

Trust Deed

The Hindu Heritage Society Trust

Hindu Heritage Society (HHS) Incorporated

ABN 60 486 249 887
Trustee

Narayan Dutt Bhatt

83 Medley Avenue, LIVERPOOL, NSW 2170

Jagdish Prasad Maharaj

11 Targo Road, PENDLE HILL, NSW 2145

Anjila Kiran Sharma

3 Bannockburn Road, PYMBLE, NSW 2073

Founders

Table of Contents

1.	Definitions and interpretation.....	1
1.1	Definitions	1
1.2	Interpretations	2
2.	The Trust.....	3
2.1	Establishment of the Trust.....	3
2.2	Name of Trust	3
2.3	Purpose of Trust	3
2.4	Policies and rules.....	3
2.5	Public fund.....	4
2.6	ATO endorsement.....	4
3.	Establishment and operation of Gift Fund.....	4
3.1	Maintaining Gift Fund	4
3.2	Application for the Principal Purpose of the Trust.....	4
3.3	Limits on use of Gift Fund	4
3.4	Accumulation of income	4
3.5	Payment of expenses.....	5
3.6	Trustee to issue receipts	5
3.7	Investments	5
4.	Powers of the Trustee	5
4.1	Powers of the Trustee	5
4.2	Independent powers.....	8
5.	Advisory Committee.....	8
5.1	Establishment and purpose.....	8
5.2	Chairman	8
5.3	Powers.....	8
5.4	Liability of Advisory Committee	8
6.	Trustee protections and indemnities	9
6.1	Liability of Trustee	9
6.2	Reimbursement and Indemnity	9
6.3	Act as Trustee of other trusts	10
6.4	Trustee liability limited to Trust Fund.....	10
6.5	Discharge of Responsibility	10
7.	Bank account.....	10
7.1	Bank account	10
7.2	Separate account.....	10
7.3	Operation	10
8.	Trust Accounts	11
8.1	Separate property	11
8.2	Trustee must keep accounts	11
8.3	Audit	11
8.4	Valuations	11
9.	Appointment, resignation and removal of Trustee	11
9.1	Trustee to act continuously	11
9.2	Procedure	11
9.3	Powers of New Trustee.....	11
9.4	Effect of retirement or removal of Trustee	12

10.	Amendment of the Deed	12
10.1	Amendment	12
10.2	ATO to be notified	12
10.3	DCITA to be notified.....	12
11.	Winding up of Trust.....	12
11.1	Winding up.....	12
11.2	Limitations.....	13
12.	Proper law	13

Parties: Narayan Dutt Bhatt, 83 Medley Avenue, LIVERPOOL NSW 2170, Jagdish Prasad Maharaj, 11 Targo Road, PENDLE HILL NSW 2145, Anjila Kiran Sharma 3 Bannockburn Road, PYMBLE, 2073 (together the "**Founders**")

Hindu Heritage Society (HHS) Incorporated ABN 60 486 249 887 which has its registered office, 83 Medley Avenue LIVERPOOL NSW, 2170 (the "**Trustee**")

Recitals

- A. The Founders wish to establish a public fund, to be known as "The Hindu Heritage Society Trust".
- B. The Trust Fund of The Hindu Heritage Society will be established and operated solely for the purposes set out in clause 2.3, as the Trustee decides in accordance with this document.
- C. The Trustee has consented to act as trustee of the public fund mentioned in Recitals A and B and to hold the Trust Fund upon the trusts and subject to the terms outlined in this Deed.
- D. The Founders have paid to the Trustee prior to the execution hereof the sum of \$10.00 to be held by the Trustee upon the trusts established under this document.

1. Definitions and interpretation

1.1 Definitions

"**Advisory Committee**" means an Advisory Committee appointed under clause 5.1.

"**ATO**" means the Australian Taxation Office.

"**Authorised Investments**" are those investments listed in clause 3.7.

"**Cash**" includes cheques, bank cheques, deposits at call and moneys standing to the credit of any bank account of the Trustee (held in that capacity).

"**Corporations Act**" mean the *Corporations Act* 2001 (Cth).

