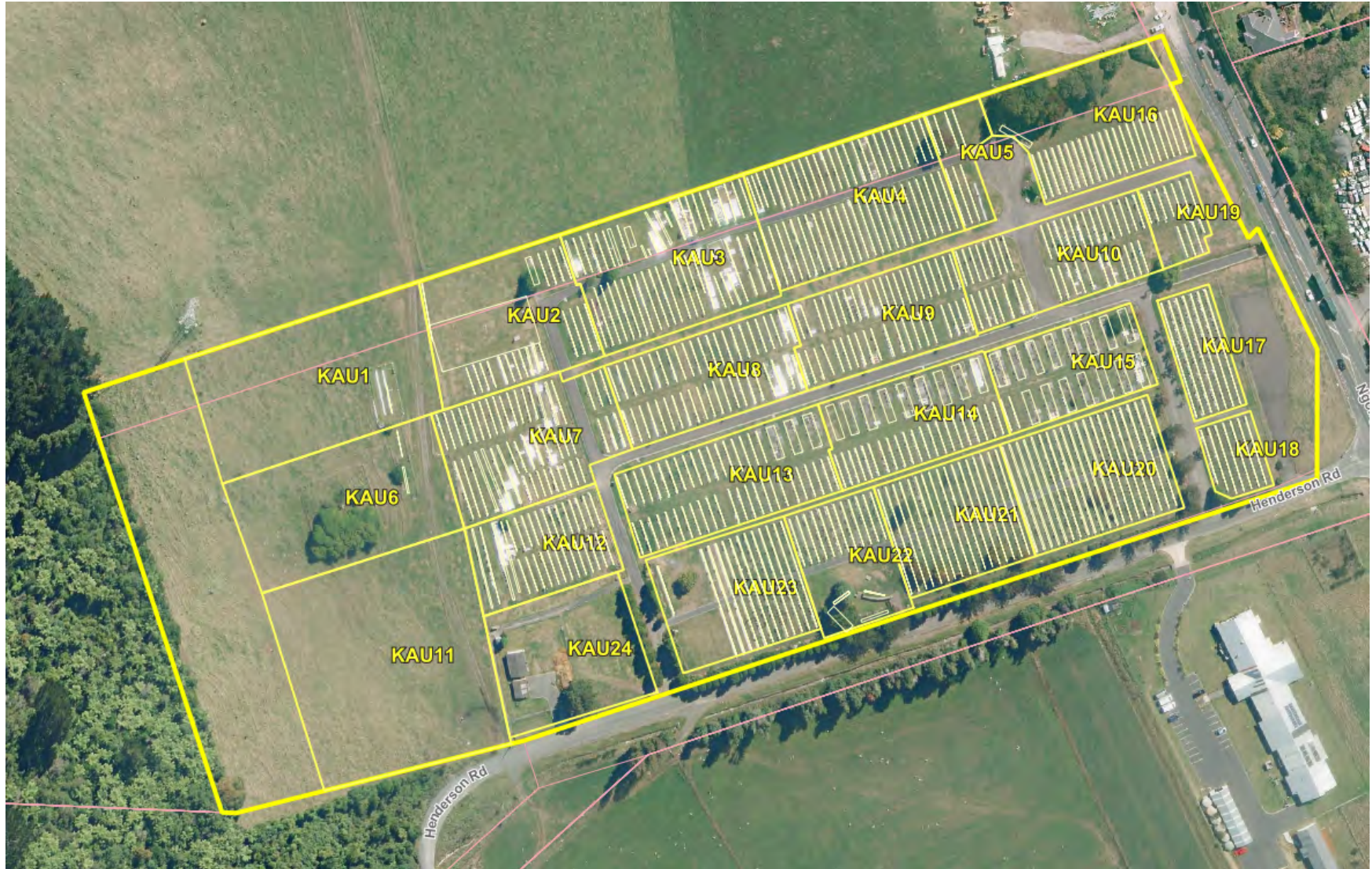
5 NGĀ ĀPITI HANGA ATTACHMENTS

Attachment 1: Kauae Development Plan

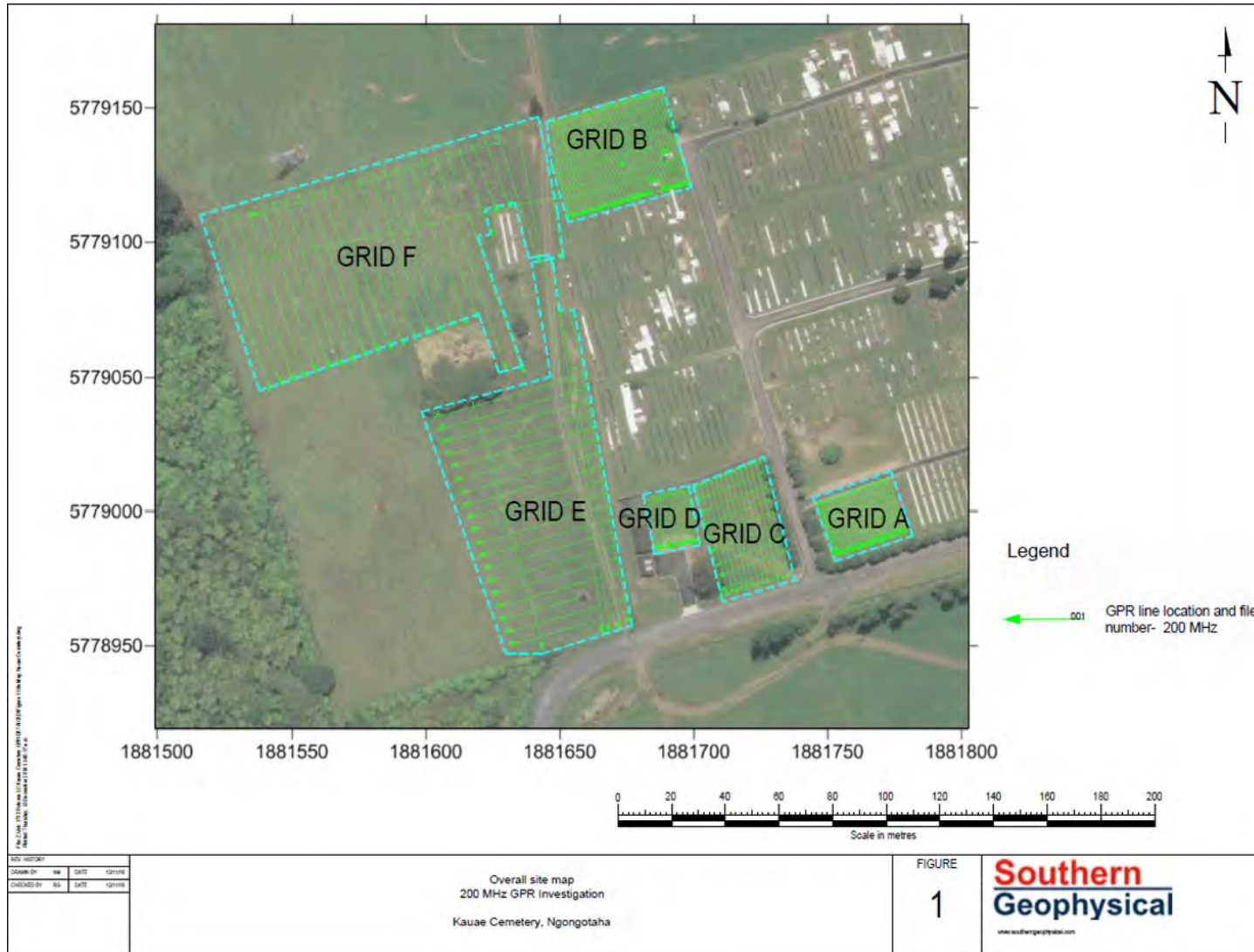
Attachment 2: Kauae Block Plan

Attachment 3: Ground Penetrating Radar grids surveyed





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ROTORUA LAKES COUNCIL

19878058

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.3 Annual Fee Increase 2023 to 2024

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 Rangī, 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 4 August 2023.

2. NGĀ TŪTOHUNGA RECOMMENDATIONS

1. That the report “Annual Fee Increase 2023-2024” be received.
2. That the Trust Board endorses the proposed fee increase, to take effect from 4 August 2023.

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 to the cemetery and crematorium fees for the 2023-24 operational year for Council run operations. The proposed fee increase for this year is 5% rounded to the nearest dollar and includes GST.

