

NATIONAL TRUST of AUSTRALIA (Victoria)



EXTERNAL APPEALS

Eligibility & Conditions

August 2013

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1. ELIGIBILITY CRITERIA

The Mission of the National Trust of Australia (Victoria) is:

“To inspire the community to appreciate, conserve and celebrate its built, natural and cultural heritage.”

The National Trust of Australia (Vic) (“the Trust”) can provide assistance to some property owners to undertake the conservation and restoration of their heritage place by establishing a National Trust External Appeal (“External Appeal”).

The purpose of an External Appeal is to assist owners of heritage places or objects to raise funds for repairs and conservation essential to the preservation of the significant place or object.

An External Appeal takes the form of an arrangement where the monies donated towards the restoration of a heritage place attract tax deductibility status. The Trust is a named entity that is endorsed as a deductible gift recipient by the Australian Taxation Office. All donations to the Trust are tax-deductible, and in certain approved circumstances, the Australian Tax Office allows for funds for the restoration of heritage places or objects not owned by the Trust (‘external places’) to be channelled through the Trust, and also thereby to attract tax deductibility.

Generally, the external places should be owned or managed by the community, a Committee of Management or a not-for profit organisation. Such places should provide a community or public benefit either by access or visibility. Donations to an External Appeal must come from third parties (i.e. the public) and not the owner of the place or object.

External Appeals are for the conservation of heritage fabric. Conservation covers all the processes of maintenance, repair and restoration as defined in the ICOMOS Australia *Burra Charter*. External Appeals cannot be used for construction of new buildings or additions, or for payment of building and contents insurance, or for maintenance of non heritage peripherals eg. the recently constructed vicarage at a heritage listed church. External Appeals may be used to assist repayment of loans provided for the purpose of conservation work, such as bank loans, Heritage Council grant loans, or municipal revolving fund loans.

A valid heritage place is a place classified by the Trust, or attracting a statutory heritage control. A heritage place can include a building, collection of buildings, designed landscape (such as a garden), cemeteries or trees.

A heritage object can include ships, airplanes, signage, public art or other designed objects.

An External Appeal may be established for all proposed and future conservation work. For example, an External Appeal may be established to specifically raise funds for a church roof, however the Appeal will be known as the “St John’s Restoration Appeal” so that a new and separate appeal is not required for future work.

1.1 Ownership criteria

Heritage places or objects must be owned by community or not-for profit bodies such as Committees of Management, Body Corporates, Associations, religious groups, owners of eligible objects, etc. (the 'Organisation'). Organisations can include bodies with exclusive membership such as private clubs, sporting or arts groups, as well as religious organisations.

Eligible places include heritage places managed by not-for-profit community bodies appointed as Committees of Management under the Crown Lands Reserves Act, or places owned by local government but leased by/managed by not-for-profit community bodies.

Eligible heritage objects may include privately-owned but publicly viewable/accessible objects whose restoration would provide a public benefit but not provide a direct financial benefit to the owner. An example is the Skipping Girl Vinegar Sign in Richmond. The heritage registered sign is owned by a Body Corporate that manages the common areas of a privately owned non-heritage listed building.

Places and objects which are *not* eligible include:

- Places owned by an individual or private company, family Trust or the like
- Places operating on a commercial or for-profit basis
- Places or objects owned by State government departments, agencies or statutory authorities (this includes objects held in major public institutions).

1.2. Source of donations

Eligible donations for External Appeals must be from third parties, not from the owner/management organisation of the heritage place or object. Eligible donors may include members, occupants or tenants of the place, so long as they do not derive a financial benefit from the works.

1.3. Recognised heritage significance

Eligible places or objects must be listed on the Commonwealth's National Heritage List, the Victorian Heritage Register, included in a municipal heritage overlay, or be classified by the Trust.

1.4. Types of works

The funds must be directed to such works restricted to physical conservation and restoration works. Conservation includes repair, restoration, and maintenance as defined as such in the *Burra Charter*. The schedule of works must be approved by the Trust.

Works that are considered protective or that would positively contribute to the long term preservation of the structure may also be eligible¹.