"**Deductible Gift Recipient**" means an entity to which gifts of money or property are tax deductible under Division 30 of the *Income Tax Assessment Act* 1997 and any equivalent or corresponding entities under any statutory provisions that succeed or replace those statutory provisions.

"**Deed**" means this deed.

"**DCITA**" means the Department of Communications, Information Technology and the Arts.

"**Gift Fund**" means the fund established and maintained pursuant to clause 3.

"**Government Authority**" means the Federal Government of the Commonwealth of Australia, the Government of any State or Territory of Australia, the government of any other political subdivision of the foregoing, and any minister, department, office, commission, corporation sole, instrumentality, agency, board, authority or organisation of the foregoing or any delegate or person deriving authority from the foregoing.

"**Income Tax Act**" means, as the context requires, the *Income Tax Assessment Act* 1936 (Cth) and/or the *Income Tax Assessment Act* 1997 (Cth) as amended.

"Initial Sum" means \$10.00.

"Principal Purpose of the Trust" means the purposes established under clause 2.3.

"Property" means real or personal movable or immovable property of any description and location, including Cash, choses in action, policies of any type, shares and any beneficial interest in any of the foregoing.

"Registered Company Auditor" means a person registered as an auditor or taken to be registered as an auditor under the *Corporations Act*.

"ROCO" means the Register of Cultural Organisation maintained by DCITA.

"Securities" means securities of any kind issued by a company or a unit trust or any other entity, including without limitation, shares, units, debentures, options and warrants.

"Trust" means the trust fund constituted by this Deed comprising the Trust Fund and to be known, pursuant to clause 2.2, as "The Hindu Heritage Society Trust".

"Trust Fund" means all real and personal property held pursuant to the terms of this Deed, including:

- (a) the Initial Sum;
- (b) all moneys, investments and property paid or transferred to, and accepted by, the Trustee, by way of gift or otherwise, comprising or including the Gift Fund and to be held in accordance with this Deed;
- (c) the moneys, investments and Property from time to time representing the Initial Sum and the Property mentioned in paragraph (b) above (if any); and
- (d) any moneys borrowed or raised by the Trustee to be held in accordance with this Deed.

1.2 Interpretations

In this Deed:

- (a) headings are for convenience only and do not affect interpretation;
and unless the context otherwise requires:
- (b) words denoting the singular number include the plural and vice versa, and words denoting any gender include all genders;
- (c) if at any time there is more than one Trustee of the Trust, then all references to the Trustee will be construed, as references to all of the Trustees jointly;
- (d) the expression "person" includes an individual, the estate of an individual, a body politic, a corporation and a statutory or other authority or association (incorporated or unincorporated) and where a person is referred to as the trustee of any trust or settlement the reference is to that person in that capacity;
- (e) references to clauses, subclauses, or schedules are references to clauses, subclauses, and schedules of or to this Deed and references to this Deed include any schedule;
- (f) references to this Deed or any other deed, agreement or instrument will be deemed to include references to this Deed or the other deed, agreement or instrument as amended, novated, supplemented, varied or replaced from time to time;

- (g) references to statutes, regulations, ordinances or by-laws shall be deemed to extend to all statutes, regulations, ordinances or by-laws amending, consolidating or replacing the same;
- (h) where any word or phrase is given a defined meaning, any other part of speech or grammatical form in respect of that word or phrase has a corresponding meaning;
- (i) the word "includes" in any form is not a word of limitation;
- (j) Trustee includes the trustees for the time being of the trust created by this Deed, whether original, additional or substituted; and
- (k) the expression "as the Trustee thinks fit" gives the Trustee the widest possible discretion but subject always to the Principal Purpose of this Deed.

2. The Trust

2.1 Establishment of the Trust

The Founders hereby declare and direct that the Trustee will hold, and the Trustee irrevocably declares that the Trustee will hold, subject to this Deed, the Trust Fund, upon the trusts and with and subject to the powers and provisions of this Deed.

2.2 Name of Trust

The Trust hereby created shall be known as "The Hindu Heritage [Society Trust](#)".

