

**MANITOBA**  
**THE PUBLIC UTILITIES BOARD ACT**  
**THE CEMETERIES ACT**

**Order No. 144/03**

**October 2, 2003**

Before: G. D. Forrest, Chairman  
S. Proven, Member  
M. Girouard, Member

**AN APPLICATION OF THE ALDERWOODS GROUP TO PASS  
ACCOUNTS DEALING WITH THE PERPETUAL CARE FUNDS  
OF WAVERLEY MEMORIAL GARDENS AND CHAPEL OF  
ETERNAL MEMORIES MAUSOLEUM**

## **1.0 Background**

Recent amendments to The Cemeteries Act (“the Act”) have resulted in the responsibility for “passing accounts” with respect to the handling of perpetual care fund, shifting from the Court of Queen’s Bench to The Public Utilities Board (“the Board”).

The Alderwoods Group, (“the Applicant”) made an application to the Board for the Passing of Accounts for the perpetual care fund of Waverley Memorial Gardens and Chapel of Eternal Memories Mausoleum (“the Cemetery”) in accordance with The Cemeteries Act C.C.M.C.C.30 (“the Act”) for the five-year and ten-month period from February 21, 1995 to December 31, 2000. In support of this application, the Applicant filed the following information:

- Waverley Memorial Gardens Perpetual Care Trust Report for the period February 21, 1995 to December 31, 2000;
- Chapel of Eternal Memories Mausoleum Perpetual Care Trust Report for the period February 21, 1995 to December 31, 2000;
- T.D. Canada Trust Statement of Account for Leatherdale Gardiner/P. Coutu Funeral Chapels Ltd. (Waverley Memorial Gardens) for the period July 31, 1995 to December 31, 2000;
- T.D. Canada Trust Statement of Account for Chapel of Eternal Memories Mausoleum for the period July 31, 1995 to December 31, 2000;
- National Trust Statement of Account for Leatherdale Gardiner/P. Coutu Funeral Chapels Ltd. (Waverley Memorial Gardens) for the months ended February 28, 1995 to July 31, 1995;

- National Trust Statement of Account for Chapel of Eternal Memories Mausoleum for the months ended February 28, 1995 to July 31, 1995;
- Coutu/Leatherdale (Waverley) Statement of Earnings for the years ended December 31, 1995 to 2000;
- Affidavits of Darin Hoffman;
- Leatherdale Gardiner Waverley Memorial Gardens Trust Bank Reconciliation (and supporting Schedules and Appendices);
- Chapel of Eternal Memories Mausoleum Trust Bank Reconciliation (and supporting Schedules and Appendices);
- Chapel of Eternal Memories Mausoleum and Waverley Memorial Gardens price lists for the period 1996 - 1999; and
- Sample of contracts from Chapel of Eternal Memories Mausoleum and Waverley Memorial Gardens for the period February 21, 1995 to December 31, 2000.

## **2.0 Board Finding**

Having reviewed the information provided by the applicant for the period February 21, 1995 to December 31, 2000, the Board is satisfied that the perpetual care funds have been dealt with in accordance with the Act. The Board will therefore pass the accounts. The Board is also of the view that the passage of time between passing of accounts should not exceed three years. The Board will therefore order that the owner file an application with the Board for passing accounts for the period January 1, 2001 to December 31, 2003 by no later than June 30, 2004.

