



MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is concluded between:

The Love Hilton NPC

(Registration no. 2024/457881/08)

And

Name of the organisation:

Name of Representative:



PREAMBLE

The Love Hilton NPC is a Non-Profit Company registered with the Companies and Intellectual Property Commission (CIPC Reg. no. 2024 / 457881 / 08) and South African Revenue Services. The Love Hilton NPC may issue Section 18(a) certificates for contributions received in cash or kind.

Love Hilton NPC will enter Memorandum of Understandings (MOU) with various local community initiatives/organisations. To date those identified are Hilton Buddies, Hilton Community Policing Forum, Hilton Steam, Boomtown and others. Community fundraising will be coordinated under a single umbrella organisation.

The objectives of the Love Hilton NPC include making Hilton a safer, more secure, more progressive, properly developed, cleaner and greener area, sustainably supported by the municipal services of water, electricity, street lighting, refuse removal, recycling, roads, traffic control, parks, etc. These objectives are aligned with the municipal Integrated Development Plan that is reviewed annually. Potential projects envisaged for Love Hilton NPC include initiatives relating to eradication of alien vegetation along road verges, improving commuter facilities and the establishment of a garden composting site for garden refuse.

Love Hilton NPC supports initiatives/activities excluded from municipal activities or responsibilities that fall outside the municipal budget.

GENERAL

Following from the above –

1. Love Hilton NPC may accept contributions to all the organisations with whom they have signed a MOU and provided the constitution/activities of the organisation are aligned with the Love Hilton Business Plan/objectives and the parameters of our SARS registration as a NPC. Also refer to item 4 below.
2. Love Hilton NPC may issue a Section 18(a) certificate to contributors.
3. The Love Hilton NPC contribution form enables contributors to contribute to their preferred community organisation or initiative and/or to LoveHilton NPC. The contribution form indicates the elected contribution or whether a contribution to LoveHilton NPC or both.
4. An administrative fee is deducted from all contributions received by LoveHilton NPC to cover administration expenses.
5. Love Hilton NPC's accounting system reflects the different organisations as different cost centres within its bank account.
6. Transfers to the various community organisations or initiatives to whom contributions have been made are reconciled from the contributor forms. Transfers will be made monthly no later than the 7th day of the following month.



7. Community organisations or initiatives are expected to continue their own fundraising efforts. These partners are required to distribute all communication from LoveHilton to their respective membership.
8. The advantage of channeling contributions via Love Hilton NPC is that contributors may reflect their contributions on the SARS Section 18(a) certificates issued to all contributors annually.
9. LoveHilton NPC is responsible for the administration and governance of the NPC.
10. All partner organisations with, or contemplating a MOU with Love Hilton NPC, are entitled to nominate a representative to attend monthly Love Hilton NPC Committee meetings. The LoveHilton NPC meetings are convened on the second Wednesday of every month at 17h30.

This Memorandum of Understanding, in two signed originals, constitutes the sole record of the Agreement between the parties about the subject matter hereof. Each party retains one of the two signed originals.

This Memorandum of Understanding supersedes and replaces prior commitments, undertakings or representations, whether oral or written, between the parties in respect of the subject matter hereof.

ANNEXURES

The following documents are annexed to this Memorandum of Understanding and form an integral part of the agreement:

- | | |
|-------------|---|
| Annexure 1: | CIPC registration document |
| Annexure 2: | SARS 18a registration document |
| Annexure 3: | Confirmation of banking account for Love Hilton NPC |
| Annexure 4: | Draft MOU with Umgeni Municipality |



This Memorandum of Understanding is hereby signed by **Mike Tarr**, in his capacity as **Chairman of Love Hilton NPC**, who hereby affirms that he is duly authorized to sign this agreement on its behalf.

Signed at _____ on this _____ day of _____ 2025.

Mr Mike Tarr

Chairman: Love Hilton NPC

As a Witness:

Full Names Signature:

This Memorandum of Understanding is hereby signed by *(insert the name of the signatory)*
.....in his/her capacity as
(insert the signatory designation)
who hereby affirms that he/she is duly authorized to sign this agreement on its behalf.

Signature:

Initiative/Organisation

Email address:

Cellphone number:

Signed at _____ on this _____ day of _____ 2025.