2.3 Purpose of Trust

The purpose of the Trust is to pay or apply the income from the Trust Fund, and such parts of the capital from the Trust Fund as the Trustee at any time and from time to time thinks fit, for the following purposes:

- (a) to promote and encourage the development of literature, music, performing arts, visual arts, craft, design, film, video, television, radio, community arts or movable cultural heritage associated with the Hindu culture;
- (b) to organise Hindu cultural festivals and youth activities, including community art presentations and performances of rituals and dance;
- (c) to promote the Indian arts such as painting, drawing, music and dance, and to encourage greater participation in Indian arts through education, training, performance and study;
- (d) to provide financial assistance to those who wish to undertake further study of the Indian arts and culture; and
- (e) to provide information and literary resources to interested members of the public on the Hindu culture through publications, the internet, visual art displays, crafts, radio, film and other media.

2.4 Policies and rules

For the purpose of paying or applying the income or capital of the Trust Fund pursuant to clause 2.3, the Trustee may:

- (a) formulate policies;
- (b) make rules in connection with a policy; and

- (c) revoke or amend a policy or rule and formulate others.

2.5 Public fund

The Trust is a public fund and will at all times:

- (a) be open to contributions by all members of the public; and
- (b) be controlled or administered by a majority of persons who are of good standing and have a degree of responsibility to the community as a whole.

2.6 ATO endorsement

The Trustee shall, as soon as practicable after the execution of this Deed, apply to the ATO for endorsement for all relevant taxation purposes including, as applicable, endorsement as a fund to which income tax deductible gifts can be made and/or endorsement as a charitable institution.

3. Establishment and operation of Gift Fund

3.1 Maintaining Gift Fund

The Trustee shall maintain for the Principal Purpose of the Trust a gift fund ("**Gift Fund**") in conformity with applicable requirements of the Income Tax Act, including the requirements that the Gift Fund be maintained as a fund:

- (a) to which gifts or deductible contributions of money or Property for the Principal Purpose of the Trust are to be made;
- (b) to which any money or Property received by the Trust in respect of those gifts or deductible contributions is to be credited; and
- (c) that does not receive any other money or Property.

3.2 Application for the Principal Purpose of the Trust

Subject to this clause and the other terms and conditions of this Deed, the Trustee as it thinks fit may at any time pay or apply all or any part of the income or capital of the Trust Fund for the Principal Purpose of the Trust.

3.3 Limits on use of Gift Fund

The Trustee must use the following only for the Principal Purpose of the Trust:

- (a) all gifts and contributions made to the Gift Fund;
- (b) any money or Property received by the Trustee in connection with those gifts.

No payments from or distributions of the Gift Fund may be made directly or indirectly by the Trustee at any time otherwise than in accordance with this Deed.

3.4 Accumulation of income

The Trustee may accumulate and invest the income of the Trust Fund (including the Gift Fund) in accordance with this Deed including without limitation any rules or policies formulated by the Trustee under clause 2.4, insofar as to do so is consistent with the Principal Purpose of the Trust.

3.5 Payment of expenses

The Trustee may pay out of the Trust Fund all proper expenses and outgoings in respect of the Trust Fund.

3.6 Trustee to issue receipts

The Trustee shall, upon request, issue or arrange for the issue of receipts in the name of the Trust to those members of the public who make contributions to the Gift Fund.

3.7 Investments

Money investments and property forming part of the Trust Fund may be applied or invested by the Trustee in its own name, or in the name of any corporation approved by it and willing to act as its nominee, only in a manner in which trustees are permitted by an Act of the Commonwealth, a State Act or a law of a Territory of the Commonwealth to invest trust moneys, without special authorisation and the Trustee shall not invest money in any other manner.

4. Powers of the Trustee

4.1 Powers of the Trustee

In addition to all the powers vested in the Trustee by law, by statute and otherwise by this Deed, the Trustee will have, and may exercise at any time or times, all or any of the following powers:

(a) **Accept Property**

To accept any Property which is settled by any person on the Trustee to be held in accordance with this Deed.

