



**NATIONAL TRUST of AUSTRALIA
(Victoria)**

EXTERNAL APPEALS

CONDITIONS & PROCEDURES



EXTERNAL APPEALS

INTRODUCTION

The Mission of the National Trust of Australia (Victoria) includes a commitment to 'encourage the conservation of heritage places and objects'. The National Trust can provide assistance to custodians of publicly owned properties to achieve the conservation and restoration of their heritage places by establishing a National Trust 'External Appeal'.

Once an approved External Appeal is established, monies donated to the National Trust by third parties towards the restoration of the heritage place or object become tax deductible.

To ensure that tax deductibility status is maintained, the following conditions must apply:

- The property must not be privately owned.
- The funds for the restoration must be in the form of donations by third parties, not by the owner or management of the heritage place.
- The place or object must be formally classified by the National Trust of Australia (Victoria).
- The funds will be used only for the repair, recreation, restoration, maintenance¹ or protective works² to buildings and objects that are formally considered to be part of the classification.³
- All works covered by the Appeal must be carried out in accordance with the conditions laid down by the National Trust for the Appeal.
- The restoration of the place will not result in a financial benefit to a commercial owner.
- If the place is on Government land, it must be on the Register of the National Estate (or its successor), and 'preserved for the benefit of the public'.

¹ The meanings of repair, recreation, restoration and maintenance are defined in the Burra Charter.

² Protective works are those that would contribute to the long term stability of the structure, such as replacement of gutters; repointing; repainting or recarpeting where this provides a protective coat; replacement of old and dangerous electrical services; and fire prevention services such as alarms and sprinklers.

³ For instance, funds cannot be used for the repair and retention of parts of the building or the site that are considered later unsympathetic additions (although they can be used to alter or replace them more sympathetically). Nor can they be used for the construction of entirely new buildings or structure that did not previously exist.

PREREQUISITES AND AGREEMENT

All details of the actual restoration works, including suitability of methods, materials, expertise, level of care, etc. must be approved by the National Trust in order to ensure that the works are of the highest standards.

1. The Organisation (Church body, Appeal Committee, etc.) shall submit in writing to the Trust Conservation Manager the following:

- a request for confirmation that the building or object is classified by the Trust and/or on the Register of the National Estate
- details of proposed restoration works, with photos, plans, specifications and estimated timelines
- estimate of cost and proposed appeal target
- detail of any other proposed works whatsoever affecting any part of the site, buildings or structures thereof
- any current or active building, planning or Heritage Council permits
- the proposed conservation architect and the members of the appeal committee

NB: The National Trust can provide a list of suggested architects. Should a proposed conservation architect not be on the list, prior approval by the National Trust is required before appointment.

2. The approval of these points by the Conservation Manager (in consultation with expert advisors if required) is mandatory.
3. This Appeal must be considered by the relevant Trust committees, and ratified by Trust Council.
4. The Organisation must sign this agreement, which will form a legal agreement between the National Trust and the Organisation. In summary, the agreement provides that

The Trust shall:

- approve in writing all printed material for the Appeal (prior to printing).
- receive donations and issue tax deductible receipts
- place the donations (less fee) into a Trust account in which interest will accrue

- pay from the fund approved invoices for the project
- inform the organisation regularly of the balance of the fund
- hold surplus funds in trust for future approved expenditure

The Organisation shall:

- submit invoices to the National Trust for payment for works. All invoices must be signed by the Conservation architect
- not oppose any proposal to include the property on the Heritage Register
- submit for approval all printed material for the Appeal.
- make clear to the contractors that the Trust is not responsible for any payments beyond the balance of the appeal
- submit to the Trust quarterly progress reports on the project which include financial statements (with comparisons to budget) and timelines. These progress reports are due at the end of September, December, March and June
- if required by the Trust, enter into a covenant with the Trust to ensure the conservation of the items which are the subject of the appeal
- allow Trust representatives access to all appeal records
- carry out all restoration works in accordance with the methods, materials, expertise, level of care, etc. as approved by the National Trust so as to ensure the maintenance of the highest standards

