



## The National Trust of Australia (New South Wales)

### Conservation Appeals Public Regulations

The National Trust of Australia (New South Wales) (National Trust) conducts Appeals in support of local organisations for the conservation of buildings classified by the National Trust to enable the achievement of the objectives of the National Trust. The procedure involved in establishing a Conservation Appeal is as follows:

- 1 The sponsor seeking support should submit in writing to the National Trust a request detailing:
  - that the Appeal is within the National Trust's Statutory Objectives. A building which has been classified by the National Trust falls within these statutory objectives;
  - details of the work to be done, with plans and specifications. To establish the Appeal an indicative Schedule of Works outlining the range and nature of the works to be carried out should be provided. Detailed plans and specifications based on the Schedule of Works should then be prepared and submitted to the National Trust for approval before proceeding with any part of the work. All documentation (schedules, plans and specifications) should be prepared by an appropriately qualified conservation practitioner;
  - estimate of cost clearly identifying repair and maintenance works, alteration works and new works;
  - proposed Appeal duration;
  - nominated conservation practitioner with accompanying relevant *Curriculum Vitae*.
- 2 The National Trust will, on receipt of the submission, evaluate the proposed conservation works to ascertain whether it meets the National Trust's objectives and complies with *The Australia ICOMOS Charter for the Conservation of Places of Cultural Significance (Burra Charter)* and that the Appeal can be administered within the National Trust's administrative resources.

#### The Duties and Responsibilities of the National Trust

- 3 The National Trust will apply to the Commissioner of Taxation for Tax Deductibility status for the Appeal as a National Trust of Australia (New South Wales)

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Conservation Appeal within the Australian Taxation Office's terms which currently are:

- The National Trust will be conducting the Appeal as a principal for purposes within its statutory objectives.
  - The National Trust will have control over funds raised and the manner in which they are expended.
  - Upon sale or disposal of the property (other than an approved transfer) any monies raised in the name of the National Trust and paid out on behalf of the owners of the property must be refunded in full to the National Trust to be used to further its objectives.
  - Receipts issued for the Appeal must be written and deductions claimed in the exact name of the National Trust Appeal Fund.
- 4 The National Trust's Finance Director and Conservation Director and their delegates are automatically members of the Executive of the Appeal Organisation. The appointment of the members of the Executive is to be approved by the Board of the National Trust.
- 5 Requisitions for payment signed by one authorised member of the Appeal Organisation Executive (see below) must be countersigned by an officer of the National Trust. Usually the counter signatory will be the Executive Director.
- 6 Only the Finance Director and the Executive Director of the National Trust can sign cheques to allow payment from the Conservation Appeal account.
- 7 All Conservation Appeals will be reviewed annually. Where no deposits or withdrawals are made from a Conservation Appeal account for a period of three years the National Trust may, following consultation with the Appeal Organisation, close the Appeal.

### The Duties and Responsibilities of the Appeal Organisation

- 8 Receipts issued for the Appeal must be written and deductions claimed in the exact name of the National Trust Appeal Fund.
- 9 The sponsor of the Appeal formally accepts all the conditions laid down by the National Trust and the property owner enters into a covenant to ensure the preservation of the items which are the subject of the Appeal. (see Appendix 1 – Specimen Covenant)
- 10 The sponsor submits to the National Trust a list of nominees for the following positions on the Executive of the Appeal Organisation:
- Chair
  - Treasurer
  - Secretary

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- 11 The Appeal organisation is a National Trust organisation within the rules of the National Trust. The three nominees of the Executive of the Appeal Organisation identified above must be financial members of the National Trust. Alternatively the Appeal Organisation or sponsor may be a corporate member of the National Trust.
- 12 The National Trust is in no way responsible for the payment of any account in relation to the Conservation Appeal if it does not hold sufficient monies in the Appeal account. The sponsor and property owner must indemnify the National Trust against any shortfall and any liability which accrues to the National Trust will be a first charge against the real estate.
- 13 The Appeal Organisation Executive shall submit to the National Trust for approval any literature proposed for the Appeal. All literature shall be in the name 'National Trust of Australia (NSW) . . .Conservation Appeal Fund'. The following may also be included:
- 'Donations to the National Trust of Australia (NSW) . . .Conservation Appeal Fund are allowable as tax deductions for Income Tax purpose' subject to approval of Appeal by ATO pursuant to Item 3.'
- 14 The Appeal Organisation Executive shall appoint a Treasurer who will administer the bank account as follows:
- The National Trust will set up a specific bank account with its own bank to which monies will be deposited and cheques drawn. The Appeal Organisation Executive will collect and issue receipts for all monies.
  - **Requisitions for all payments must be in the form of a tax invoice and be supported by formal certification by the conservation practitioner overseeing the works setting out the nature of the works covered by the certificate and verifying that the works have been carried out in accordance with the original documentation and with a satisfactory standard of workmanship.**
  - The requisition for payment must be signed by one authorised member of the Appeal Organisation Executive and be countersigned by an officer of the National Trust. Usually the counter signatory will be the Restorations Appeals Officer or the delegate of the Conservation Director.
  - The Appeal Organisation Executive is responsible for maintaining appropriate books and records for all financial transactions which are part of the Conservation Appeal. Books and records should be kept in such a manner as required under the Financial Policies of the National Trust or as advised by the Finance Director.
- 15 The Appeal Organisation must ensure that the Conservation Appeal is registered for both the New Tax System and for GST purposes with the Australian Taxation Office and that a separate Australian Business Number (ABN) is obtained for the Appeal. The Appeal organisation must ensure that GST on all transactions pertaining to the Conservation Appeal is properly recorded and that the Business Activity Statement required is completed and lodged in accord with the GST registration.
- 16 The Appeal organisation must ensure that records appropriate to satisfy GST audit requirements are maintained in good order and for the time period specified by law.