(b) **Continue existing investment**

To allow all investments or assets at any time forming part of the Trust Fund to remain in their actual state of investment so long as the Trustee thinks fit.

(c) **Change or vary investments**

To change or vary, as the Trustee thinks fit, any investments or assets for the time being forming part of the Trust Fund provided the Trust Fund remains invested in Authorised Investments.

(d) **Contributions to the Fund**

To take such steps, by personal or written appeals, public meetings or otherwise, as the Trustee may from time to time deem expedient for the purpose of encouraging or procuring contributions to the Trust Fund by way of donations, regular subscriptions or otherwise, in conformity with this Deed and any applicable regulation of charitable fundraising.

(e) **Maintenance and development of Trust Fund**

To apply any money for the time being forming part of the Trust Fund in improving or developing any Property forming part of the Trust Fund.

(f) **Real Property**

To sell, mortgage, charge, license and generally manage and deal with any real property of any tenure which, or an interest in which or the proceeds of sale of the whole or part of which, may at any time form part of the Trust Fund as if the Trustee was beneficial owner absolutely entitled.

(g) **Lease**

To take, grant, vary, surrender, terminate or renew any form of lease, and any form of hire purchase agreement, and/or to act as bailor or bailee, in respect of any Property which is or may at any time form part of the Trust Fund upon such terms as the Trustee thinks fit.

(h) **Appropriation**

To appropriate any investment or Property from time to time forming part of the Trust Fund in its actual state of investment in or towards the satisfaction of the beneficial interest of any person in the Trust Fund.

(i) **Borrowing**

(i) To borrow money as the Trustee thinks fit up (but not exceeding an amount of one third of the value of the net assets of the Trust Fund prior to such borrowing) in such manner and on such terms and conditions as the Trustee thinks fit and:

- A. secure the repayment of any such money so borrowed or raised or to be borrowed or raised and any interest, fees and charges relating thereto by mortgage or charge over all or any of the investments or property forming part of the Trust Fund or in any other manner whatsoever which the Trustee thinks fit and with or without giving any other form of security or acknowledgement;
- B. apply such money for any of the purposes for which either the income or the capital of the Trust Fund is for the time being capable of being applied under this Deed including the investment of money in any manner; and
- C. purchase, redeem or pay off any such mortgage, charge or other security.

(ii) It is not necessary for any lender or other person to be concerned to inquire whether the necessity for any such borrowing or raising has arisen or as to the purpose for which it is required or as to the application of any moneys borrowed or raised.

(j) **Determination of income or capital account**

To determine in the absolute discretion of the Trustee whether any receipt, profit or gain or payment, loss or outgoing or any sum of money or investment is or is not to be treated as being on income or capital account provided that if the Trustee fails to make a determination, or to the extent to which the Trustee fails to make a determination, prior to the end of any year ending on 30 June then the income of the Trust Fund for such year will be calculated in the same manner as the net income of the trust estate is to be calculated under the provisions of the *Income Tax Act*.

- (k) **Exercise of corporate powers**
- To exercise, as the Trustee thinks fit, all the voting powers attaching to any Securities at any time forming part of the Trust Fund and all other powers as if the Trustee was the beneficial owner of the Securities.
- (l) **Employees, contractors and consultants**
- To employ, contract with or retain any person to assist in any activity under this Deed.
- (m) **Attorneys or agents**
- To appoint, engage or replace any attorney or agent to execute any deed, agreement or document or to perform any act on behalf of the Trustee in any place, including within the State of New South Wales.
- (n) **Act as attorney or agent**
- To accept appointment as and to act under or in pursuance of any appointment or engagement of the Trustee as agent or attorney for or on behalf of another person, alone, jointly or jointly and severally with other persons, whether by or pursuant to instrument under seal or otherwise and whether or not the appointment or engagement endures beyond any lack of capacity of the principal.
- (o) **Professional advice**
- To employ and pay for such professional or other assistance as the Trustee thinks fit in the discharge of the duties of the Trustee.
- (p) **Act upon professional advice**
- To act upon the opinion or advice or information obtained from any financial adviser, lawyer, accountant, valuer, surveyor, broker, auctioneer or other expert or professional person but the Trustee will not be responsible for any loss, depreciation or damage occasioned by acting, or not acting, in accordance therewith.
- (q) **Determination of issues**
- To determine all questions and matters of doubt which may arise in the course of the management, administration, realisation, liquidation, partition or winding up of the Trust Fund.
- (r) **Legal proceedings**
- To institute and defend proceedings at law and to proceed to the final end and determination thereof or compromise the same as the Trustee thinks fit.
- (s) **Settle accounts**
- To agree and settle accounts with all persons liable to account in relation to the Trust Fund notwithstanding any conflict of duty or interest, or of duty and interest, that may be involved.
- (t) **Bills of exchange, cheques**
- To draw, make, accept endorse, discount, apply for, execute and issue promissory notes, bills of exchange, bills of lading, documentary letters of credit and other negotiable or transferable instruments.

