

**The Highland Council**

**4 September 2014**

Agenda Item	12
Report No	HC/20/14

**Highland Charities Trust: Update**

**Report by Director of Finance and Depute Chief Executive**

**Summary**

This report details the progress of the project to re-organise a number of small charitable trusts, bequests and funds, which are administered by the Council, into a new Highland wide, Highland Charities Trust, in order to ensure their efficient administration and compliance with the Charities Act and related Regulations and seeks approval of the resolution as required by the Office of the Scottish Charity Regulator (OSCR) as part of this process.

**1. Background**

1.1 The Council at its meeting on 19 December 2013 agreed to:

- i) the setting up of the Highland Charities Trust subject to the approval of the Office of the Scottish Charity Regulator (OSCR);
- ii) the transfer of the assets of any existing small charitable trust administered by the Council to the Highland Charities Trust where the purposes equated to the purposes of the Highland Charities Trust;
- iii) the winding up of any existing small charitable trust once its funds had been transferred to the Highland Charities Trust; and
- iv) that the administration of the Highland Charities Trust be delegated to the Corporate Manager so far as making grants of under £10,000 was concerned, with grants of over £10,000 or grants covering an area greater than a four Ward area being brought back to the Finance, Housing and Resources Committee ( now Resources Committee) for consideration.

**2. Current Position**

2.1 Following the Council's agreement an application was submitted to OSCR for the Highland Charities Trust to be given charitable status and this was granted by OSCR on 6 March 2014. A copy of the signed Trust Deed is attached at Appendix 1.

2.2 Applications for the reorganisation of the Highland Council's small charitable trusts as listed in Appendix 2, were then submitted to OSCR and approvals for these re-organisations were all received by 31 March 2014.

2.3 An OSCR condition on the re-organisation was that the Highland Charities Trust should retain similar trust purposes and geographical areas as the original trusts. This condition was met by combining and ring fencing the original trusts with similar purposes and geographic areas as shown in Appendix 2. Funds can therefore continue to be allocated to their local areas in a similar way to how funds were previously allocated.

- 2.4 The assets of the small charitable trusts listed in Appendix 2 have now been transferred to the Highland Charities Trust and draft accounts have been prepared for the year to 31 March 2014. These accounts are currently being audited.
- 2.5 The small charitable trusts listed in Appendix 2 therefore now have a nil balance and application has been made to OSCR for them to be wound up and removed from the Register of Charities.
- 2.6 Details of the Highland Charities Trust will be posted on the Highland Council website to enable applications for funding.

### **3. Governance**

- 3.1 Members agreed that the administration of the Highland Charities Trust be delegated to the Corporate Manager. As this post has been deleted it is recommended that responsibility for the administration should be transferred to the Head of Policy and Reform.
- 3.2 It is proposed that the Audit and Scrutiny Committee receive the audited annual accounts of the Highland Charities Trust.

### **4. Implications**

- 4.1 **Equalities, Climate Change/Carbon Clever, Risk and Rural Implications:** There are no Equalities, Climate Change/Carbon Clever, Risk or Rural implication arising from this report.
- 4.2 **Legal Implications:** The Highland Charities Trust has been established.
- 4.3 **Resource Implications:** The proposals contained within this report are designed to avoid additional annual work and audit costs arising from the new financial reporting and auditing requirements which came into force on 1 April 2013.

#### Recommendations

Council are asked to:

- (1) Note that the Highland Charities Trust has now been set up and has charitable status
- (2) Note that funds have been transferred from the trusts listed in Appendix 2 to the Highland Charities Trust
- (3) Note that application has been made to OSCR for the winding up and removal of the small charitable trusts listed in Appendix 2 from the Register of Charities as they now have nil balances
- (4) Agree to delegate responsibility for the administration of the Highland Charities Trust to the Head of Policy and Reform
- (5) Agree to delegate to the Audit and Scrutiny Committee the approval of the audited annual accounts of the Highland Charities Trust.
- (6) Agree that the Highland Charities Trust will administer the funds received from the small charitable trusts listed in Appendix 2 in accordance with the re-organisation schemes which have been approved by OSCR.