As a Witness:

Full Name Signature

ANNEXURE 1: CIPC REGISTRATION DOCUMENT AND ORGANOGRAM

Certificate issued by the Commissioner of Companies & Intellectual Property Commission on Thursday, August 29, 2024 at 3:54

Disclosure Certificate: Companies and Close Corporations

Registration Number: 2024 / 457881 / 08
Enterprise Name: LOVE HILTON


 Companies and Intellectual Property Commission
a member of the dti group

ENTERPRISE INFORMATION

Registration Number	2024 / 457881 / 08	
Enterprise Name	LOVE HILTON NPC	
Registration Date	25/07/2024	
Business Start Date	25/07/2024	
Enterprise Type	Non Profit Company	
Enterprise Status	In Business	
Compliance Notice Status	NONE	
Financial Year End	June	
TAX Number	9044485317	
Addresses	POSTAL ADDRESS FOLLY HILL DENNIS SHEPSTONE DRIVE HILTON KWA-ZULU NATAL 3245	ADDRESS OF REGISTERED OFFICE FOLLY HILL DENNIS SHEPSTONE DRIVE HILTON KWA-ZULU NATAL 3245

ACTIVE MEMBERS / DIRECTORS

Surname and First Names	Type	ID Number / Date of Birth	Contrib. (R)	Interest (%)	Appoint. Date	Address
TARR, MICHAEL ASHTON	Director	4201105061089	0.00	0.00	25/07/2024	Postal: FOLLY HILL, DENNIS SHEPSTONE DRIVE, HILTON, KWA-ZULU NATAL, 3245 Residential: FOLLY HILL, DENNIS SHEPSTONE DRIVE, HILTON, KWA-ZULU NATAL, 3245
CHANNING, JANET	Director	6405310069088	0.00	0.00	25/07/2024	Postal: 7 ST MICHAELS ROAD, HILTON, HILTON, KWA-ZULU NATAL, 3245 Residential: 7 ST MICHAELS ROAD, HILTON, HILTON, KWA-ZULU NATAL, 3245
CULVERWELL, TONI BRONIWYN	Director	7808180283086	0.00	0.00	25/07/2024	Postal: 5 BUNNY ANDERSON ROAD, WORLDS VIEW, HILTON, KWA-ZULU NATAL, 3201 Residential: 5 BUNNY ANDERSON ROAD, WORLDS VIEW, HILTON, KWA-ZULU NATAL, 3201
MSELEKU, THANDUKUKHANYA AURELIUS MBUSO	Director	7803095293080	0.00	0.00	25/07/2024	Postal: 15 WARREN LANE, WEMBLEY, PIETERMARITZBURG, KWA-ZULU NATAL, 3201 Residential: 15 WARREN LANE, WEMBLEY, PIETERMARITZBURG, KWA-ZULU NATAL, 3201

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Physical Address
 the dti Campus - Block F
 77 Meintjies Street
 Sunnyside 0001

Postal Address: Companies
 P O Box 429
 Pretoria
 0001

Docex: 256
 Web: www.cipc.co.za
 Contact Centre: 086 100 2472 (CIPC)
 Contact Centre (International): +27 12 394 9573





ANNEXURE 2: SARS 18a REGISTRATION DOCUMENT

Tax Exemption Unit

Office
Head Office

Enquiries
Dzunisani Homu

Telephone
012 018 1892

Facsimile
010 208 3301

PBO Reference No.
930086598

Income Tax Reference No.
9044485317

Date
05 August 2025

THE PUBLIC REPRESENTATIVE
LOVE HILTON NPC
FOLLY HILL
DENNIS SHEPSTONE DRIVE
HILTON
KWA-ZULU NATAL
3245



SARS Pretoria CBD Branch
Lillian Ngoyi & Francis Baard Street
Pretoria 0002
Private Bag X923 Pretoria 0001
SARS Online: www.sars.gov.za
Switchboard: (012) 483 1700

Dear Sir / Madam

INCOME TAX EXEMPTION APPROVED: LOVE HILTON NPC

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved as you meet the requirements of a Public Benefit Organisation (PBO) set out in section 30(3) of the Income Tax Act No 58 of 1962 (the Act). Your Income Tax Exemption has been granted in terms of section 10(1)(cN) of the Act with effect from 15 July 2025. Annual receipts and accruals will therefore be subject to the provisions of section 10(1)(cN) of the Act and accruals and receipts from trading or business activities which fall outside the parameters of section 10(1)(cN) will be subject to tax.

The following exemptions also apply and are limited to:

1. The public benefit organisation has been approved for purposes of section 18A(1)(a) of the Act and donations to the organisation will be tax deductible in the hands of the donors in terms of and subject to the limitations prescribed in section 18A of the Act with effect from 05 August 2025.
2. Donations made to or by the PBO are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.
3. Exemption from the payment of Estate Duty in terms of section 4(h) of the Estate Duty Act No.45 of 1955.

