



## Deductible Gift Recipient (DGR) & Public Fund Policy

**Last Updated:** 28 December 2025

### 1. Purpose

The purpose of this policy is to ensure that **TRUTH HUBS LTD (ABN: 88 687 699 627)** manages tax-deductible donations in strict accordance with the *Income Tax Assessment Act 1997 (Cth)* and the requirements of the Australian Taxation Office (ATO).

### 2. The TRUTH HUBS Public Fund

The Company will maintain a separate bank account (the "Public Fund") to be used exclusively for the deposit of:

- Gifts of money or property for the principal purpose of the Company.
- Deductible contributions made in relation to a fundraising event.
- Any interest earned on money in the account.

The Public Fund will not receive any other money (such as government grants or commercial service fees), which will be kept in a separate general operating account.

### 3. Management of the Fund

- **Not-for-Profit Status:** The assets and income of the Public Fund shall be applied solely to the furtherance of the Company's charitable objects. No portion shall be distributed directly or indirectly to members or directors, except as bona fide compensation for services rendered.
- **Receipts:** For every gift received, TRUTH HUBS LTD will issue a receipt that includes:
  - The name and ABN of TRUTH HUBS LTD.
  - The date the gift was received.
  - A statement that the receipt is for a gift made to the TRUTH HUBS Public Fund.
- **Governing Committee:** The Fund will be managed by a committee, the majority of whom are "Responsible Persons" (individuals with a degree of responsibility to the Australian community, such as accountants, lawyers, or community leaders).



#### **4. Acceptable Use of Funds**

Gifts made to the DGR fund will be used to support our core mission in regional and remote Australia, including:

- Community environmental health projects (e.g., emergency plumbing and hygiene restoration).
- Educational programs and digital literacy in regional hubs.
- Cultural engagement initiatives.

#### **5. Winding Up & Dissolution**

In the event that the Public Fund is wound up or the Company's DGR endorsement is revoked by the ATO, any surplus assets of the Fund must be transferred to another charitable fund or organization that:

- Is registered as a charity with the ACNC.
- Has similar charitable objects to TRUTH HUBS LTD.
- Is also endorsed as a Deductible Gift Recipient (DGR).

#### **6. Compliance and Audit**

TRUTH HUBS LTD will:

- Maintain clear and accurate accounting records for the Public Fund.
- Comply with any requests from the ATO or ACNC for information regarding the fund.
- Ensure the fund is audited annually if required by law.