Designations: Director of Finance and Depute Chief Executive

Date: 25 August 2014

Author: Margaret Grigor, Service Finance Manager

Background Papers: Appendix 1 – Signed Trust Deed  
Appendix 2 – Highland Charities Trust details of ring fencing and purpose.

## HIGHLAND CHARITIES TRUST

established by The Highland Council, a body corporate under the Local Government Etc. (Scotland) Act 1994 having its principal place of business at Glenurquhart Road, Inverness IV3 5NX

WHEREAS WE the said The Highland Council for itself and its successors ("the Council") has resolved to establish the Highland Charities Trust ("the Trust") in order to hold the assets of any existing public funds to be transferred into it and all further donations, legacies and other monies and property heritable and moveable, real and personal wherever situated and of whatever kind which may hereinafter accrue, be paid, transferred or issued to or acquired by either the Council or the Trust (the "Trust Fund") for the Trust Purposes after-mentioned: THEREFORE WE DO HEREBY DECLARE that the Trust Fund shall be held by the Trustees in trust for the following purposes and subject to and with the benefit of the following powers and provisions:

### TRUST PURPOSES

(ONE) The purposes of the Trust ("the Trust Purposes") shall be as follows:-

- (a) For the prevention or relief of poverty
- (b) To provide relief, financial assistance or Welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage.
- (c) Advancement of education
- (d) Advancement of health
- (e) Advancement of citizenship or community development
- (f) Advancement of art, heritage, culture or science
- (g) The provision of recreational facilities or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
- (h) To assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within the Highland Council Area by the provision of financial and/or material assistance

### TRUSTEES

(TWO) The Trustees shall be the elected members of The Highland Council, subject to the power of the Council to remove or replace such Trustees as it sees fit, declaring that:

- (a) the Trustees require to be current Councillors of The Highland Council;
- (b) any appointment or removal of a Trustee by the Council must be notified in writing both to the Trust and to the Trustee concerned and will take effect only upon receipt of such written notification;
- (c) any Trustee must, in exercising his or her functions as a Trustee, act in the interests of the Trust and must, in circumstances capable of giving rise to a conflict of interest between the Trust and the Council, put the interest of the Trust before those of the Council;

(d) generally, any Trustee has an obligation to notify any potential or real conflicts of interest to the other Trustees, as they arise and, at the least, may take no part in the discussion and decision relative to any matter causing such potential or real conflict;

(e) the Trustees may, if they wish, appoint one of their number to be Chairman of the Trust, who whenever available will act as chairman of any meeting of the Trustees; and

(f) a Trustee shall be required to resign, or be deemed to have resigned, as a Trustee in any of the following circumstances:

(i) if by notice in writing to the Trust he or she resigns his or her office as Councillor; or

(ii) if he or she is employed by the Trust or receives any payment for holding the office of Trustee (other than reimbursement of out-of-pocket expenses or, if a professional person, his or her normal professional charges for any professional work carried out for the Charity, subject always to the terms of section 67 of the Charities and Trustee (Investment) Scotland Act 2005, as may be amended or re-enacted from time to time); or

(iii) if he or she becomes a bankrupt person, or insolvent or apparently insolvent or makes any arrangement or composition with his or her creditors generally; or

(iv) if he or she becomes incapable for medical reasons of fulfilling the duties of his or her office and such incapacity as certified by two medical practitioners is expected to continue for a period of more than six months from the date or later date of such certification; or

(v) if he or she is not permitted to be a Charity Trustee in terms of Section 69 of the Charities and Trustee Investment (Scotland) Act 2005 (as may be amended or re-enacted from time to time); or

(vi) if, in terms of section 66(5) of the Charities and Trustee Investment (Scotland) Act 2005 (as may be amended or re-enacted from time to time), he or she is considered by the other Trustees to have been in serious or persistent breach of either or both of the duties listed in sections 66(1) and 66(2) of the said Act (as may be amended or re-enacted from time to time), such Trustee being entitled to be heard prior to the other Trustees taking a decision.

## **TRUST FUND**

(THREE) The Trust Fund and shall be administered by the Trustees and/or by any agents appointed by them in the best interest of the Trust and exclusively for the Trust Purposes and the following shall apply:

(a) The Trustees shall open and maintain such bank, building society and other accounts and investments as they reasonably require from time to time.

