



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

ADMINISTERING KAUAE LAWN CEMETERY, MAIN ROAD, NGONGOTAHA

AGENDA

Date: Tuesday 28th November 2023

Time: 10am

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

5

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1 Karakia whakapuaki - Opening karakia

2 Ngā whakapāha - Apologies

The Chair invites notice from members of:

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

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3 Te whakaū i ngā meneti - Confirmation of Minutes

3.1 Kauae Urupā/Cemetery Trust Board Minutes (Draft) 21 July 2023

19908773

Minutes (Draft)

Kauae Urupā /Cemetery Trust Board meeting
held Friday 21 July 2023 at 1pm
in Committee Room 2, Rotorua Lakes Council

MEMBERS PRESENT: Mayor Tapsell, Cr T Maxwell, Cr L Kereopa, Mr M Morrison,
Mr L Rika, Mr K Biddle

MEMBERS PRESENT VIA AUDIO VISUAL: Cr R Waru
Mr Mihaere participated via online till 1.55pm.

APOLOGIES: Mr Morrison for early departure
Mayor Tapsell and Cr Kereopa for lateness

STAFF PRESENT: A Pewhairangi, Deputy Chief Executive – Community Wellbeing;
G Rangi, Deputy Chief Executive, Te Arawa Partnership;
R Pitkethley, Secretary Kauae Urupā/ Cemetery Trust Board;
D Rose, General Manager Operations, InfraCore Ltd;
T King, Head Sexton, InfraCore Ltd;
E Arachchige, Financial Accountant;
G Konara, Governance Support Advisor

The meeting opened at 1.14pm.

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

1 KARAKIA WHAKAPUAKI OPENING KARAKIA

Mr Morrison opened the meeting with a Karakia.

2 NGĀ WHAKAPĀHA APOLOGIES

Resolved;

- 1. That apologies from Mr Morrison for early departure be accepted.**

Moved: Cr Kereopa

Seconded: Mr Biddle

CARRIED

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3 TE WHAKAŪ I NGĀ MENETI CONFIRMATION OF MINUTES

3.1 KAUAЕ URUPĀ / CEMETERY TRUST BOARD MEETING MINUTES 14 JUNE 2022

RDC-1269346

Resolved;

1. **That the minutes of the Kauae Urupā/ Cemetery Trust Board meeting held 14 June 2022” be confirmed as a true and correct record.**

Moved: Mr Biddle

Seconded: Cr Maxwell

CARRIED

PŪRONGO KAIMAHI STAFF REPORTS

4.1 KAUAЕ URUPĀ/CEMETERY TRUST BOARD’S FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

19881653

Resolved

1. **That the report “Kauae Urupā/Cemetery Trust Board’s Financial Statements for the year ended 30 June 2022” be received.**

Moved: Mr Morrison

Seconded: Cr Maxwell

CARRIED

Esha Arachchige overviewed the report.

Further resolved

2. **That Kauae Urupā/Cemetery Trust Board’s Financial Statements for the year ended 30 June 2022 be adopted.**

Moved: Mr Morrison

Seconded: Cr Waru

CARRIED

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4.2 KAUAЕ URUPĀ/CEMЕТERY DEVELOPMENT AND ROTORUA CEMЕТERY PLANNING

19895714

Resolved

- 1. That the report “Kauae Urupā/Cemetery Development and Rotorua Cemetery Planning” be received.**

Moved: Cr Kereopa

Seconded: Mr Biddle

CARRIED

Rob Pitkethley overviewed the report and spoke to a presentation titled “Kauae Urupā Trust Board” (Attachment 1).

Mr Pitkethley noted the following:-

- A potential development plan was looked at in 2017 and identified the potential burial plots (Slide 2).
- Numbers in red in the image (in slide 2) are the plot capacities in each section. In the Northern side, there were 1204 plots and in the Southern end, there were 1087 plots.
- Potential developable areas are the areas that are shown without white line markings in Slide 3.
- Ground penetration work has been done on the areas marked in Slide 4. “Grid A” area in the slide is already fully occupied with only about 50 plots unsold. Grids E and F are going slightly uphill. Grid C is currently empty.
- Area in red lines in slide 6 could be developed as concrete berms.

Further resolved

- 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.**

Moved: Mr Biddle

Seconded: Mr Morrison

CARRIED**Action points**

- Provide options prior to the next meeting in November for decision making.

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4.3 ANNUAL FEE INCREASE 2023-2024

19878058

Resolved**1. That the report “Annual Fee Increase 2023-2024” be received.**

Moved: Mr Rika

Seconded: Cr Kereopa

CARRIED

Rob Pitkethley overviewed the report.

