tion of the trust are, however, governed by statute. The Kaitangata Relief Fund Transfer Act, 1892, states that the fund is to be available for the relief of widows and children of coal-miners who might lose their lives as a result of any subsequent mining disaster in New Zealand, and it is thus always possible that there may be demands upon the fund at some later date.

Kirkpatrick Masonic Home for Girls.—The Kirkpatrick Masonic Home was set up as a result of the generosity of the late Mr. Samuel Kirkpatrick, of Nelson, who was well known throughout New Zealand as the manufacturer of "K" jam and kindred products. The home is established in Nelson, where the orphan daughters of deceased Masons receive every care and attention and a good education. The residence of the late Mr. Kirkpatrick, set in beautiful surroundings, has been converted to meet requirements, and makes an admirable home for the children. The income from the residue of the estate is paid to the Board of Governors to provide for the maintenance and management of the home. The Public Trustee is solely responsible for the administration of the estate, but is not in any way concerned with the management of the home. The Board of Governors, elected by the Masonic constitutions, receives the income of the estate from the Public Trustee, and is responsible for the expenditure of the funds for the general purposes of the institution.

Coal-miners' Relief Fund.—Under the provisions of the Coal-mines Act, 1925, the Public Trustee administers the Coal-miners' Relief Fund. The fund is provided by a levy on the mine-owners, calculated at the rate of ½d. per ton of coal produced. Prior to 1925 a considerable portion of the accumulated capital fund was under the control of local Sick and Accident Committees, but by the amending Act of 1925 the whole of the capital was transferred to the Public Trust Office. The local committees still assist with the administration of the fund, and a large number of relief payments are made through them.

During the past three years the demands on the fund have exceeded the additions by way of levy and interest, the following showing the position: At the 31st March, 1927, the capital fund was £26,868; at the 31st March, 1928, it was £26,156; at the 31st March, 1929, it was £25,471.

T. G. Macarthy Trust.—One of the largest charitable trusts in New Zealand arises out of the will of the late Mr. T. G. Macarthy. In preceding years full details of the trust have been supplied, and therefore it is not deemed necessary to reiterate them here.

Last year the large sum of £15,000 was available for distribution, in terms of the will, for charitable and educational purposes. The trust has now been in operation for sixteen years, and during this period a total sum of £138,527 has been appropriated. The following sets out each year's allocation since the inception of the trust:—

	£		£
1913	2,530	1923	9,350
1914	7,325	1924	10,125
1915	7,070	1925	12,040
1916	6,880	1926	13,600
1917	5,790	1927	14,500
1918	5,112	1928	15,000
1919	6,545		
1920	6,785		£138,527
1921	6,860		
1922	9,015		

At the last meeting of the Board of Governors, held on the 16th July, 1928, the Chairman, His Excellency the Governor-General, on behalf of the Board and with the approval of each member thereof, expressed his appreciation of the capable and efficient manner in which, in the opinion of the Board, the trust and its functions were managed and carried out by the Public Trustee.