(b) All cheques and orders for payment shall be signed in such manner and subject to such limits as the Trustees may decide from time to time.

(c) The Trustees shall have the power to make payments from income or capital of the Trust Fund at such time or times or of such amount or amounts as they in their sole discretion may determine

for the Trust Purposes and the Trustees need not pay out the whole of the income of any particular year but may carry forward part or the whole thereof into the succeeding year or years provided always that such income shall be paid or applied for the Trust Purposes, in so far as not accumulated with capital.

#### **POWERS OF TRUSTEES**

(FOUR) The Trustees shall have the same full and unrestricted administrative powers of dealing with the Income and Capital of the Trust Fund in all respects as if they were beneficially entitled thereto and, without prejudice to the foregoing generality, they shall have all powers set out in Section 4 of the Trust (Scotland) Act 1921 as amended and may in their sole discretion:-

- (a) promote and carry out research, surveys and investigations and develop initiatives, projects and programmes and carry on any other activities which further any of the Trust Purposes;
- (b) accept, purchase, acquire, lease, hire, retain, develop, improve, manage, transfer, dispose of or sell any property or assets, heritable or moveable, real and personal, of any and every description and whether situated throughout the world, whether or not producing income, whether or not quoted on any recognised Stock Exchange throughout the world and whether or not comprised by the word "investments" as ordinarily understood, provided such investments are appropriate for the Trust Purposes;
- (c) take such steps as may be deemed appropriate for the purpose of raising funds;
- (d) accept grants, donations and legacies of all kinds (and to accept any reasonable conditions attaching to them);
- (e) establish and/or support any other charitable body, and to make donations or provide grants (and to impose any reasonable conditions attaching thereto) for any charitable purpose which falls within the Trust Purposes;
- (f) appropriate any part or parts of the Trust Fund in its actual state of investment in or towards the beneficial interest of any person having regard always to the Trust Purposes;
- (g) set aside funds not immediately required as a reserve or for specific purposes;
- (h) to employ as a professional investment manager any person who is entitled to carry on investment business under the supervision of the Financial Services Authority (or its successors) and to delegate to any such manager the exercise of all or any of its powers or investment or such terms and at such reasonable remuneration as the Trustees think fit, and to enable investments to be held for the Trust by nominees, but subject always to the provisions of section 4 of the Trust (Scotland) Act 1921 as amended;
- (i) borrow money and give security in support of any such borrowings by the Trust;
- (j) employ such staff as they consider appropriate for the proper administration of the Trust or for the proper conduct of the Trust's activities and to make reasonable provision for the payment of pension and/or other benefits for members of staff, ex-members of staff and their dependants;

- (k) engage such consultants and advisors as are considered appropriate from time to time;
- (l) effect insurance of all kinds, including where appropriate indemnity insurance for the benefit of the Trustees in their acting as Trustees of the Trust;
- (m) form any charitable company with objects which are similar (wholly or in part) to those of the Trust, and if considered appropriate, to transfer to any such company (without any payment being required from the company) the whole or any part of the Trust Fund;
- (n) grant proxies in favour of any of the Trustees (or any other person) to attend, act and vote for the Trustees at any meetings (whether of the nature of general meetings, creditors' meetings or otherwise) relating to any investment held by the Trustees or relating to any claim by the Trustees in any liquidation or sequestration proceedings;
- (o) compromise or settle by arbitration all disputed claims by or against the Trust;
- (p) appoint solicitors to the Trust and to pay to such solicitors or other agents their usual charges;
- (q) reimburse any of the Trustees out of the Trust Fund, in relation to all expenses reasonably incurred by him or her in the creation and administration of the Trust;
- (r) do anything which may be incidental or conducive to the furtherance of any of the Trust Purposes;