It was suggested to increase the fees by 5% every year.

- This will bring fees in line with other cemeteries in the district.

Action points

- Needs to have discussions regarding the possibility of opening the services in weekends.
- Rob to explain why there is a cost to unveiling of headstones post burial.

Further resolved**2. That the Trust Board endorses the proposed fee increase, to take effect from 4 August 2023.**

Moved: Mr Morrison

Seconded: Cr Waru

CARRIED

4.4 LEGAL COSTS FOR COURT PROCEEDINGS

1988172

Rob Pitkethley overviewed the report.

- Dispute over ownership of berms at Urupā.
- After being unable to reach satisfactory conclusion the case was taken to district court.
- Costs were awarded against the complainants.
- District Court dismissed the case.
- Possibility that this may be taken to Māori Land Court.
- Report outlines options for trust, either seek legal costs at full, standard, or premium.

Mr Morrison left the meeting at 2.42 pm.

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Resolved

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 Standard District Court costs.

Moved: Mr Rika

Seconded: Cr Waru

CARRIED

4.5 KAUAЕ URUPĀ/CEMЕТERY OPERATIONS REPORT FOR 12 MONTHS ENDING 20 JUNE 2023

19897702

Resolved

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

Moved: Mr Biddle

Seconded: Cr Maxwell

CARRIED

Rob Pitkethley overviewed the report.

- 96 Burials throughout the year.
- Maintenance audit scored a high result, also carried out checks between April to June.
- Weather conditions over summer caused increased level of required maintenance.
- Public concern raised over increased level of maintenance required at the Urupā.
- Rob and Monty working with Whanau on a headstone change, but no other requests have been made outside of policy.

It was decided to include the signage at the entrance.

Action Point:

- Rob to initiate work into entrance signage.

5 GENERAL BUSINESS

The Mayor acknowledged InfraCore for their work.

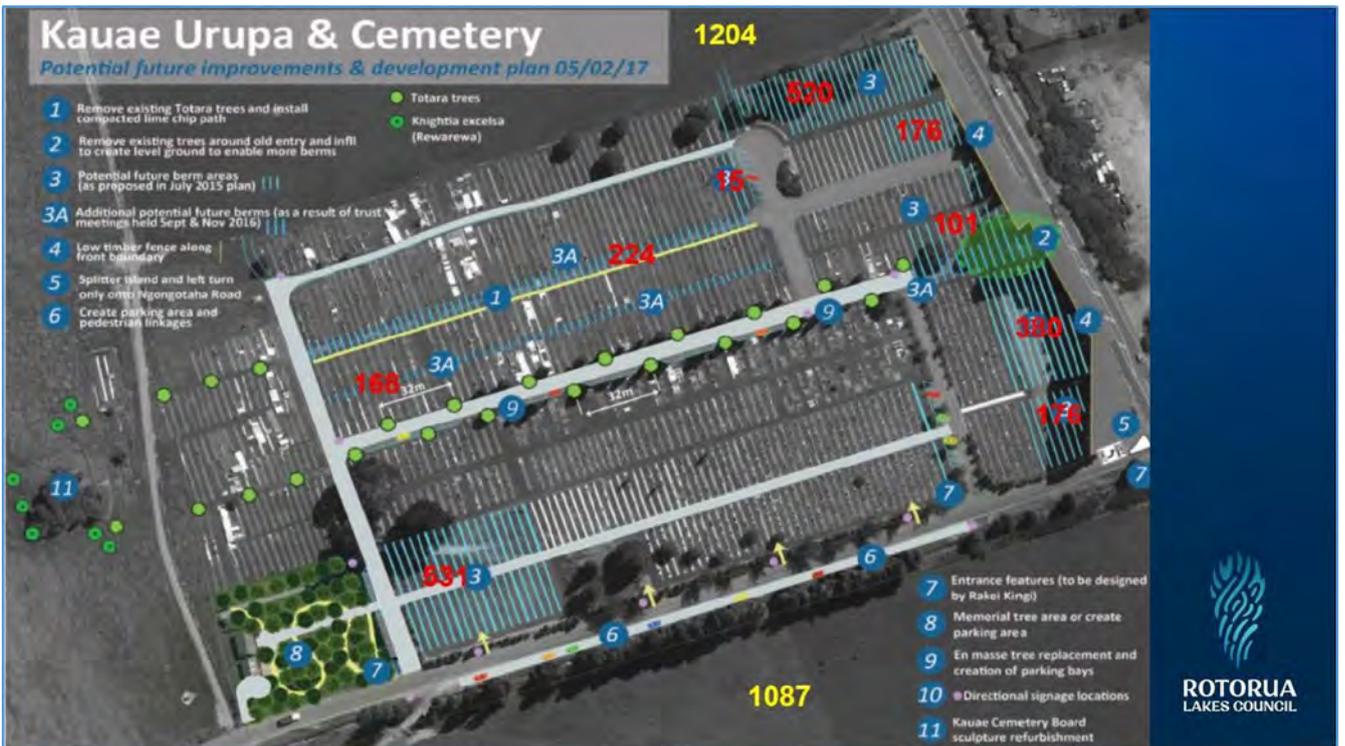
6 CLOSING KARAKIA

Mr Biddle closed the meeting with a Karakia.

