

Donation regulations of the association Swiss Barakah Charity

Regulations for Donations, Legacies and Other Contributions approved by the Board of Directors on February 8, 2022.

1. Basics

- 1.1. The present donation regulations take into account the recommendations according to Swiss GAAP FER 21 and the regulations of the ZEWO foundation.
- 1.2. The Swiss Barakah Charity does not accept donations that restrict the independence, goals or ethical integrity of the association or are contrary to the purpose of the association.
- 1.3. Swiss Barakah Charity rejects donations that are not compatible with the donation regulations.

2. Purpose of the association

Under the name Swiss Barakah Charity exists an association in the sense of Art. 60 ff. ZGB with seat in Zurich and represents a nationally as well as internationally engaged relief organization for humans, who are affected by poverty and its effects. The association pursues in particular the following purpose:

- Protecting and assisting persons in need, both at home and abroad, especially in developing countries;
- Sustainable development, support and integration of asylum seekers, construction of wells as well as orphanages, promotion of sponsorships, provision of food packages as well as financing of microcredits.

3. Donations and grants

3.1. Free donations

Free donations are all financial contributions that are transferred to Swiss Barakah Charity without earmarking.

They are called donations, grants, legacies (bequests) or gifts and are entrusted to the Association for all expenses that are in accordance with the

purpose of the Association (see paragraph 2 and the Statutes of the Association).

All donations in the area of emergency aid and for campaigns are allocated to unrestricted donations.

3.2. Earmarked donations

Earmarked donations are all financial donations that are transferred to Swiss Barakah Charity with details of the further use of the donation. This includes, for example, donations with a designated use to a project, for a country or a target group (publication on the website).

All donations that flow into the following funds belong to the earmarked donations:

- Medical assistance
- Orphans and education
- Water and development aid
- Domestic projects

3.3. No donations

Not considered donations for purposes of these regulations:

- Membership fees
- contributions from the Confederation, the Canton and the Municipalities to the activities of the Association, unless they are earmarked for a specific purpose
- Income from events and association activities

4. Use of the donations

4.1. Free donations

Free donations can be used for all purposes that correspond to the purpose of the association according to the statutes of November 27, 2020. In particular, they are also available for cross-cost center activities as well as for administrative expenses (association body, communication, office, networks, political work, operating costs, accounting, etc.).

4.2. Earmarked donations

After a deduction of 10%, which flows into the free donations, earmarked donations are used as far as possible in accordance with the purpose stipulated by the donor. If an earmarked use is no longer possible, for example because more funds are available than are needed to fulfill the purpose, the Board of Directors - whenever possible - obtains the consent of the original donor(s) that the funds may be used for another purpose or as free donations. If this is not possible, the board decides on the use for a purpose that comes as close as possible to the original intention.

5. Transparency

The Swiss Barakah Charity publishes the annual financial statement and the budget after each closing.

6. Donation verification

Swiss Barakah Charity reserves the right to review any donation, regardless of the amount or source.

7. Acknowledgement

Donors who have made a donation of at least CHF 100.00 will receive a donation receipt at the beginning of the following year, unless they have explicitly stated that they do not wish to receive such a receipt.

8. Publication

These regulations will be published on the association's website and sent free of charge to inquiring persons by the office.

9. Entry into force

These regulations come into force on 15.02.2022.