#### **PROCEDURE AT TRUSTEES' MEETINGS**

- (FIVE) (a) The Trustees shall meet as often as expedient for the convenient dispatch of the business of the Trust. A Trustee may at any time summon a meeting of the Trustees by notice served upon all Trustees, to take place at a reasonably convenient time and date.
- (b) Meetings of the Trustees may take place in person or by telephone conference call, video conference call or by any other collective electronic means approved unanimously from time to time by them.
- (c) No business shall be dealt with at a meeting of the Trustees unless a quorum is present; the quorum for meetings of the Trustees shall be more than fifteen elected members of The Highland Council at any time.
- (d) The Chairman will endeavour to achieve consensus on all matters pertaining to the Trust, but where consensus is not possible, the matter shall be put to the vote. In case of an equality of votes, the Chairman, or the chairman of that meeting, shall have a second or casting vote.
- (e) The Trustees may delegate any of their powers to one or more individuals, or to sub-committees consisting of not less than one Trustee and such other person or persons as the Trustees think fit. Any individual so delegated to or any sub-committee so formed shall, in the exercise of the powers so delegated, conform to any remit and regulations imposed by the Trustees. Any such sub-committee shall regularly and promptly circulate the minutes of its meetings to all Trustees.

(f) All acts *bona fide* done by any meeting of the Trustees, by a committee of the Trustees or by a person acting as a Trustee, shall, notwithstanding that it is afterwards discovered that there was a defect in the appointment of any Trustee or that any of them had ceased to hold office or was not entitled to vote, be as valid as if every such person had been duly appointed and had continued to be a Trustee and had been entitled to vote.

(g) The Trustees may invite or allow any person to attend and speak, but not to vote, at any of its meetings or of its sub-committees.

(h) A resolution in writing signed by all the Trustees at the time shall be as valid and effective as if it had been passed at a meeting of the Trustees duly convened and held; a resolution of that kind may take the form of a number of copies containing the text of the resolution, with each copy being signed by one or more Trustees.

(i) The business of the Trust and all its correspondence with and notification to or from Trustees may be conducted equally validly and effectively as by post if transmitted by fax or e-mail or otherwise if publicised on the Trust's website where the Trust has advised each Trustee of this.

#### **ACCOUNTS**

(SIX) (a) The Trustees shall ensure that proper accounting records are maintained, in accordance with all applicable statutory requirements.

(b) The Trustees shall prepare annual accounts, complying with all relevant statutory requirements.

(c) The Trustees shall arrange for an independent financial examination of the accounts and shall provide such examiner with access to all accounting records and other documents relating to the Trust.

#### **PAYMENTS TO BENEFICIARIES**

(SEVEN) (a) A written receipt from the beneficiary of a payment or the receipt of the treasurer or other appropriate officer for any funds or other assets paid or transferred by the Trustees to any such beneficiary or any charitable body shall represent sufficient discharge to the Trustee.

(b) In no circumstances is the Trust Fund to be held or applied for any purpose which is not an exclusively charitable purpose which falls within the Trust Purposes.

(c) For the avoidance of doubt, no payment may be made to any Trustee of the Trust, except for reimbursement of reasonable out-of-pocket expenses as may be approved by the Trustees.

#### **LIMITATIONS ON LIABILITY**

(EIGHT) The Trustees shall not be liable for loss or depreciation of the value of investments retained or made by them, nor for omissions, nor for neglect in management, nor for insolvency of debtors, nor for the acts, omissions, neglect or default of one another or of any banker, solicitor, factor or other agent employed by them.



## **AMENDMENT OF TRUST DEED OR WINDING-UP OF THE TRUST**

(NINE) If in the opinion of the Trustees any change in circumstances or alterations in the law has made or is likely to make execution of the Trust Purposes impossible or impracticable, or if in the opinion of the Trustees the administration of the Trust could be improved, or the Trust Purposes be advanced in a more appropriate manner, the Trustees may in their discretion:

(a) supplement or amend the provisions of this trust deed or any deed supplemental to this trust deed; or

(b) wind up the Trust and transfer the Trust Fund (after settlement of all debts and liabilities) to some other charitable body or bodies having similar objects to those of the Trust.

