



Report to Council

To: Mayor and Council Members
From: Connie Parent, Clerk
Date: March 24, 2026
Subject: Proposed Transfer of Glen Alda Community Cemetery Assets
and Resignation of Bank of Nova Scotia (Scotiastrust) as Trustee

Recommendation:

That the Council of the Township of North Kawartha supports the transfer of the Glen Alda Community Cemetery Care and Maintenance Funds from the Bank of Nova Scotia (ScotiaTrust) accounts to the Township's dedicated cemetery account at the Royal Bank;

And Further that Council supports the transfer of funds from the Glen Alda Community Cemetery operating account at the Royal Bank to the Township's dedicated cemetery account at the Royal Bank.

Background:

Glen Alda Community Cemetery (GAC Cemetery) is an active cemetery that receives interments and sells plots. The cemetery is located at 131 Rusaw Road, Part Lot 30, Concession 10, North Kawartha, Roll No. 010-003-290. The cemetery currently holds cemetery care and maintenance funds in two separate ScotiaTrust accounts. The GAC Cemetery also has a Royal Bank operating account that accepts the income from the Scotiastrust accounts to be used for maintenance of the cemetery.

The Board Member/Treasurer/Operator of the GAC Cemetery has approached the Township to assume the cemetery since the annual income is not sufficient to purchase insurance for the cemetery and the individual can no longer continue to maintain and operate the cemetery. The other Board members have not been active in operating the cemetery since approximately 2011.

The Bank of Nova Scotia Trust Company (Scotiastrust) is the trustee for the GAC Cemetery. Scotiastrust has provided notice of resignation to act as a Trustee for cemetery accounts.



Analysis:

Pursuant to [Section 53](#) of the Funeral, Burial and Cremations Services Act, 2002 (FBCSA) the cemetery shall have a care and maintenance fund or a care and maintenance account for the purpose of generating income for the care and maintenance of cemeteries.

A care and maintenance fund or account shall be administered by a trustee. A local municipality may act as the trustee for the care and maintenance money.

A cemetery operator may have more than one care and maintenance fund / account for a single cemetery or a single care and maintenance fund / account for more than one cemetery operated by the operator or a combination of both. The purpose of a care and maintenance fund or account is to generate income for the care and maintenance of the cemetery. The income from the funds may be used to maintain a cemetery or purchase land to expand a cemetery.

A prescribed amount of money received for the installation of a marker/monument or for sale of a plot is paid to the cemetery operator and deposited to the care and maintenance account.

The Bereavement Authority of Ontario (BAO) is aware of the resignation of Scotiatrust and has provided guidance for the transfer of care and maintenance funds. This includes:

- 1) Obtaining a council resolution supporting the transfer of funds from the ScotiaTrust account(s) to the Township's dedicated cemetery account with RBC.
- 2) Submit a formal "Application to Transfer Cemetery Care and Maintenance Fund/Account to the BAO.
- 3) Provide the most recent statement of account/fund from the current trustee.

Financial

Market Value of Scotiatrust Accounts: \$17,930 + \$2,108 = \$20,038

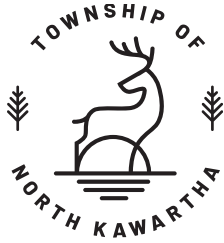
RBC Operating Account - \$3,233

Strategic and/or Other Plans:

n/a

In Consultation With:

Alana Solman, CAO
John Ewart, Municipal Solicitor



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Attachment:

Scotiast Trust Notice of Resignation