

N4C Non-Conduit Policy

Purpose of Policy

It is a requirement of section 30-270(2) of the Income Tax Assessment Act 1997 (Cth) that an entity on the Register of Environmental Organisations must have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons.

Scope

This policy applies to all N4C management committee members and office bearers and members who handle donated funds.

Objective

- N4C will ensure it is not directed by any donor to act as a conduit by passing a donation of money or property to other organisations, bodies or persons.
- N4C will ensure it will not act as a collection agency for tax-deductible donations intended by a donor to be passed on to another organisation or person.
- Any allocation of funds or property to other persons or organisations will be made in accordance with the established purposes of N4C and not be determined by the preference of the donor.
- This Policy does not apply to N4C if and when N4C, within its objectives, decides to pass funds or property to another entity to do environmental projects or other environmental conservation work.
- N4C's principal statutory objectives are outlined in its [constitution at section 3](#).

Responsibility of the Committee

The Committee is responsible for:

- establishing a system for identifying, disclosing and managing incoming donations and associated expenditure;
- monitoring compliance with this policy; and
- reviewing this policy on a regular basis to ensure that the policy is operating effectively.

Policy – Non-Conduit Policy	Issue Date: April 2024
Version 1	Review Date: April 2026
Review Responsibility: Management Committee	Approved by: Management Committee