The organisation has been approved for the following public benefit activities:

- The protection of the safety of the general public.
- Engaging in the conservation, rehabilitation or protection of the natural environment, including flora, fauna or the biosphere.
- The care of animals, including the rehabilitation, or prevention of the ill-treatment of animals.
- The promotion of, and education and training programmes relating to, environmental awareness, greening, clean-up or sustainable development projects.

In order to maintain your exempt status, the following conditions must be complied with:

1. Amend the founding document to comply with the requirements of section 30 of the Income Tax Act. The following clauses must be added –

- a) At least three persons who accept fiduciary responsibility for the public benefit organisation will not be connected persons in relation to each other, and no single person directly or indirectly controls the decision-making powers relating to such organisation.
- b) -on dissolution of the public benefit organisation, the remaining assets must be transferred to -
 - i) A public benefit organisation, which has been approved in terms of section 30 of the Act.
 - ii) Any institution, board or body which is exempt from the payment of income tax in terms of section 10(1)(cA)(i) of the Act, which has as its sole or principal object the carrying on of any public benefit activity; or
 - iii) Any department of state or administration in the national or provincial or local sphere of government of the Republic, contemplated in section 10(1)(a) or (b) of the Act.
- c) The activities of the organisation are carried on in a non-profit manner and with an altruistic or philanthropic intent.
- d) No activity will directly or indirectly promote the economic self-interest of any fiduciary or employee of the organisation otherwise than by way of reasonable remuneration.
- e) No funds will be distributed to any person (other than in the course of undertaking any public benefit activity).
- f) The funds of the public benefit organisation will be used solely for the objects for which it was established.
- g) The public benefit organisation will not be a party to, or does not knowingly permit, or has not knowingly permitted, itself to be used as part of any transaction, operation or scheme of which the sole or main purpose is the reduction, postponement or avoidance of liability for any tax, duty or levy which, but for such transaction, operation or scheme, would have been or would have become payable by any person under this Act or any other Act administered by the Commissioner;
- h) No resources will be used, directly or indirectly, to support advance or oppose any political party.
- i) No remuneration will be paid to any employee, office bearer, member or other person which is excessive, having regard to what is generally considered reasonable in the sector and in relation to the service rendered and has not and will not economically benefit any person in a manner which is not consistent with its objects.
- j) No donation will be accepted which is revocable at the instance of the donor for reasons other than a material failure to conform to the designated purposes and conditions of such donation, including any misrepresentation with regard to the tax deductibility thereof in terms of section 18A: Provided that a donor (other than a donor which is an approved public benefit organisation or an institution, board or body which is exempt from tax in terms of section 10(1)(cA)(i), which has as its sole or principal object the carrying on of any public benefit activity) may not impose any conditions which could enable such donor or any connected person in relation to such donor to derive some direct or indirect benefit from the application of such donation.
- k) A copy of all amendments to the founding document will be submitted to the Commissioner for the South African Revenue Service.

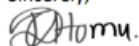
- l) Amend the objectives in the founding document to reflect all activities conducted

A copy of the amended founding document incorporating the above must be submitted to this office within 12 months by:

- Scanning and emailing the document to teu@sars.gov.za
2. When issuing a tax-deductible receipt it must include the following information:
- a) The reference number (the PBO number quoted on this letter).
 - b) The date of the receipt of the donation.
 - c) The name and address of the organisation issuing the receipt to which enquiries may be directed.
 - d) The name and address of the donor.
 - e) The amount or nature of the donation if not in cash.
 - f) Certification that the receipt is issued for the purpose of section 18A and that the donation will be used exclusively for the activities which are approved for section 18A purposes.
 - g) The receipt must be issued in the year when the donation is received by the organisation approved for purposes of section 18A.
 - h) Donor nature of person (natural person, company, trust, etc.);
 - i) Donor identification type and country of issue (in case of a natural person);
 - j) Identification or registration number of the donor;
 - k) Income tax reference number of the donor (if available);
 - l) Contact number of the donor;
 - m) Electronic mail address of the donor;
 - n) A unique receipt number; and
 - o) Trading name of the donor (if different from the registered name).
3. Submit an annual Income Tax Return (IT12EI) by the due date via SARS eFiling. Your IT12EI can be obtained by
- o Registering online at www.sarsefiling.co.za to access, request and submit the IT12EI electronically
4. Tax deductible receipts may only be issued for *bona fide* donations. Refer to Annexure A for more information in this regard.
5. The exemption approval as contained in this letter is subject to review on an annual basis by the TEU upon receipt of annual income tax return and S18A supporting documentation.
6. SARS must be informed in writing within 21 days of any change in registered particulars (e.g. Representative, change of name, address, trustee details, office bearers, etc.).