CONDITIONS AND PROCEDURES

1. The Trust may elect to appoint an appeal committee, including a Chairperson and reserves the right to attend any committee meetings as and when it sees fit.
2. Should the project be deemed at any time not in adherence to the approved budget, materials, level of care and/or timelines, the organisation shall submit to the Trust a detailed explanation of the variances and the proposed action to be taken to address the issues.
3. Any appeal literature must include the Trust emblem and appropriate text, which makes clear that the Appeal is a National Trust Appeal and establishes that the project conforms to the Trust's objectives. For example, where the appeal relates to the restoration of a classified building, text along the following lines would be appropriate:

“The National Trust classified which means that in the Trust’s view it is essential to Australia’s heritage and must be preserved. Donations to the National Trust of Australia (Victoria) are allowable as deductions for tax purposes.”

Appeal stationery must have the heading National Trust of Australia (Victoria) with the Trust emblem given prominence equal to that of the Appeal Organisation. The sentence below must be printed at the bottom of the page:

“Donations to the National Trust of Australia (Victoria) are allowable as deductions for tax purposes”.

5. The following wording must be included in all restoration contracts, together with the name and address of the owner:

“The National Trust is in no way responsible for the payment of any accounts in relation to the Appeal if it does not hold sufficient monies in the Appeal account. In such instances, responsibility rests with the owner of the building.”

FINANCIAL AND ADMINISTRATIVE PROCEDURES

1. Donations are payable to the National Trust of Australia (Victoria) and forwarded to the Appeal Accountant at the National Trust office. The Treasurer is to prepare a list of names, addresses and amounts for individual donors and send it to the Trust, and either:
 - a) Send the money to the Trust, or
 - b) Pay the monies into a branch of the Westpac External Appeals account, BSB 033-00 A/C 937419 of the TrustThe Trust will send to the Treasurer tax-deductible receipts for distribution to the donors.
NB: All cheque donations must be made out to The National Trust of Australia (Vic).
2. Donations once made to the National Trust cannot in any circumstances be returned.
3. The Trust will charge a fee on all donations received. The fee rate is 4% of monies received.
4. After deduction of the fee, donations will be credited to an account held in for the project. All interest earned, less a National Trust charge of 4% will be credited to the Appeal at the end of June each year in respect of funds of \$1,000.00 or more which have been held by the Trust for a minimum of six months.
5. As restoration work proceeds, the Appeal Committee Treasurer should each month forward to the National Trust accounts received for work completed or materials supplied once signed by the Appeal architect. The Trust’s Conservation Manager or his delegate will countersign the documents. The accounts will then be paid direct by the Trust to the

various creditors. The Trust will pay the GST component of the invoice and claim the input credit. The Appeal will pay the pre-GST amount of the invoice.

6. The National Trust will hold any surplus in the Appeal fund on completion of the approved restoration works for any future works, which are approved by the National Trust. The National Trust may agree to extend restoration appeals into longer-term maintenance appeals on receipt of a written request and after the due approvals have been given.
7. The National Trust reserves the right to amend any of the points listed in this document, as the National Trust shall deem necessary. These amendments shall include, but not be limited to, legislative changes and changes in Trust policy.
8. The National Trust may seek a Tax Ruling to approve the appeal. Any subsequent ruling reference would be quoted on all receipts issued for the appeal.

The following legal agreement must be signed and returned to the National Trust before the Appeal will be opened. The Organisation shall keep this copy of the legal agreement for their own records and return to the National Trust the duplicate copy.

ACCEPTANCE OF TERMS

External Appeal Copy

I, _____, representing the Organisation known as _____, acting in the capacity of _____, hereby agree to all the terms and conditions outlined in this document. I have kept a copy of this Legal Agreement for future reference.

Signature: _____ Date: _____

ACCEPTANCE OF TERMS

National Trust of Australia (Vic) Copy

I, _____, representing the Organisation known as _____, acting in the capacity of _____, hereby agree to all the terms and conditions outlined in this document. I have kept a copy of this Legal Agreement for future reference.

Signature: _____ Date: _____