- (u) **Open accounts**
To open and operate any account or accounts with any bank or financial institution;
- (v) **Receipts and discharges**
To give effectual receipts and discharges for any money or property received by the Trustee or otherwise relating to the Trust Fund;
- (w) **General expenses**
To pay insurance premiums, rates, taxes, rents and outgoings in connection with Trust Fund.
- (x) **Incidental powers**
To do all such other things as are, or may seem to the Trustee in their absolute discretion to be, incidental or conducive to the Principal Purposes of the Trust.

4.2 Independent powers

Each power or discretion set out in clause 4.1 is an independent power and is not limited or restricted by reference to or inference from the terms of any other power or discretion.

5. Advisory Committee

5.1 Establishment and purpose

- (a) Without limiting the rights and powers of the Trustee, the Trustee may establish an Advisory Committee to assist and advise the Trustee in obtaining donations to the Trust Fund and making distributions for the Principal Purpose of the Trust.
- (b) The Advisory Committee shall consist of such persons as the Trustee from time to time determines, provided a majority of members of the Advisory Committee have a degree of responsibility to the general community.

5.2 Chairman

The Trustee may from time to time designate a chairman and other officers of the Advisory Committee.

5.3 Powers

The Advisory Committee and the members will have the powers or authorities delegated to them, or any of them, from time to time by the Trustee.

5.4 Liability of Advisory Committee

The Advisory Committee and the members will not be liable for any loss or damage to the Trust arising by reason of any mistake or omission made in good faith by any member of the Advisory Committee hereof or by reason of any other matter or thing except fraud or wilful neglect on the part of the member of the Advisory Committee who is sought to be made so liable.

6. Trustee protections and indemnities

6.1 Liability of Trustee

The Trustee will not be liable:

(a) **Exercise of power or discretion**

For any loss or damage occasioned by the exercise of any power or discretion conferred on the Trustee by this Deed or by law, or by failure to exercise any power or discretion.

(b) **Breach of duty or trust**

For any breach of duty or trust, except to the extent (if any) that the breach results from the fraud or wilful neglect of the Trustee.

(c) **Reliance on apparently genuine documents**

In respect of any action taken or thing suffered by the Trustee in reliance upon any notice, resolution, direction, authority, consent, certificate, receipt, affidavit, statement, holding out or other paper, document or communication given made or executed by any person whosoever reasonably believed by the Trustee to be genuine and to have been passed, signed or endorsed by the proper parties where liability but for this subclause would attach by reason solely that such paper or document or other communication is not in fact genuine or so passed, signed or endorsed.

(d) **All tax payments made in good faith**

To account to any person for any payments made by the Trustee in good faith to any duly empowered fiscal authority for taxes or other charges upon the Trust Fund or with respect to any transaction under this Deed notwithstanding that any such payment ought or need not have been made for or on account of the retention of any money or other asset of the Trust Fund or to meet any prospective liability on the part of the Trustee in relation to the Trust to any such fiscal authority.