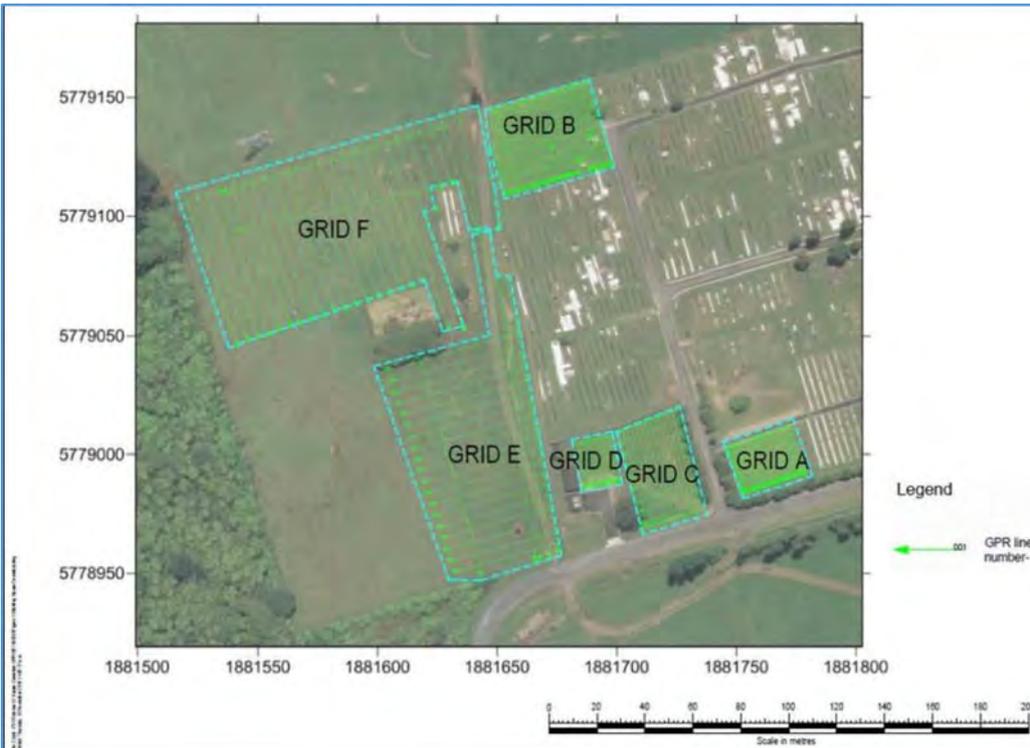
Meeting closed at 3.11pm

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Attachment 1 – Kauae Urupā Trust Board



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4 Pūrongo Kaimahi - Staff Reports

XXXXXX

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.1 Kauae Urupā/Cemetery Trust Board – Financial Statements for Year Ended 30 June 2023

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 2023.

2. HE TUTOHUNGA RECOMMENDATION

1. That Kauae Urupā/Cemetery Trust Board's Financial Statements for the year ended 30 June 2023 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 2023 are attached (Attachment 1).

4. NGĀ ĀPITI HANGA ATTACHMENTS

Attachment 1

Kauae Urupā/Cemetery Trust Board Annual report for the year ended 30 June 2023

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Annual Report

For the year ended 30 June 2023

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Entity Information

Kauae Cemetery Trust Board
For the year ended 30 June 2023

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 2023

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 2023.

APPROVED

Trustee
Date

Trustee
Date

Statement of Service Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2023

Description of Entity's Outcomes

Provision and maintenance of a cemetery in Rotorua District.

	2023	2022
Description and Quantification of the Entity's Outputs		
Grounds Maintenance	52,899	50,864
Burial costs	73,438	59,686
Other Costs	29,880	11,227

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, 0 in the Tuhoë 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 family 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 seven 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 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.

