

Donation Policy

Minerva Business and Human Rights Association

Policy and Procedures No. COC08

1. Purpose

The Business and Human Rights Association (**Minerva**) considers ensuring the highest possible standard of openness, transparency and accountability in all its activities as part of its rights-based civil society approach. Accordingly, this Donation Policy aims to carry out fundraising activities in line with Minerva's strategic goals, objectives and principles, to strengthen donor and public relations, to ensure that donations are delivered to the organisation quickly, easily and reliably, and to set out the basic approaches within the framework of transparent, accountable, ethical and legal rules.

2. Scope

The Donation Policy covers the processes of collecting, recording, protecting, protecting, monitoring, evaluating in-kind, cash and real estate donations, organising donation campaigns when necessary, conducting projects, making collaborations, presenting the usage information of donations to donors and the public in a transparent and accountable manner, and Minerva's members, managers, employees, volunteers, donors, beneficiaries, researchers, suppliers, business partners and all other relevant third parties.

3. Definitions and Abbreviations

In-Kind Donation: It refers to all kinds of goods, rights and service donations received free of charge, except for cash donations.

Real Estate Donation: It refers to donations of land, terrain, independent sections, buildings and all kinds of immovable property received free of charge.

Cash Donation: Refers to monetary donations received in TL or foreign currency and donations that can be easily converted into cash such as gold, silver, etc.

4. Duties and Responsibilities

The implementation and updating of the Donation Policy is under the authority, duty and responsibility of the Board of Directors. Minerva's accounting, recording and reporting systems are subject to legal regulations.

5. Policies and Procedures

Minerva only cooperates with individuals, institutions and organisations that act in accordance with this Donation Policy. In this context;

- Collected donations should be used for their intended purpose.
- Donations collected must be delivered to the relevant people in need and support the fulfilment of the necessary needs in a timely manner.
- Personal data of donors must be protected in accordance with the Law on the Protection of Personal Data (KVKK) and Minerva's Personal Data Protection Policy.
- Donors should be informed about their donations in a systematic and understandable format.
- In the event that campaigns are organised for fundraising and raising awareness, donors and the public should be regularly informed about the campaigns.
- Developing and changing technologies should be monitored and necessary improvements and changes should be implemented, taking into account donor and public expectations.
- By identifying areas of donation in line with the demands of both donors and beneficiaries, social products should be developed, projects should be designed and institutional collaborations should be realised.

6. Decisions and Sanctions

The Minerva Association Charter and Code of Conduct are guiding and binding in the decision-making process. Within this framework, in the event that any behaviour contrary to the Donation Policy is detected, the association membership and employment contract (if any) of the relevant person will be terminated by the decision of the board of directors. Responsibilities and obligations arising from the law are reserved. Notifications regarding the violation of the Donation Policy shall be made to the email line team@minervabhr.org.

Status: No. COC08 under Minerva Policy and Procedures, Approved.

Acceptance Date: March 2023

Entry into force: March 2023

Approved by: Board of Directors