It is proposed that the Trust increase cemetery fees at Kauae Urupā to remain in alignment with Council fees and not fall behind in providing the Trust with the income to meet ongoing operational costs. Additionally 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 2023-24 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 in a fair manner.

Annual adjustments avoid a larger “catch-up” in fee increases when several years are missed as has happened in the past and caused concern over single infrequent 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.

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This year it is proposed for the increase in fees to commence on the 4 August 2023. This date will allow the Funeral Directors time to update their information that is given at the time of enquiries.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

Option 1 – No increase in fees

This option would mean that an 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. 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 will 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 for 2023-24

Attachment 1: Proposed Fees for Kauae Urupā / Cemetery

Description of fee or charge:		2022/2023 year fee	% increase	\$ increase	Proposed 2023/2024 fee
Disposal of Ashes					
Columbarium Niche Wall – Single		\$265.00	5%	\$14.00	\$279.00
Columbarium Niche Wall – Double ¹		\$458.00	5%	\$23.00	\$481.00
Berm Lawn Plot		\$431.00	5%	\$22.00	\$453.00
Burial in existing plot		\$132.00	5%	\$7.00	\$139.00
Disinterment of Ashes		\$93.00	5%	\$5.00	\$98.00
BURIAL FEES					
Purchase of Plot ²	Adult	\$2,192.00	5%	\$110.00	\$2,302.00
Burial Fees	Children 12 yrs & under	\$348.00	5%	\$18.00	\$366.00
	Adults 13 yrs & over	\$574.00	5%	\$29.00	\$603.00
	Plot Maintenance	\$612.00	5%	\$31.00	\$643.00
After Hours Fee (in addition to standard fees)		\$231.00	5%	\$12.00	\$243.00
Fee to erect headstone (Memorial Permit Fee)	Incorporated in plot purchase fees			Incorporated in plot purchase fees	
Fee to re-open plot (in addition to burial fees)		\$132.00	5%	\$7.00	\$139.00
Fee for disinterment		\$4,326.00	5%	\$217.00	\$4,543.00
Fee for re-internment (in addition to burial fees)		\$237.00	5%	\$12.00	\$249.00
Registration of plots Ngati Whakaue (Kauae only)		\$92.00	5%	\$5.00	\$97.00
Search fee for written extract		\$38.00	5%	\$2.00	\$40.00
Discount for burial if family fills grave only		-\$71.00	5%	-\$4.00	-\$75.00

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

19881726

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.4 Legal Costs for Court Proceedings

Report prepared by: Sandra North; Legal and Property Advisor/Kaitohu Rawa

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

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

1. TE PŪTAKE PURPOSE

The purpose of this report is to enable the Trust Board to consider what level of costs are appropriate to seek in relation to the District Court proceedings taken against the Trust Board that were struck out.

2. NGĀ TŪTOHUNGA RECOMMENDATIONS

1. That the report “Legal Costs for Court Proceedings” be received
2. That the Trust Board instruct Counsel to seek legal costs on the basis of:
 - a. Standard District Court costs; or
 - b. Standard District Court costs with a premium of 15%.

3. TE TĀHUHU BACKGROUND

In early 2021 the Kauae Urupā Trust Board became aware of a dispute within whānau over the ownership of three berms in the Ngāti Whakaue section of the Kauae Urupā. This dispute was related to the inheritance of the berms and how these had been allocated and recorded in historic Trust Board processes and records. The Ngāti Whakaue Trustees attempted to help resolve the dispute but this process became untenable around June 2021 when legal Counsel was engaged by first one party and then the other party. The Trust were also required to engage legal Counsel to look at options for a resolution.

Despite attempts to find a mediated option, the plaintiffs then issued District Court Proceedings about ownership of the berms against the whānau members who had the recorded rights to authorise burials in the berms as the first defendant, and the Trustees of the Kauae Urupā as the second defendants.

Upon receiving the proceedings, Counsel for both defendants filed a joint protest to jurisdiction on the grounds that the District Court did not have jurisdiction to hear these proceedings because the issues to be determined and the remedies sought by the plaintiffs fell within the jurisdiction of the Māori Land Court, not the jurisdiction of the District Court.