## **GOVERNING LAW**

(TEN) The trust hereby established shall be governed by, subject to and conducted always in accordance with the Law of Scotland:

## **INTERPRETATION**

(Eleven) In this trust deed

“charitable” shall be interpreted as being charitable within the meaning of the Charities and Trustee Investment (Scotland) Act 2005 (including any statutory amendment or re-enactment for the time being in force) and in relation to the application of the Taxes Acts;

“the Trust Deed” means this trust deed (including any addition or amendment effected in accordance with the provisions of Clause NINE;

“the Trust Fund” means such other funds and assets as may from time to time be received by the Trustees as Trustees under the Trust Deed and the assets in which any funds so received may from time to time be invested.

“the Trust Purposes” means the purposes specified in Clause ONE.

"Highland Council Area" means the Highland Council area in terms of the Local Government Etc. (Scotland) Act 1994 and in the event of any repeal or any amendment of that Act the Trustees shall be entitled to substitute such definition as the Trustees see fit.

IN WITNESS WHEREOF these presents consisting of this and the 6 preceding pages have been signed for

and on behalf of all current Councillors of The Highland Council by .....JAMES SUTHERLAND GRAY.....

Convenor of The Highland Council at Inverness on the third day of March Two Thousand and Fourteen

before this witness Oona Mary Sim, Legal Manager, The Highland Council, Glenurquhart Road, Inverness

James Sutherland Gray

Oona M. Sim (Witness)



**HIGHLAND CHARITIES TRUST**

New Cost Centre Name

Current Charitable Title

Purpose

**Appendix 2**

Ring Fencing

HCT Highland Education Fund (all)	Highland Regional Childrens Panel 20th Anniversary Trust Fund	a) Advancement of Education b) Advancement of citizenship or community development c) The provision of recreational facilities or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended d) to assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within The Highland Council area by the provision of financial and/or material assistance.	for the benefit of persons under the age of 18 years.
HCT Highland Health Fund (all)	Highland Heart Fund	a) Advancement of health b) To assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within the Highland Council area by the provision of financial and/or material assistance.	No identified ring fencing.
HCT Durness Poor Fund (Ward 1)	Mcculloch Bequest For The Poor Of Durness	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 1 area
HCT Wick Poor Fund (Ward 3)	William Davidson Bequest William Murray Bequest For Poor Of Wick George Swanson Trust James Cormack Bequest John Jacobus Harper Trust Thomas L Rettie Bequest For Poor Jane Cormack Bequest Miss Adeleine Florence Henderson Bequests Alexander Wares Bequest For Poor John Sutherland (Fish Curer) Poor Fund John Sutherland Poor Cooper's Fund Sir Josiah H Symon Poor Fund Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 3 area
HCT Wick Education and Heritage Fund (Ward 3)	William Murray Bequest For Wick Library	a) Advancement of education b Advancement of art, heritage, culture or science c) To assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within the Highland Council Area by the provision of financial and/or material assistance	For the benefit of Ward 3 area
HCT Landward Caithness Poor Fund (Ward 4)	Oswald (Bower) Mortification Oswald (Dunnet) Bequest Davidson - Cumming Bequest Murray (Olig) Bequest Total	for the prevention or relief of poverty and To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 4 area

New Cost Centre Name	Current Charitable Title	Purpose	Ring Fencing
HCT East Sutherland and Edderton Poor Fund (Ward 5)	John Rutherford Trust For Poor Of Kildonan Mccrone Bequest Ross Bequest John Couper Bequest For Poor Of Helmsdale Total	for the prevention or relief of poverty and To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 5 area
HCT Dores Poor Fund (Ward 13)	Knockie Trust Fund	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 13 area
HCT Daviot & Moy Poor Fund (Ward 13 & 16)	Duncan Macbean Bequest Macbean Bequest Daviot & Dunn Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 13 and 16 areas
HCT Cawdor Poor Fund (Wards 18 & 19)	Grigor Bequest For Poor Of Parish Of Cawdor	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 18 & 19 areas
HCT Inverness Poor Fund (Wards 14, 15, 16 & 17)	Mrs Jane Masson Bequest Frederick Klein Mortification  Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Wards 14,15,16 & 17 areas
HCT Fort William Poor Fund (Ward 12)	Kennedy Trust For Poor	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 12 area
HCT Caol & Mallaig Poor Fund (Ward 22)	Donald Cameron Of Erracht Bequest For Poor Of Kilmallie	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 22 area
HCT Lochaber Education Fund (Ward 12 & 22)	Castle Commando Trust	a) Advancement of Education b) The provision of recreational facilities or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended c) To assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within the Highland Council area by the provision of financial and/or material assistance.	For the benefit of Wards 12 & 22 area