	2019	2020	2021	2022	2023
General Area	59	71	62	53	57
Ngāti Whakaue	41	33	29	35	39
Total	100	104	91	88	96

Statement of Financial Performance

Kauae Cemetery Trust Board
For the year ended 30 June 2023

	Notes	2023	2022
Revenue			
Donations, fundraising and other similar revenue	1	62,112	62,429
Revenue from providing goods or services	1	185,997	221,672
Interest, dividends and other investment income	1	8,412	2,556
Total Revenue		256,521	286,656
Expenses			
Costs related to providing goods or services	2	156,217	121,777
Total Expenses		156,217	121,777
Surplus/(Deficit) for the Year		100,304	164,879

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 2023

	Note	30 June 2023	30 June 2022
Assets			
Current Assets			
Cash and Cash equivalents	3	16,354	16,169
Debtors and Prepayments	3	1,023,460	931,568
Other Current Assets	3	5,003	1,588
Total Current Assets		1,044,816	949,325
Non-current Assets			
Property, Plant & Equipment	5	717,000	717,000
Investments	3	230,803	225,990
Total Non-current Assets		947,803	942,990
Total Assets		1,992,619	1,892,315
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		1,983,459	1,883,155
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,983,459	1,883,155
Total Accumulated Funds		1,983,459	1,883,155

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 2023

	2023	2022
Operating Activities		
Receipts from customers	185,997	221,672
Payments to suppliers and employees	(156,217)	(115,707)
Cash receipts from other operating activities	62,112	0
Net Cash Flows from Operating Activities	91,891	105,965
Investing Activities		
Other cash items from investing activities	(91,706)	(105,954)
Net Cash Flows from Investing Activities	(91,706)	(105,954)
Net Cash Flows	185	11
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	16,169	16,158
Cash and cash equivalents at end of period	16,354	16,169
Net change in cash for period	185	11

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.

Attachment 1

Depreciation ScheduleKauae Cemetery Trust Board
For the year ended 30 June 2023

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 2023

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 2023

	2023	2022
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Grants Received - Rotorua Lakes Council	60,000	60,000
Veteran Affairs NZ Ltd	2,112	2,807
Total Donations, fundraising and other similar revenue	62,112	62,807
Revenue from providing goods or services		
Burials	185,997	221,672
Bad Debts Recovery	0	64
Total Revenue from providing goods or services	185,997*	221,737
<i>*RLC Debtor system migrated from Ozone to OneCouncil at the end of May 2023. Due to this change some of the revenue generated in June 2023, entered to new Financial year and not included in the above figure.</i>		
Interest, dividends and other investment income		
Interest Received	8,412	2,556
Total Interest, dividends and other investment income	8,412	2,556
	2023	2022
2. Analysis of Expenses		
Costs related to providing goods or services		
Bad Debts	0	0
Commissions	0	0
Doubtful Debts Provision	10,233	6,070
General Expenses	4	343
Grounds Maintenance	52,899	50,864
Burial costs	73,438	59,686
Insurance	0	0
Light Power & Heating	1,231	771
Premises Costs	0	0
Subscriptions	608	697
Legal Fees	17,805	3,345
Total Costs related to providing goods or services	156,217	121,777
	2023	2022
3. Analysis of Assets		
Cash and Cash equivalents		
Westpac Cheque Account	16,354	16,169
Total Cash and Cash equivalents	16,354	16,169
Debtors and Prepayments		
Accounts Receivable	54,192	30,826
Less Provision for Impairment of Receivables	(22,869)	(12,636)
Monies Held in RLC Current Account	992,137	913,378
Total Debtors and Prepayments	1,023,460	931,568
Other Current Assets		
Accrued Interest	5,003	1,588
RWT Paid	0	0
Total Other Current Assets	5,003	1,588
Investments		
Westpac Term Deposit	230,803	225,990
Total Investments	230,803	225,990

Notes to the Performance Report, continued

Kauae Cemetery Trust Board
For the year ended 30 June 2023

	2023	2022
4. Analysis of Liabilities		
Creditors and Accrued expenses		
Accounts Payable	9,160	9,160
Total Creditors and Accrued expenses	9,160	9,160

	2023	2022
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

	2023	2022
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	1,862,197	1,697,318
Current Year Earnings	100,304	164,879
Asset Revaluation Reserve	20,958	20,958
Total Accumulated Funds	1,983,459	1,883,155

7. Commitments

There are no commitments as at 30 June 2023 (2022: \$Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2023 (2022 : \$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 \$126,337.30 (2022: \$110,550). \$9,160 was outstanding at year end (2022: \$9,160).