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Following further legal procedural steps, in February 2023 the Court held a hearing on the question of jurisdiction. As requested by the Court, the Secretary of the Kauae Urupā Trust provided an affidavit covering how the cemetery was operated and how plots are acquired. The outcome of the hearing was that Judge Holister-Jones decided the District Court did not have jurisdiction. The Judge concluded that the plaintiffs' ought to have known from the beginning that the District Court did not have jurisdiction, so the proper course was to strike out proceedings and the plaintiffs were ordered to pay costs.

Legal Costs

In total, the Kauae Urupā Trust Board has paid \$21,790.78 in legal fees for dealing with this matter since it was raised by the plaintiffs and their Counsel in June 2021.

The total in legal fees incurred since legal proceedings were formally served in the District Court in July 2022 is \$8,595. The difference in the total sum paid and the amount incurred since proceedings were served is that considerable legal work was undertaken in the year prior to the proceedings having been issued. The initial work centered on advice about the Māori Land Court and attempts to arrange a mediation to resolve the dispute.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

The following options are now available for the Trustees to consider:

Option 1: Apply for full indemnity costs.

Full indemnity costs means the full \$21,791 figure stated above as the total amount spent on legal costs to date.

In general terms, indemnity costs are awarded as a future deterrent and a sanction to plaintiffs who initiate legal action without a likely chance of success, or on an incorrect basis. In this case, the orders sought by the plaintiffs could not be awarded in the District Court and therefore Trustees could have a basis for seeking indemnity costs.

It is important to note, however, that there is a risk involved in an application to the Court for indemnity costs, as there is general litigation risk in not knowing how an individual judge may decide a matter. In addition, indemnity costs are rare and it can be difficult to show that an award of indemnity costs is justified. An application for indemnity costs would cost around \$2,500 plus GST in further legal costs to our Counsel. Our Counsel has advised that the likelihood of successfully obtaining an award for full indemnity costs is low.

Option 2: Standard District Court costs

When a District Court awards costs, there is a national schedule of costs from the NZ Ministry of Justice that are applied based on the level and complexity of the proceeding. This scale goes from 1A category of lower costs associated with simple cases with limited time to 3C category of higher costs associated with complicated cases requiring lots of time. Our Counsel has advised that this proceeding would usually be 2B category. Using this category would amount to the Trust receiving \$8,595 of costs (being the fees incurred with the District Court legal proceedings only).

Our Counsel have advised that a standard award of 2B costs would not involve a further application to the District Court and could be made in a relatively straightforward and swift manner directly to the plaintiffs. An early indication has been provided that the plaintiffs may agree to pay this scale of costs. There is no critical timeframe to be met, however it would be preferable for the issue of cost recovery

to be finalised as soon as possible. This would involve our Counsel formally writing to the plaintiffs' Counsel seeking 2B costs.

Option 3: Standard District Court costs, together with a Premium.

Our Counsel has advised that The Trustees would be in a good position to request Standard District Court costs on a 2B scale together with a Premium. The basis for claiming a premium is that as the District Court was unable to grant the orders the plaintiff sought, that the proceedings should not have been filed in the first place and not against the Trust as a defendant.

There are unfortunately no rules or guidance to assist in the calculation of a Premium in a costs award. An analysis of recent cases indicates that a premium in the vicinity of 10% to 15% could be realistic although some awards via the Court have been as high as 30% to 50%.

If the Trust were to seek a Premium the additional sum the Trustees could realistically expect would be \$859.50 using a 10% calculation or \$1,289.25 using a 15% calculation. The respective total costs would therefore be \$9,454.50 and \$9884.25 on these percentage premiums.

The paper work to seek 2B costs and a Premium would be undertaken by our Counsel which would incur a small additional amount in legal fees, estimated to be around \$1,000 plus GST. This would involve direct correspondence with the plaintiffs' Counsel and no further court appearances would be required.

Recommended Option

Based on the above analysis and discussions with our Counsel, there are significant risks in seeking full indemnity costs. The legal fees may be similar or greater than the difference in the amount awarded over the 2B costs. Consequently, this option is not recommended.

Seeking 2B costs only is the simplest option and the most likely to be accepted by the plaintiffs directly and require no additional Court time or appearances. It will require some additional correspondence from our Counsel and incur some additional costs (estimated at \$1000 + GST).

The Trustees do have a basis for seeking a Premium in addition to the 2B costs. The amount of the Premium sought should be at least enough to cover the costs of our Counsel's time so something in the order of 15% should do this. If the Trust were to seek a higher Premium directly from the plaintiffs then this may create more correspondence and legal costs, so negate any financial benefit.