New Cost Centre Name	Current Charitable Title	Purpose	Ring Fencing
hCT Nairn and Auldearn Poor Fund (Ward 19)	Miss Emma M Fraser Bequest For The Poor Of Nairn John Rose Troup Charitable Trust Thomson Bequest Fund Miss L E M Rose Bequest Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 19 area
HCT Nairn Children's Fund (Ward 19)	Nairnshire Boot Fund Grigor Bequest For Confirmed Invalids Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage.	For the benefit of young people under the age of 18 in the Ward 19 area.
HCT Badenoch and Strathspey Poor Fund (Ward 21)	Dr Donald Grant Legacy Burnside Bequest Cromdale Poor Duncan Cameron Trust For Poor Of Abernethy George Harvey Trust Dr A A C Grant Bequest Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 21 area
HCT Grantown Poor Fund (Ward 21)	Miss Margaret Charlotte Stuart Legacy	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of the Town of Grantown.
HCT Grantown Heritage Fund (Ward 21)	Grantown War Memorial Fund	a) Advancement of art, heritage and culture or science b) To assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within the Highland Council Area by the provision of financial and/or material assistance	For the benefit of Ward 21 area
HCT Wester Ross Poor Fund (Ward 6)	West Coast Of Ross-Shire (Mainland) Distress Fund	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 6 area.
HCT Cromarty Firth poor Fund (Ward 7)	John Martin Trust To Give Christmas Dinner To The Poor Of Invergordon Kynoch Bequest - Invergordon Miss M A Ross Fund - Invergordon R G Fraser MacKenzie Bequest - Saltburn Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 7 area

New Cost Centre Name	Current Charitable Title	Purpose	Ring Fencing
HCT Tain & Easter Ross Poor Fund (Ward 8)	Hugh Leslie Bequest George Murray Senr Coal Fund Ronald Ross Gift George Macleod Bequest Viscount Tarbat Barley Trust - Fearn & Seaboard Miss MacLeod Bequest - Fearn & Seaboard Wm Murray Bequest - Tain D Fraser Bequest - Tain Donald Duff Bequest for poor of Tain J Ross Bequest - Tain Miss I Munro Bequest - Tain G Murray Westfield Fund - Tain Alex Ross Fund - Tain David Thomson Bequest For Poor Alex Thomson Bequest For Poor David Thomson Bequest For Ex-Seaforth Highlanders Tain War Memorial Fund Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 8 area
HCT Dingwall and Conon Poor Fund (Ward 9)	G Urquhart Bequest - Conon Bridge W Simpson Bequest - Dingwall Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 9 area
HCT Black Isle Poor Fund (Ward 10)	F W Grant Bequest Alex MacLean's Trust - Cromarty Coull Mortification John Fraser Bequest Miss E Kemp Bequest For Poor Of Rosemarkie Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 10 area
HCT Glenelg Heritage Fund (Ward 6)	Glenelg War Memorial	a) Advancement of art, heritage and culture or science b) To assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within the Highland Council Area by the provision of financial and/or material assistance	For the benefit of Ward 6 area
HCT Skye Poor Fund (Ward 11)	Skye Patriotic Fund A M Macdonald Trust Fund Total	a) for the prevention or relief of poverty and b) To provide relief, financial assistance or welfare for those inhabitants of the Highland Council area who are in need by reason of age, ill-health, disease, invalidity, disability, infirmity, financial hardship or other disadvantage	For the benefit of Ward 11 area
HCT Gairloch Children's Fund (Ward 6)	Gairloch High School Howard Dorisfund	a) Advancement of Education b) Advancement of citizenship or community development c) Advancement of art, heritage, culture or science d) The provision of recreational facilities or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended e) To assist other charitable organisations with purposes similar to the Trust so as to further their charitable purposes within the Highland Council area by the provision of financial and/or material assistance.	For the benefit of young persons under the age of 18 years within Ward 6 area.