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 (2022: \$Nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

ROTORUA LAKES COUNCIL

XXXXX

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.2 Kauae Urupā/Cemetery Financial Model

Report prepared by: Emma Hayde, Finance Business Partner

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

Report approved by: Gina Rangī, Interim Chief Executive

1. TE PŪTAKE PURPOSE

The purpose of this report is to present financial modelling information to enable the Trust Board to consider different options as to the future of the undeveloped Urupā space.

2. HE TŪTOHUNGA RECOMMENDATION

1. That the report “Kauae Urupā/Cemetery Financial Model” be received
2. That the Trust Board consider the Financial Model Options proposed and identify areas of further investigation required.

3. TE TĀHUHU BACKGROUND

The Kauae Urupā/Cemetery is running out of currently allocated space for public burials and there are continual requests to the Ngāti Whakaue Trustees for more burial space to be allocated for whānau from the beneficiaries of the original Rotohokahoka E Block Trustees. Cemetery records show 99.6% of the public plots currently available are allocated (sold) and further plots able to be developed on the existing public area blocks would create approximately another 100 plots. At the current purchase rates these might only last another two years. All of the Ngāti Whakaue area of the Urupā currently developed has been allocated to whānau.

There are 9,437 burial plots created at the Urupā/Cemetery with 5047 (53%) in the Ngāti Whakaue area, 4306 (46%) in the public area and 84 (1%) in the Tuhoe area. In the Ngāti Whakaue area approximately 70% of the plots are unoccupied and in the public area approximately 33% of the plots are unoccupied. Work done on potential future development of the current site show that there could be approximately another 2000 plots that could be further developed on available land within the Rotohokahoka E Block. It has been estimated to fund this development would require \$300k for road extensions, potential ground shaping and parking improvements.

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This report illustrates three proposed financial modelling options for the Trust to consider when making a decision around future plot allocation of the remaining undeveloped space within the existing Kauae Urupā/Cemetery.

Assumptions used in Financial Models:

- The number of plots needed each year does not change. Unoccupied plot use has remained at similar levels over the past 6 years, growing aged population, longer life expectancy, more cremations so assuming a stable plot demand.
- 39% of burials per year are into plots that already have one tūpāpaku, 61% into unoccupied plots.
- The RLC annual grant for maintenance (\$60k) will increase proportionally with any newly allocated areas for public burials.
- The RLC annual grant will also increase as per inflation.
- Model assumes 75% adult plot purchases/burials, 25% children plot purchases/burials.
- Costs of public plot purchases/burials/maintenance fee will increase by CPI.
- Costs for future plot purchase for Ngāti Whakaue plots will be zero (berm creation charge only).
- Burials in existing public pre-paid plots will continue for 8 years, even under Option 1.
- Development capital cost for existing Kauae site will be spent in 1 year (300k for expanding into yet to be developed Kauae block).
- RLC would fund Development cost in line with public plot allocation of undeveloped space. If no public space then Trust Board would fund Development cost.
- Burial costs net off with burial revenue.
- Grounds maintenance cost will increase proportionally as usable space developed.
- 100 more plots can be made available in existing public blocks without moving into any new areas of existing Kauae Urupā/Cemetery.

**4. TE MATAPAKI ME NGĀ KŌWHIRINGA
DISCUSSION AND OPTIONS**

The financial modelling from the following options are available for the Trustees to consider:

Financial Model 1: No additional public plots, develop remaining unused space for Ngāti Whakaue only

This Financial model is based on only Ngāti Whakaue plots being allocated in the remaining undeveloped space of the Urupā.

The only revenue source in the models for the Trust is from the sale of public plots. All burial revenue offsets with burial cost. In order to redevelop the remaining 20% of unused land, it has been forecast at a capital cost of \$300k which includes clearing/contouring land and building road access which would be met by the Trust.

The current bank account balance of the Trust is around \$1,000,000. Financial Model 1 shows the effect of no further revenue from public plot sales forecasts the Trust Board funds to come under unsustainable pressure around 2057 (34 years).

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Financial Model 2: Develop remaining unused space for Ngāti Whakaue & Public – 50:50 split

Under a 50:50 split of the remaining undeveloped space and based on the assumption that RLC would fund half the necessary development cost and increase their annual maintenance grant funding by \$7.5k (additional 10% of current grant), the Financial Model 2 will allow the Urupā to continue funding itself under current operational assumptions until approximately 2074 (51 years).

Financial Model 3: Develop remaining unused space for Public burials only

Option 3 assumes the total \$300k development cost for the unused space is covered by RLC since only public burials will occur in the new space. It is also assumed the RLC maintenance grant funding would increase 20% in line with the additional 20% space being looked after. Over time this option would see a significantly cash injection to the Trust Board from the sale of public plots and providing for a sustainable financial position well out past 2100. It would also provide for future potential investment into expanding the Urupā into other areas of surrounding land, providing an ongoing maintenance fee is covered for any increase into new land areas.