For further information or assistance, email your query to teu@sars.gov.za, visit the SARS website www.sars.gov.za, call the TEU on 012 483 1700 or visit the TEU offices. Kindly ensure that you have your ID and tax reference number on hand to enable SARS to assist you.

Sincerely,



Dzunisani Homu
Tax Exemption Unit

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Annexure A: Information pertaining to S18A donations**What is considered a *bona fide* donation for S18A purposes?**

A *bona fide* donation is a voluntary, gratuitous gift disposed of by the donor out of liberality or generosity, where the donee is enriched, and the donor impoverished. There may be no *quid pro quo*, no reciprocal obligations and no personal benefit for the donor. If the donee gives any consideration at all it is not a donation. The donor may not impose conditions which could enable him or any connected person in relation to himself to derive some direct or indirect benefit from the application of the donation.

Examples of what does NOT constitute a *bona fide* donation for purposes of section 18A?

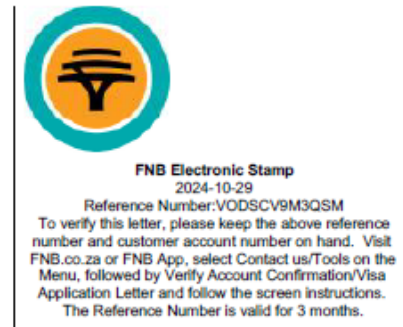
1. Donation of services rendered such as a professional person renders a skill free of charge.
2. An amount paid for attending a fundraising dinner, dance or charity golf day.
3. The amount paid for the successful bid of goods auctioned to raise funds by an organisation and Memorabilia, paintings, etc, donated to be auctioned to raise funds
4. Amounts paid for raffle or lottery tickets.
5. Amounts paid for school fees, entrance fees for school admittance or compulsory school levies.
6. Value of free rent, water and electricity provided by a lessor to the lessee which is an approved PBO.
7. Payments in respect of debt due
8. Any distribution, contribution or donation made to an approved PBO for the purposes of BBBEE advancement (i.e. the donor and/or a related entity receives benefits in the form of BBBEE points by virtue of donating to a PBO).
9. Any distribution, contribution or donation made to an approved PBO for the purposes of complying with obligatory industry regulations (e.g. an entity in the energy sector is compelled by contractual agreement and/or industry regulation to contribute towards community development, in order to obtain or retain business with government).

ANNEXURE 3: CONFIRMATION OF BANKING ACCOUNT: LOVE HILTON NPC



Date: 2024-10-29

To whom it may concern



ACCOUNT CONFIRMATION LETTER

We confirm that ***LOVE HILTON NPC** trading as ***LOVE HILTON NPC** with identification/registration number **2024/457881/08** ("the account holder") holds the following account with First National Bank, a division of FirstRand Bank Limited ("FNB"):

Account Type	PLATINUM BUSINESS ACCOUNT	Account Number	63118868471
Account Status	Active Account - The account is currently open and transacting		
Branch Code	210554	Branch Name	COMM ACCOUNT SERVICES CUST
Swift Code	FIRZAJJ	Date Opened	2024-09-11

FNB issues this letter at the specific request of the account holder and for informational purposes only. This letter serves only to confirm the above information is, according to the records available to FNB, factually correct as at the date of this letter.

Accordingly, FNB provides no warranties, guarantees, assurances or undertakings of any nature in connection with the above information the account and/or the account holder, cannot be held responsible for any reliance which may be placed on this letter.

Without limiting the above in any way:

- (i) This letter does not constitute a letter of guarantee or a letter of credit.
- (ii) This letter does not imply or infer in any way that FNB has reserved the funds held in the account in favour of any person, nor the FNB has placed a hold on or limited the amount available in the account. The amount available in the account may change at any time without prior notice to you; and
- (iii) FNB will not be held responsible for any change in the information contained in this letter.

This letter is issued to you without any liability for FNB or its employees. You are to treat this letter as confidential.

Should you have any queries, please visit our website www.fnb.co.za or feel free to contact us on .