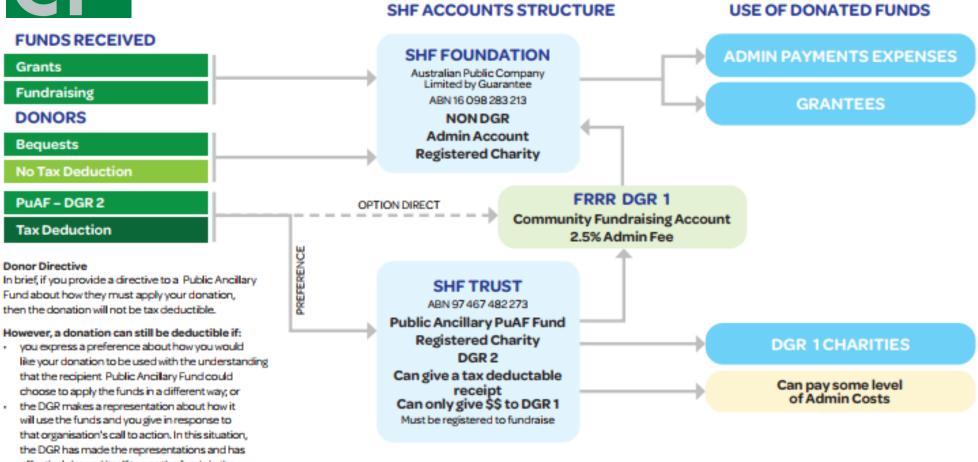


## THE SOUTHERN HIGHLANDS FOUNDATION STRUCTURE AT A GLANCE



## A public ancillary PuAf fund has the following characteristics:

- Exempt from tax
- It exists only to collect, hold and distribute gifts to item 1 DGRs. and must not carry on other activities
- The public is invited to contribute the fund
- The public (board) trustees participates in the governance of the fund
- It cannot make gifts to other ancillary funds. (DGR 2)
- Must registered to fundraise
- Specifically distribute to Wingecarribee LGA for charitable purposes



- effectively bound itself to use the funds in the way they have stated
- Ref: Herbert Smith Freehills

**DGR**: Deductible Gift Recipient