Summary

Under Financial Model 1 with no more public burials, the Trust will have approximately a 34 year period of healthy financial sustainability. This includes provision for a \$300k investment from the Trust funds for developing the remaining site for Ngāti Whakaue burials.

Making 50% of the undeveloped space available for public burials and RLC proportionally contributing LTP funding for the development of the remaining site would provide for 51 years of sustainable funding under the current operating assumptions.

If the Trust wishes to develop into neighbouring land for Ngāti Whakaue burials it is going to need capital for development. Allowing more than 50% public burials in the current undeveloped Kauae site provides a financially stable operation and in addition would provide proportionally increased capital to develop neighbouring land.

Financially Preferred Option

The Financial Model 2 is the minimum preferred option which will see financial sustainability until 2074 under the current operational scenarios modelled. This option does not account for further development into neighboring land using Trust funds and current operating assumptions. To provide capital for investing into surrounding land using this model would require an alternative way to generate revenue over the current sale of public plots only assumptions.

Financial Model 3 would be the preferred option if the Trust needs the financial capacity to develop neighboring lands and remain sustainable. Financial model 3 brings the cash required for expansion and allows a sustainable model post 2100 for public and Ngāti Whakaue burials. If there was an expansion of the overall site there would need to be an additional revenue generated over the current assumptions for ongoing maintenance of the newly added land.

It would be possible to model an allocation of public space in the yet to be developed area of Kauae that is somewhere between 50% and 100% to provide for a capital investment into new areas of a particular value as well as ongoing sustainable operations. There are also opportunities to consider alternative assumption testing as well with the financial models.

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ROTORUA LAKES COUNCIL

19881726

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.3 Changing the Trust Orders to Enable the Use of Vaults at the Kauae Urupā

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

Report reviewed by:

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 a variation to the Trust Orders to change the rule that classifies Kauae Urupā as a ‘lawn cemetery, whereon the construction or placement of vaults shall be expressly prohibited.’

2. NGĀ TŪTOHUNGA RECOMMENDATIONS

1. That the report “Changing the Trust Orders to enable the use of vaults at the Kauae Urupā” be received
2. That the Trust Board recommend further investigation of the capacity increase and cost implications of potentially enabling the use of vaults at Kauae Urupā.

3. TE TĀHUHU BACKGROUND

The Maori Land Court Orders for Kauae Urupā have rules and regulations that were published in the NZ Gazette in 1924. These have been varied on several occasions including, but not limited to, 1969, 1990 and most recently 2003. The Orders are shown in Attachment 1 and the specific rule that this agenda item relates to is rule 2 that states:

2 Kauae Urupā shall be classified as a “lawn” cemetery whereon the construction or placement of vaults shall be expressly prohibited.

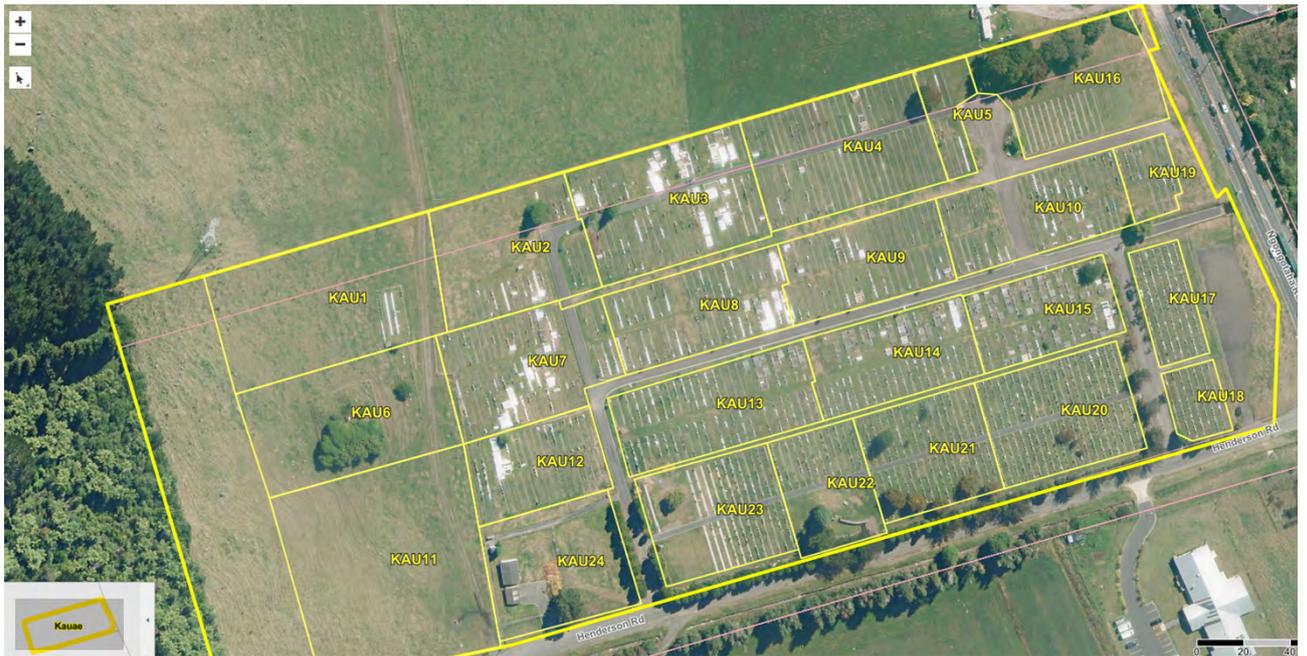
A “lawn” cemetery is defined in the Kauae Urupā / Cemetery Policy as meaning a cemetery “that is developed in such a way as to present a park like appearance with concrete berms.”