(e) **Expert opinions**

For anything done or suffered by it in good faith in reliance upon any opinion, advice, statement or information provided by any barrister, solicitor, banker, accountant, broker or other person believed by the Trustee in good faith to be competent in relation to the matters on which that person is consulted, provided that the Trustee reasonably believes the opinion, advice, statement or information to be independent of the Trustee.

(f) **Default of others**

For the failure of any person or corporation to carry out any agreement or the negligence or fraud of any agent employed, contracted or retained by the Trustee (whether or not the employment, contract or retainer of that agent was necessary or expedient or otherwise).

6.2 Reimbursement and Indemnity

- (a) Subject to clause 6.2(b), the Trustee may reimburse itself out of the Trust Fund for all losses, liabilities, costs or expenses (including taxes) which it incurs as Trustee of the Trust, and without limiting the generality of any protection conferred on the Trustee by this Deed, the Trustee acting in good faith will be entitled to be

indemnified out of the Trust Fund in respect of all the liabilities incurred by the Trustee relating to the execution of any powers, duties, authorities or discretions vested in the Trustee by this Deed, and in respect of all actions, proceedings, costs, claims and demands in relation to any matter or thing done or omitted to be done concerning the Trust.

- (b) The right of the Trustee to be indemnified in respect of any liability incurred by the Trustee or arising in or about the investment and administration of the Trust Fund, in the conduct and management of any business forming part of the Trust Fund, in the acquisition of any investment under any contract entered into by the Trustee, or by reason of the execution of any power, duty, authority or discretion vested in the Trustee, will be limited always to the assets of the Trust Fund in the hands of the Trustee for the time being.

6.3 Act as Trustee of other trusts

Nothing herein contained shall be construed to prevent the Trustee from establishing or acting as manager or trustee for trusts whether of a nature similar to or different from the trusts of this Deed, provided that the terms of this Deed, including without limitation clause 3, are complied with and all of the Trust Fund is kept separate and distinct from the property of any other trust.

6.4 Trustee liability limited to Trust Fund

The Trustee shall not be liable to any greater extent than in respect of the Trust Fund vested in the Trustee or received or to be received by the Trustee in respect thereof in accordance with the provisions of this Deed except, subject to this clause 6, in respect of any fraud, neglect, default or breach of duty on the part of the Trustee.

6.5 Discharge of Responsibility

Where the Trustee pays money or transfers property which was part of the Trust Fund to another person in accordance with this Deed, the Trustee is discharged from all responsibility under this Deed in respect of that money or property, whether or not the Trustee obtains a receipt. Subject to clause 3, the Trustee is not bound to inquire concerning the authority of, or see to the application of the money or property by, the person to whom it is paid or transferred.

7. Bank account

7.1 Bank account

The Trustee will open and maintain in its name an account or accounts at such bank or banks as the Trustee from time to time thinks fit to which all money received by the Trust, other than money credited to the Gift Fund in accordance with clause 3, shall be deposited as soon as practicable.

7.2 Separate account

The Trustee shall maintain a separate bank account for the Gift Fund. The Trustee shall ensure that all donations to the Gift Fund and any earnings thereon are kept in an account separate from any other money. In accordance with clause 3.1, this separate account may be used only for the Principal Purpose of the Trust.

7.3 Operation

The Trustee will determine who will be entitled to operate on such account or accounts.

8. Trust Accounts

8.1 Separate property

All Property of the Trust Fund shall be accounted for and kept separate and distinct from any Property otherwise owned or controlled by the Trustee.

8.2 Trustee must keep accounts

The Trustee must establish and maintain proper books of account in relation to the Trust Fund (prepared in accordance with accounting practices and standards) and must keep accurate accounts of their trusteeship.

8.3 Audit

The Trustee shall appoint a Registered Company Auditor to audit the Trust accounts annually.

8.4 Valuations

The Trustee may at any time establish general and other reserves as part of the Trust Fund, to an extent consistent with the Principal Purpose of the Trust, and may cause valuations of real property and assets of the Trust Fund to be made by such competent valuers or experts as the Trustee may decide.

9. Appointment, resignation and removal of Trustee

9.1 Trustee to act continuously

The Trustee covenants that it will act continuously as Trustee until the Trust is determined, or until it ceases to be a Trustee in accordance with this Deed.