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### Fees

- 17 The National Trust Administration fee shall be a first charge on funds held.
- 18 The administration fee will be set, up to a maximum ten percent before GST, according to a Schedule of Fees approved by the Board of the National Trust. The administration fee is set annually by the Board of the National Trust and will be provided to Appeal Organisations prior to the establishment of new Appeals.
- 19 The required percentage fee plus an amount of GST at 10% thereon shall be deducted at the end of each quarter from the total of all monies received in that period by the Treasurer of the Appeal Organisation. The fee shall then be deposited in a bank account nominated by the National Trust.
- 20 The National Trust will provide a Tax Invoice for the amount of fee to be paid.

### Completion of an Appeal

- 21 Any surplus in the Appeal Fund on completion of conservation works may be held by the National Trust in fulfillment of its statutory objectives.
- 22 Donations once made to the National Trust cannot, in any circumstances, be returned.

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### Explanatory Notes

Through an arrangement with the Taxation Department the Trust is able to set up Conservation Appeals on specific sites which it has classified. These Appeals allow funds to be raised for approved conservation works on the classified item and donations to the Appeal are claimable as tax deductions.

The Conservation Appeal is subject to and must be registered for GST under Goods and Services Tax Legislation regardless of turnover levels.

The Trust is the principal in each of its Conservation Appeals and must approve all works for which Appeal funds are to be used. The Trust must also countersign all cheques drawn on the Appeal account. Fundraising, administration of the account, bookkeeping and dealing with all facets of GST legislation and carrying out of the works are the responsibility of the Appeal committee but advice and assistance is available from the Trust both for technical and procedural matters.

Works for which Appeal funds are to be used must be approved by the Trust prior to the letting of any contracts and must be directed to conserving the significant components and characteristics of the item.

A suitably qualified conservation consultant should be engaged to oversee the carrying out of the works.

Early discussion of intended works with the Trust's Conservation Appeals Officer is generally required to ensure conformity with approved conservation philosophy and techniques. For the purposes of setting up an Appeal an outline Schedule of Works indicating the range and nature of the planned work is generally adequate with more detailed documentation forwarded for approval as prepared.

The prior approval of all work is a requirement for the Trust's counter-signature on cheques drawn on the Appeal account (of which it is the principal). Detailed drawings and specifications should be approved by the Trust prior to the letting of contracts for all stages of the works.

Accounts submitted for payment should be accompanied by certification from the consultant that the works have been carried out in accordance with good conservation practice and that all monies claimed relate to the conservation works.

Consultant fees may be paid for from Conservation Appeal funds.

Item 9 notes that those requesting an Appeal 'formally accept all the conditions laid down by the National Trust.' It is generally recommended that a statement to this effect be included in the letter to the Trust requesting the establishment of the Appeal following receipt and review of the 'Public Regulations'.

This item also notes that 'the property owner enters into a covenant to ensure the preservation of items which are subject to the Appeal'. For most sites not in private ownership this covenant is of an informal nature based on the client's assurance that the item for which the Appeal is established to be preserved.

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Item 11 points out that as the Appeal committee is a National Trust organisation ‘the three nominees of the Executive of the Appeal Organisation identified above must be financial members of the National Trust. Alternatively the Appeal Organisation or sponsor may be a corporate member of the National Trust.’

Application for Trust membership should be included with the request for establishment of the Appeal if required.

Item 12 notes that an administration charge will be made on the Appeal at a rate set by the Trust Board. The rate of this charge is set according to the estimated cost of the conservation work to be covered by the Appeal and details of this sum should be forwarded to the Trust with a letter formally requesting establishment of the Appeal. Charges are made quarterly as donations as received.

Further queries about the operation of Trust sponsored Conservation Appeals should be directed to the Conservation Appeals Officer, National Trust of Australia (NSW), GPO Box 518, Sydney 2001.