



THE NATIONAL TRUST OF QUEENSLAND

HERITAGE CONSERVATION APPEALS

Requirements and Guidelines

The National Trust of Queensland (the “Trust”) is established pursuant to an Act of Parliament for the purposes of promoting:-

- (a) the preservation and maintenance for the benefit of the public generally of lands, buildings, furniture, pictures and other chattels of beauty or of national, historic, scientific, artistic, or architectural interest;
- (b) the protection and augmentation of the amenities of such lands, buildings and chattels and their surroundings;
- (c) the access to and enjoyment of such lands, buildings and chattels by the public.

Donations to the Trust for its purposes are allowable deductions to the donors under the *Income Tax assessment Act 1936*. In this context, the Trust encourages approaches to establish public appeals for donations to be made to the Trust to achieve the conservation of significant heritage places. Generally, heritage conservation appeals will be for conservation to places or items that are on the National Trust Register, the State Heritage Register, a Local Government register or the Commonwealth registers. Certainly, sufficient research and assessment must have been carried out to enable a clear understanding of the significance of a place or item.

The Trust has established the following requirements and guidelines for the operation of heritage conservation appeals. These guidelines are designed to promote best practice conservation works, as well as ensuring that appropriate administrative and financial processes are followed.

It is also recognized by the Trust that certain guidelines may not need to be in place prior to the commencement of an appeal. For example, it may be prudent to commence an appeal at an early stage of planning, before statutory approvals are in place. The Trust is prepared to assess each appeal according to its circumstances.

Requirements and Guidelines

1. Any party seeking to establish a National Trust conservation appeal in the above context must submit in writing to the Trust the following information:
 - identification and description of the place or item
 - details of the owner of the place or item
 - the conservation work proposed for the place, including staged works. It is most appropriate for a conservation management plan to have been prepared

- copies of appropriate documents confirming that all necessary consents and approvals have been obtained
 - an estimate of cost of the proposed works and the proposed Appeal target
 - nominees for the committee to be established as referred to in Clause 2 below
2. The Appeal Committee which must be established, is a National Trust committee within the rules of the National Trust. The party seeking to establish the Appeal should submit to the Trust a list of potential nominees for an Appeal Committee to be established by the Trust including its nominees as Chairman and Treasurer. Office bearers of the Appeal Committee must be financial members of the National Trust. A representative of the Council of the National Trust of Queensland should be included on the committee.
3. Donations made in respect of the Appeal are donations to the National Trust of Queensland and once made cannot in any circumstances be returned to the donor.
4. The Appeal Committee shall appoint a Treasurer who will administer the bank account as follows:
- The National Trust, through the Appeal Committee, will set up a specific bank account to which monies will be deposited and cheques drawn. The Appeal Committee will collect and issue receipts for all monies. The National Trust will provide official receipt books.
 - The bank account shall be called ‘The National Trust (*name of place*) Appeal Account’.
 - Any interest earned by the specific bank account shall be retained in the special bank account and utilised for conservation works for which the account was established.
 - Requisitions for all payments from the National Trust appeal bank account, must be in the form of a tax invoice and be supported by formal certification 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.
 - The requisition for payment must be signed by one authorised member of the Appeal Committee and be countersigned by a delegate of the National Trust.
 - The Appeal Committee 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 Manager.
 - An annual audit, undertaken by the Appeal Committee in consultation with the owner of the place, of all income and expenditure must be submitted to the Finance Manager of the National Trust by an agreed date. The annual audit must meet the requirements of the National Trust. The auditor must be appropriately qualified and be independent of the Appeal Committee and independent of the National Trust.

5. The National Trust and the Appeal Committee must ensure that the Conservation Appeal is registered for GST purposes with the Australian Taxation Office and that a separate Australian Business Number (ABN) is obtained for the Appeal. The National Trust will apply for the ABN, and then delegate certain functions such as the Business Activity Statement (BAS). The Appeal organisation must ensure that GST on all transactions pertaining to the Conservation Appeal is properly recorded and that the BAS is completed and lodged through the National Trust.
6. The Appeal Committee must ensure that records appropriate to satisfy GST audit requirements are maintained in good order and for the time specified by law.
7. The proposed Appeal is not to be publicized until its establishment has been approved in writing by the Trust. A draft of any literature, brochures, advertising or other material to be used in relation to the Appeal must be first submitted to the Trust for its approval. Such material must bear the heading and logo of the Trust and include such further wording as the Trust may require.
8. The National Trust administration fee shall be a first charge on funds held.
9. The administration fee will be set, up to a maximum of 5% before GST, according to a Schedule of Fees approved by the Council of the National Trust. The National Trust may renegotiate the level of fees from time to time.
10. 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 as donations in that period. The fee shall then be deposited in a bank account nominated by the National Trust.
11. All Conservation Appeals shall be reviewed annually. Where no deposits or withdrawals have been made from a Conservation Appeal account for a period of three years, the National Trust may, following consultation with the Appeal Committee, close the Appeal.
12. The works carried out shall at all times meet the purposes of the Trust and be in accordance with conservation standards acceptable to the Trust. The Trust may monitor the progress and performance of such works. Where the place upon which conservation works are being undertaken is included in the Queensland Heritage Register, the National Trust recognises that such works have to be approved by the Queensland Heritage Council. In these circumstances, the National Trust defers to the legislative powers of the Queensland Heritage Council.
13. Trust accepts no liability for any action, proceedings, claims or demands howsoever arising whether pursuant to the terms hereof, the establishment or operation of a conservation Appeal as herein contemplated or otherwise including for any act of negligence by it or on its behalf and the owner, the Appeal Committee and its members hereby release and discharge the Trust accordingly and the owner agrees to indemnify and save the Trust harmless from any such action, proceeding, claim or demand.

We accept the above terms setting out the requirements and guidelines of the Trust and agree to abide by them.

Chairman of Appeal Committee	Date

Treasurer of Appeal Committee	Date

Owner	Date