Eligible works may be funded by loans from other organisations (e.g. Melbourne Heritage Restoration Fund, Heritage Council, or local government revolving funds) and loan repayments for such conservation works are eligible for payment through an External Appeal.

A copy of the relevant agreement will be required.

Specific exclusions are:

¹ For example, pipe organ servicing and maintenance, improved drainage to prevent damp problems, , the replacement of old and dangerous electrical services, or the installation of fire prevention services such as alarms and sprinklers may all be eligible works.

- payment of building and contents insurance
- new construction
- general overheads
- purchase of equipment
- the work of in-house staff
- the purchase of places or objects.

1.5. Visibility and Accessibility

Eligible heritage places and objects must be accessible or viewable by the public. Where an interior is considered significant and part of the project, or an object is held inside, it should also still have some form of accessibility by the general public. This may take the form of an annual open day.

1.6. Owner's Consent

Applications without the organisation's consent will not be considered.

2. PREREQUISITES

Certain information must be provided in order for an External Appeal request to be considered.

All details of the restoration works, including methodology, materials, expertise, etc. must be approved by the Trust in order to ensure that the works are of the highest conservation standards.

The Organisation shall submit in writing to the Trust the following information:

- evidence of the heritage listing of the place
- documentation confirming that the ownership and management of the place satisfies the Eligibility Criteria
- details of proposed restoration works, with photos, plans, specifications and estimated timelines
- an estimate of total cost and the proposed appeal target
- details of any other proposed works whatsoever affecting any part of the site, buildings or structures
- copies of any current building, planning or Heritage Council permits
- name of the conservation architect.

3. APPROVAL PROCESS

- The information as outlined above must be provided to the Trust
- The submission must be approved by the Trust's Conservation Manager (in consultation with expert advisors if required)
- The submission in the form of a memo summarising the prerequisites must then be considered by any relevant Trust committees, and ratified by the Trust's Board
- The Organisation will then be informed of approval by letter
- An authorised representative of the Organisation must then sign the agreement at the end of this document, which will form a legal agreement between the Trust and the Organisation.

Please allow eight weeks for processing to allow for requests for additional information and consideration by relevant Trust committees and the Board.

4. APPEAL PROMOTIONAL MATERIAL

Any appeal material must include the Trust logo and appropriate text, which specifies that the Appeal is a **National Trust External 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) for this appeal are allowable as deductions for tax purposes."

Appeal material must have the heading "National Trust of Australia (Victoria)" with the Trust's logo given prominence equal to that of the 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. FINANCIAL AND ADMINISTRATIVE PROCEDURES

1. Cheque donations must be made payable to the *National Trust of Australia (Victoria)* and forwarded to the Appeal Accountant at the Trust's registered office.

For cash donations, the Organisation must prepare a list of names, addresses and amounts for individual donors and send the list with the cash to the Trust. In the event of bank deposit into a nominated Trust account, the Organisation must provide a list of all donors within 24 hours. The Trust will send to the Organisation tax-deductible receipts for distribution to the donors.

Cheque donations and electronic transfer donations can be sent directly to the Trust, with the Appeal name noted, and receipts will be sent directly to the donor.

2. Donations to the Trust cannot in any circumstances be returned.
3. The Trust will charge an administration fee. This is by agreement between the Organisation and the Trust dependent on the size and complexity of the project and no less than 8%.
4. As restoration work proceeds, the Organisation must forward to the Trust all accounts received for work completed or materials supplied, signed by the Appeal architect/project manager. The Trust's Conservation Manager or their delegate will countersign the documents. The accounts will then be paid direct by the Trust to the creditors. The Trust will pay the GST component and claim the input credit. The Appeal will pay the pre-GST amount of the invoice.
5. The Trust will hold any surplus in the External Appeal fund on completion of the approved restoration works for any future works, which are approved by the Trust.
7. The Trust reserves the right to amend any of the points listed in this document, as the Trust shall deem necessary. These amendments may include, but not be limited to, legislative changes and changes in Trust policy.
8. The Trust may seek a Ruling from the Australian Taxation Office to approve the appeal.