9.2 Procedure

Subject to clause 2.5(b):

- (a) the power of appointment of a new trustee in addition to or in place of an existing trustee may be exercised by the Trustee for the time being of this Deed;
- (b) any appointment of a new trustee pursuant to clause 9.2(a) shall be made by deed;
- (c) a Trustee may by deed retire as Trustee provided that by the same instrument a new Trustee is appointed in the place of such Trustee;
- (d) a natural person or corporation may alone or with others hold office as Trustee of this Deed; and
- (e) in the event that and for so long as a natural person is a Trustee, the number of Trustees shall not be less than three.

9.3 Powers of New Trustee

Every new Trustee, on execution of a deed in accordance with clause 9.2, shall have all the powers, authorities, duties and discretions of the outgoing Trustee and may in all respects act as if the new Trustee had been originally named as a Trustee by this Deed.

9.4 Effect of retirement or removal of Trustee

On the retirement or removal of a Trustee, the outgoing Trustee immediately ceases to be Trustee and all property, rights and benefits of any kind vested in the outgoing Trustee will vest in the continuing Trustee or the new Trustee when the new Trustee signs the deed.

10. Amendment of the Deed

10.1 Amendment

The Trustee may by deed amend the provisions of this Deed including the trusts created by this Deed provided that:

- (a) no amendment may be made that would, or would be likely to, change the Principal Purpose of the Trust;
- (b) no amendment may be made that would be contrary to the terms of this Trust, including without limitation, clause 3 of this Deed;
- (c) to the extent, if any, that the amendment is restricted by the provisions of any law or the requirements of any relevant Government Authority, those provisions or requirements have been complied with (including any applicable requirements relating to charitable fundraising); and
- (d) where the Trust has been endorsed for taxation purposes, no amendment may be made that would, or would be likely to, prejudice the status of the Trust for all relevant taxation purposes, including, as applicable, the endorsement of the Trust as a fund to which income tax deductible gifts can be made and/or endorsement as a charitable institution.

10.2 ATO to be notified

The Trustee must, as soon as practicable after any amendment is made to this Deed in accordance with clause 10.1, notify the ATO of the amendment made.

10.3 DCITA to be notified

The Trustee must, as soon as practicable after any amendment is made to this Deed in accordance with clause 10.1, notify the DCITA of the amendment made.

11. Winding up of Trust

11.1 Winding up

If:

- (a) the Trust and/or the Gift Fund is wound up or dissolved; or
- (b) where the Trust has been endorsed for taxation purposes, the Trust ceases to be endorsed for all relevant taxation purposes including, as applicable, endorsement as a Deductible Gift Recipient and/or endorsement as a charitable institution,

there remains after satisfaction of all its debts and liabilities, any property or funds, the property shall not be paid to or distributed among its members, but shall be given or transferred to some other fund, authority or institution having objects of this public fund, and whose rules shall prohibit the distribution of its or their income among its or their members, such fund, authority or institution is to be eligible for tax deductibility of donations under Subdivision 30-B, section 30-100, of the *Income Tax Assessment Act 1997* and listed on the

ROCO maintained under the *Income Tax Assessment Act 1997*.

11.2 Limitations

- (a) To the extent, if any, that any distribution, payment or transfer to be made by the Trustee in the circumstances mentioned in clause 11.1(a) or (b) is restricted by the provisions of any law or the requirements of any relevant Government Authority, no distribution, payment or transfer may be made by the Trustee otherwise than in compliance with those provisions or requirements (including without limitation, any applicable requirements relating to charitable fundraising); and
- (b) No distribution, payment or transfer may be made by the Trustee in the circumstances mentioned in clause 11.1(a) or (b) otherwise than in accordance with this clause 11.

12. Proper law

This Deed will be governed by and construed pursuant to the law in force in the State of New South Wales.

Executed as a Deed

**Executed by Hindu Heritage Society
Incorporated ABN 60 486 249 887** in the
presence of:

Signature of President

Signature of Secretary

Name of President in full

Name of Secretary