The Rotorua Lakes Council’s General Bylaw 2017 in Part 14, Cemeteries and Crematoria, does not specify which cemeteries are lawn cemeteries. The Bylaw 1405.1 does state that above ground grave structures (eg vaults), enclosures and memorial headstone that shall be installed to NZS 4242 Standards and Bylaw 1405.2 says that plans and specifications for the construction of above ground vaults in cemeteries must be of acceptable standards and submitted to the Council for approval for any works. So this Bylaw does not create any hindrance to seeking this variation to the Trust Orders.

There are several areas at Kauae Urupā where vaults have historically been constructed. These include Blocks 3, 8, 7 and 12 and can be seen in the below aerial block image with the more visible white areas

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showing where vaults are present. A photograph of some existing vaults in the KAU8 Block is also shown below.



The suggestion has been put forward by Trustees that allowing the use of vaults might allow for more burials to be accommodated in plots and so increase the capacity of the existing areas to contain more tūpāpaku.

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Discussions with members of the New Zealand Cemeteries and Crematoria Collective have revealed that the use of vaults were more common in the 1930's and 1940's and slowly dropped away until there were few after the 1970's. This decrease in use was due to the significant costs of these structures. Typically vaults still have standard depth graves under them and the covering was more for memorial purposes, rather than raising the cover level over a tūpāpaku so it could be buried closer to the ground surface. Coming up out of the ground with a vault creates a raised level of cover so it can make meeting minimum coverage easier to achieve especially on sloped ground, but there are also implications on the side protection required for burials so capacity increases are generally limited at best to one additional burial per plot. There are few cemeteries nationally that still use new vaults for burials due to the disproportionate costs to meet the necessary regulations for burials. There are cemeteries in some cities that are using mausoleums which are much larger structures and allow for the interment of multiple tūpāpaku although these are very expensive structures and have different rules for construction and interment.

4. TE MATAPAKI ME NGĀ KŌWHIRINGA DISCUSSION AND OPTIONS

There are several options for the Trust to consider and it is recommended that they occur sequentially:

Option 1: Investigate further to understand potential capacity increase and costs

Understanding the practicalities of creating more burial capacity with vaults should be further investigated to assess the cost per additional burial space. This would require a more thorough review of regulations and obtaining some vault pricing to understand the costs of providing the vault that might allow greater than two tūpāpaku to be buried in one plot. With this understanding it would be then appropriate to consider if a change to this part of the Trust Deed is required.

This is the recommended first step option. From then we have two possibilities;

(A) Initiate a process to remove the lawn cemetery classification for Kauae Urupā;

To work through a change to the Trust Deed will require the Trust to work through the Maori Land Court process to vary the Trust Orders under the Maori Land Amendment and Maori Land Claims Adjustment Act 1991, Section 22 and the Te Ture Whenua Maori Act 1993, Section 244/93. This is done by making application to the Court who will consider the application and either make directions, dismiss the application or make Orders. This is likely to be a process that could 12 months to work through. If this is the process that is supported it would be worth also considering any other aspects of the Trust Orders that might require amendment at the same time.

To amend the lawn cemetery classification would also require some amendments to the Kauae Urupā/Cemetery Policy that has various sections about memorials, monuments and headstones. Amending this Policy can be done through a Trust Board process and does not require wider public or Council consultation.