6. AGREEMENT

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

ACCEPTANCE OF TERMS

External Appeal Organisation Copy

I, _____, representing the Organisation known as _____, acting in the capacity of _____, hereby agree to all the Conditions outlined in this document, and the attached memo outlining the details of the specific Appeal. I have kept a copy of this Legal Agreement for future reference.

Signature: _____

Date: _____

ACCEPTANCE OF TERMS

National Trust of Australia (Victoria) Copy

I, _____, representing the Organisation known as _____, acting in the capacity of _____, hereby agree to all the Conditions outlined in this document , and the attached memo outlining the details of the specific Appeal. I have kept a copy of this Legal Agreement for future reference.

Signature: _____

Date: _____

STANDARD CONDITIONS FOR EXTERNAL APPEAL NATIONAL TRUST OF AUSTRALIA (VICTORIA) &

The Organisation shall:

1. Nominate an authorised representative to communicate with the Trust.
2. Include the following wording in all restoration contracts, together with the name and address of the organisation:

“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.”

3. Submit all invoices to the Trust for payment for works. All invoices must be signed by the Organisation's Conservation architect or project manager and be submitted within 60 days of date of invoice.
4. Submit for approval all material to be published for the Appeal. Published material includes but is not limited to appeal leaflets, donation slips and web page material and electronic media.
5. Make clear to the contractors that the Trust is not responsible for any payments beyond the balance of the appeal fund.
6. Make clear to the contractors that the Trust will not enter into any correspondence with contractors/suppliers and will only deal directly with the Organisation.
7. Submit to the Trust annual progress reports on the project which will include financial statements and timelines.
8. Allow Trust representatives access to inspect relevant conservation documentation and specifications.
9. Allow Trust representatives access to inspect works within 24 hours of any request being made.
10. Carry out all restoration works in accordance with the methods, materials, expertise, level of care, etc. as approved by the Trust so as to ensure conservation work is consistent with best conservation practice and/or the Burra Charter.
11. Immediately report on any variations to projects that may make the work ineligible for an External Appeal.
12. Submit for approval all appeal signage. Signage must include the Trust's logo and clearly state that the appeal is facilitated by the National Trust of Australia (Victoria).
13. Notify the Trust of all official functions and events linked to conservation or repair works and provide the opportunity for Trust officials to be present at relevant launches, re-openings or similar.
14. Must include in any publicity material the Trust logo and appropriate text, which makes clear that the Appeal is a National Trust External 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."

15. Include in any appeal material the heading of the 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".

16. Ensure that all relevant statutory planning and building permits are obtained before commencing work. The Trust will withhold payment of invoices for works that are undertaken without requisite statutory approvals.

SPECIAL CONDITIONS

(IF BLANK NONE APPLY)

The Trust shall:

1. Approve an External Appeal in writing to the Organisation.
2. Approve in writing all publishable material for the Appeal (prior to publication).
3. Receive donations and issue tax deductible receipts.
4. Place the donations into a bank account.
5. Charge any bank or credit card fees as applicable.
6. Charge an annual administration fee of 8% as a percentage of total donations received during the financial year.
7. Pay from the fund approved invoices for the project.
8. Process payments on receipt of invoice to the party presenting the invoice. Payments will be made by internet banking direct to a bank account and cheques will not be issued.
9. Inform the Organisation regularly of the balance of the fund.
10. Notify the Organisation of the fund balance at financial year end for the purposes of confirmation by the Organisation for auditing purposes.
11. Send to the Organisation tax-deductible receipts for distribution to the donors in the case of cash donations, where these details have been notified to the Trust.
12. Send to the Organisation tax-deductible receipts for distribution to the donors in the case of cheque donations and electronic transfer donations where these details have been notified to the Trust.
13. Not return donations to External Appeals.
14. Approve invoices through the Conservation Manager or their delegate. The accounts will then be paid direct by the Trust to the various creditors. The Trust will pay the GST component claim the input credit. The External Appeal will pay the pre-GST amount of the invoice.
15. Hold any surplus in the Appeal fund on completion of the approved restoration works for any future works for the place, which are approved by the National Trust.
16. Reserve the right to amend any of the points listed in this document, as the National Trust shall deem necessary. These amendments may include, but not be limited to, legislative changes and changes in Trust policy.