



NATIONAL TRUST of AUSTRALIA (Queensland)

HERITAGE APPEALS

Eligibility & Conditions

January 2018

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1. ELIGIBILITY CRITERIA

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

“To protect, conserve and celebrate our environmental, built, and cultural heritage”

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

The purpose of a Heritage 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.

A Heritage 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 (‘Heritage places’) to be channeled through the Trust, and also thereby to attract tax deductibility.

Generally, the Heritage 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 a Heritage Appeal must come from third parties (i.e. the public) and not the owner of the place or object.

Heritage 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*. Heritage 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 e.g. the recently constructed rectory at a heritage listed church. Heritage 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 listed 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.

A Heritage Appeal may be established for all proposed and future conservation work. For example, a Heritage 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.

Heritage places or objects owned by Government departments, agencies or statutory authorities will also be considered provided that they are accessible or viewable by the public.

Eligible places also include heritage places managed by not-for-profit community bodies 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.

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

1.2. Source of donations

Eligible donations for Heritage 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 Queensland Heritage Register, included in a municipal heritage overlay, or be listed 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 eligible.¹

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.

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

A copy of the relevant agreement will be required.

Specific exclusions are:

- 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 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 a Heritage 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 consistent the ICOMOS Australia *Burra Charter*.

The Organisation shall submit in writing as per attached application form 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, conservation or repair 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 heritage architect or heritage consultant

3. APPROVAL PROCESS

- The information as outlined above must be provided to the Trust
- The submission must be approved by the Trust's Advocacy Advisor (in consultation with expert advisors if required). It may be approved with recommendations or amendments that must be followed
- 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 of Australia (Queensland) Heritage Appeal** and establishes that the project conforms to the Trust's objectives. For example, where the appeal relates to the restoration of a heritage listed building, text along the following lines would be appropriate:

"The National Trust of Australia (Queensland) has listed "place name". This 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 (Queensland) for this appeal are allowable as deductions for tax purposes."

Appeal material must have the heading "National Trust of Australia (Queensland)" 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 over \$2 to the National Trust of Australia (Queensland) Limited can be claimed as tax deductible donations".

An appropriate site sign in a prominent location at each appeal site is to be provided at the cost of the site owner, to a standard National Trust of Australia (Queensland) brand design, featuring the National Trust of Australia (Queensland) logo with text:

"A National Trust Heritage Appeal Property" Help conserve this place – join the National Trust and donate at www.nationaltrust.org.au/

All logos and wording must be approved by the National trust of Australia (Queensland) Marketing department to ensure consistency with our brand.

5. FINANCIAL AND ADMINISTRATIVE PROCEDURES

1. Cheque donations must be made payable to the *National Trust of Australia (Queensland)* 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 to the Trust by email and also deposit into nominated Trust bank account within 24 hours. The Trust will send tax-deductible receipts directly to the donors.

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

2. Donations to the Trust cannot be generally returned to the donor unless exceptional circumstance exist and made in writing to the Trust.
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 for new appeals on a sliding scale of 3% - 8%. For appeals existing prior to January 2018, at an administration fee of less than 5%, the National Trust reserves the right to recoup the cost of Heritage to the Trust professional advice at from the Organisation, if agreed in advance.
4. As restoration, conservation or repair work proceeds, the Organisation must forward to the Trust invoices received for work completed or materials supplied, signed by the Appeal architect/project manager. The Trust's Senior Advocacy Advisor or their delegate will reserve the right to inspect the works and or countersign the documents. The Trust will reimburse the organisation for payments it has made or intends to make against these invoices excluding the GST amount but only up to the amount of available funds in the appeal account to cover the reimbursement requested. Any shortfall will need to be met by the Organisation. It is the responsibility of the organisation to claim the GST input tax credits it may be entitled to on such invoices. The Trust cannot do this on the Organisation's behalf.
5. The Trust will hold any surplus in the Heritage Appeal fund on completion of the approved restoration works for any future works, which are approved by the Trust.
6. At end of month the Trust will send a statement to each appeal organisation showing donations received, reimbursements for approved restoration, conservation or repair work proceeds to be covered by the appeal and balance of funds remaining.
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 if required.

6. AGREEMENT

The following agreement must be signed and returned to the Trust before the Heritage 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 Heritage 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: _____

STANDARD CONDITIONS FOR HERITAGE APPEAL NATIONAL TRUST OF AUSTRALIA (QUEENSLAND)

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 invoices to the Trust for payment for works. Invoices must be signed by the Organisation’s Conservation architect or project manager and be submitted within 60 days of date of invoice. The Trust will reimburse the Organisation for payments it has made against these invoices excluding the GST amount subject to available funds in the appeal account. Any shortfall will need to be met by the Organisation. It is the responsibility of the Organisation to claim the GST input tax credits it may be entitled to on such invoices. The Trust cannot do this on the Organisation’s behalf. The responsibility remains with the Organisation to pay the GST amount to the supplier and thereafter claim any GST input tax credits it may be entitled to.
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 undertaking the works and owner of Heritage place that the Trust is not responsible for any payments beyond the balance of the appeal account.
6. Make clear to the contractors and owner of Heritage place 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 a Heritage 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 (Queensland).

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 Heritage 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 of Australia (Queensland) has listed "place name". This 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 (Queensland) for this appeal are allowable as deductions for tax purposes."
15. Include in any appeal material the heading of the National Trust of Australia (Queensland) with the Trust logo given prominence equal to that of the Appeal Organisation. The sentence below must be printed at the bottom of the page:

"Donations over \$2 to the National Trust of Australia (Queensland) Limited can be claimed as tax deductible donations".
16. Ensure that all relevant statutory planning and building permits are obtained before commencing work. The Trust will withhold reimbursement for works that are undertaken without requisite statutory approvals.
17. **NTAQ branded signage be placed in a prominent position at each Heritage appeal property**

SPECIAL CONDITIONS
(IF BLANK NONE APPLY)

The Trust shall:

1. Approve a Heritage 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 to donors where these details have been provided to the Trust.
4. Place the donations into a bank account.
5. Charge any bank or credit card fees as applicable.
6. Deduct an annual administration fee of 3% - 8% as a percentage of total donations received during the financial year. (Note for any pre-existing appeals before January 2018 at fees of less than 5% pa, the Trust reserves the right to recoup any costs Heritage to the Trust for professional advice, if approved in advance).
7. Pay from available funds in appeal account the invoices received for the approved project works. Any shortfall will need to be met by the Organisation.
8. Payments (reimbursements) will be made by internet banking direct to a bank account and cheques will not be issued.
9. Inform the Organisation monthly of the balance of the appeal account and upon request.
10. Notify the Organisation of the fund balance at financial year end for the purposes of confirmation by the Organisation for any auditing purposes.
11. Approve invoices for reimbursement through the Advocacy Advisor or their delegate.
12. Credit donations, after deduction of an administration fee, to an appeal account set up for the approved project.
13. Hold any surplus in the Appeal account on completion of the approved works for any future works for the place, which are approved by the National Trust.
14. Review all Heritage Appeals annually. Where no deposits or withdrawals have been made from a Heritage Appeal account for a period of two years, the National Trust may, following consultation with the Appeal Committee, close the Appeal.
15. 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.