With the permission of more vaults there would also likely be a higher cost of maintenance required due the additional time to work around edges of vault areas compared to strip mowing over the lawn cemetery site. This could also be evaluated and costed out in user charges if required for those who make use of any vault permissions. If a change to the Trust Deed is being proposed then a review of all clauses should be considered to see if there is anything else that warrants a change at the same time.

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(B) Do not change the lawn cemetery classification

By not proceeding with a change of the classification currently limiting development as a lawn cemetery would remove the need for a Court process and retain the status quo. Limited height grave covers have been considered on occasion by the Trust Board and permitted for memorial purposes, and if necessary this case-by-case assessment could continue. However any future use of vaults or other above ground structures to increase the burial capacity of current graves would not be considered appropriate still under the lawn cemetery classification.

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ROTORUA LAKES COUNCIL

19897702

Mayor
Members
KAUAE URUPĀ/CEMETERY TRUST BOARD

4.4 Kauae Urupā/Cemetery Operations Report for July 2023 to October 2023

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 present to the Kauae Urupā/Cemetery Trust Board the operations and burials that have occurred at the Kauae Urupā/Cemetery over the July to October period of the 2023-2024 Operational year.

**2. HE TŪTOHUNGA
RECOMMENDATION**

1. That the “Kauae Urupā/Cemetery Operations report for July 2023 to October 2023” be received.

**3. TE TĀHUHU
BACKGROUND**

This operational report covers the first four months of the 2023-24 operational year’s day to day operations, burials and ash interments as well as vegetation maintenance and administrative tasks carried out at the Kauae Urupā.

3.1 Burials

In the four months from 1 July 2023 to 31 October 2023 there were a total of 47 burials. 16 burials were in the Ngāti Whakaue Urupā, none in the Tuhoe allocated plots and the remaining 31 burials were in the Public Section. Of the 16 Ngāti Whakaue burials, 10 required the use of new Ngāti Whakaue plots while the rest were interred with previously buried whānau members. In the public area the 31 burials comprised of 26 burials in new plots while 5 were in existing plots interred with previously buried family members. The current burials undertaken compared to full year burials from the years before are tabulated below. In addition to the burials there were 13 ash interments carried out during the year. Of these 5 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	2018-19	2019-20	2020-21	2021-22	2022-23	1 July 23 to 31 Oct 23
General Area	59	68	62	53	57	31
Ngāti Whakaue	41	33	29	35	39	16
Total Burials	100	104	91	88	96	47
Total Ash Interments	17	26	28	21	44	13

3.2 Maintenance

The Urupā/Cemetery maintenance at Kauae 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.

Vegetation and grounds maintenance audits were undertaken in July, August and October and for each audit the score for meeting maintenance specifications was 97% each time. Overall the site has been well maintained over the winter period although grass and weed growth is increasing as the weather warms up. Infracore have undertaken a full site clean-up during November which included attending to minor defects noted in the audits such as extra weeding, edge trimming, rubbish being collected and other minor works to ensure the Urupā is clean and tidy going into the summer season. Audits will continue to be undertaken monthly to ensure a high standard of care is maintained. The 2023 audit results compare relatively well to results from 2021 and 2022 when there were lower scores coming through and a matching higher level of customer complaints about the state of maintenance of the Urupā.

Dates have also been suggested for a wānanga with Infracore and RLC staff, and the Ngāti Whakaue Trustees to discuss tikanga associated with the Urupā and we are awaiting a suitable date to host this opportunity.

3.3 Signage

Information from the Kauae Urupā/Cemetery Policy on appropriate behaviour has been passed to the Ngāti Whakaue Trustees as a starting point for some messaging on tikianga and kawa to be considered for signage at the entrances and within the Urupā. Feedback on content for the signage and a hui needs to be progressed to develop this further.

3.4 Capital improvement works

Staff have been costing out new berms for the front edge of Blocks KAU17 and KAU18 and some infilling of smaller areas in KAU22 where the niche wall is located. There has also been pricing for pouring the concrete berm along Row M13 in KAU8 which is the Wood's whānau plots. In this current year there is also a financial allocation for increasing the Niche Wall capacity by refacing the outside of the wall to hold ash interments.

In the 2024-34 LTP Proposals there has been capital investment proposals for an annual allocation of \$40,000 for berms and operational allowances for the continuation of the vegetation maintenance requirements. There has been an allocation of \$50,000 for the fencing that was part of earlier development plans. Additional capital required in later years will be dependent on how the Urupā development proceeds and the investment needs can be clarified as the draft LTP develops over the next several months.

3.4 Whānau requests

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

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5 Ngā take atu anō - General Business

6 Te Karakia Whakamutunga - Closing Karakia

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