ROTORUA LAKES COUNCIL

19897702

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.5 Kauae Urupā/Cemetery Operations Report for 12 Months Ending 30 June 2023**Report prepared by:** Rob Pitkethley; Secretary, Kauae Urupā/Cemetery Trust Board**Report approved by:** Gina Rangī, Deputy Chief Executive, Te Arawa partnership

**1. TE PŪTAKE
PURPOSE**

The purpose of this report is to present to the Kauae Urupā/Cemetery Trust Board the operations and burials that have occurred at the Kauae Urupā/Cemetery over the Q1 to Q4 period of the 2022-2023 Operational year.

**2. HE TŪTOHUNGA
RECOMMENDATION**

- 1. That the “Kauae Urupā/Cemetery Operations report for 12 months ending 20 June 2023” be received.**

**3. TE TĀHUHU
BACKGROUND**

Because of the Rotorua Lakes Council elections in October 2022 there has not been a Kauae Urupā/Cemetery Trust Board meeting since the last one held in mid-June 2022 prior to the elections. This operational report covers the 12 months of day to day operations, burials and ash interments as well as vegetation maintenance and administrative tasks related to requests for information and in particular over the year the work relating to the legal challenge on berm ownership.

3.1 Burials

In the 12 months from 1 July 2022 to 30 June 2023 there were a total of 96 burials. 39 burials were in the Ngāti Whakaue Urupā, none in the Tuhoe allocated plots and the remaining 57 burials were in the Public Section. Of the 39 Ngāti Whakaue burials, 27 required the use of new Ngāti Whakaue plots while the rest were interred with previously buried whānau members. In the public area the 57 burials comprised of 38 burials in new plots while 19 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 44 ash interments carried out during the year. Of these approximately 77 % are interred within existing whānau/family burial plots and the rest are interred in the niche wall or the garden in the Garden of Remembrance area.

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Burials	2018	2019	2020	2021	2022	2023
General Area	62	59	68	62	53	57
Ngāti Whakaue	35	41	33	29	35	39
Total Burials	97	100	104	91	88	96
Total Ash Interments	35	17	26	28	21	44

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.

Due to the very high rainfall during the year there was a greater need for topping up of graves and there were some periods immediately after very high rainfall when grave slumping had occurred and correcting this was a priority. There was little public feedback on this issue compared to previous years so it seems this has been managed better than after past events. The wet weather also made mowing across the district harder to manage and we were aware of some concern in the new year on mowing standards in the Urupā/Cemetery but it appears these have now been caught up on and recent audits are showing more positive compliance with mowing standards.

Vegetation and grounds maintenance audits of the Urupā/Cemetery were carried out less frequently this year due to RLC staff vacancies and there were no audits undertaken over the summer. Early spring audits showed good quality to standards with a 98% score and then an Audit completed in April showed 90% of maintenance specifications were being met. Another audit in June then reported that 98% of maintenance specifications were being met with only some minor defects noted with some trees and weeding. These audits compare well to those undertaken during 2021 and 2022 when lower levels of compliance with specifications were more frequently detected.

3.3 Signage

At the last hui we discussed signage options to describe the appropriate behaviour and kawa for visitors to the Urupā/Cemetery. RLC has the design and graphic capability to be able to produce this type of information signage once we have the appropriate content. We propose it would be best to develop this content in a workshop with the Ngāti Whakaue Trustees and then confirm the accompanying te reo so we can produce these signs for the main access points to the Urupā/Cemetery and get them up before this summer.

3.4 Capital improvement works

There has been limited capital works at the Urupā/Cemetery over the last year with approximately \$15,000 of new berms laid in KAU-24 so this block is now complete. There have been repairs done to damaged berms in Block KAU-2 which are now suitable for headstone placement. There was also recently some old asphalt removed at the top of Blocks KAU-13 & 22 and the area grassed to deter vehicle movements into these Blocks and this is currently growing in.

3.4 Whānau requests

There have been no whānau requests for anything that is outside the standard conditions of the Kauae Urupā/Cemetery Policy this year so nothing needs to be considered by the Trust for this hui.

5 Ngā take atu anō - General Business

6 Te Karakia Whakamutunga - Closing Karakia