



## Global Fundraising Guidelines

January 2016

# Contents

4	Protecting Amnesty International’s Image: Our Proposition and Manifesto
7	Working Together - Principles of Transnational Co-ordination
8	Accountability to Our Donors: Amnesty International’s Donor Charter
11	<b>Types of Gifts and Donors</b>
13	Restricted and Unrestricted Funds
15	Assessment System
18	Donations from Trusts, Foundations, Corporates and Governments
19	Exceptional Basis of Corporate or Government Funding Relationships
21	Government Funding General Principles
23	Solicitation for a <b>Trust, Foundation</b> , Corporate or Government Relationship
25	Accepting and Rejecting Donations
27	<b>Gift Acceptance Screening</b>
29	Gift Acceptance Screening Criteria
33	Gift Screening Process
35	Gift Acceptance Decision Making Responsibilities

# Introduction

## Purpose

This document details the fundraising guidelines that support the Global Fundraising Policy and inform how the global Amnesty International Movement should raise funds for our vital human rights work. The content has been informed by extensive consultation with all parts of the organization and a thorough review and synthesis of existing policy documentation.

This document now specifically replaces:

Reference	Title
FIN21/03/99	Revised Proposed Guidelines for the Acceptance of Funds and Fundraising by Amnesty International
ORG 20/001/2008	Policy Governing Corporate Relationships that benefit Amnesty International
FIN 10/004/2005	Earmarked Fundraising Guidelines
FIN 21/004/2001	Procedures and Criteria for approval of HRE Fundraising from Government organisations
FIN 21/005/2003	Managing to Protect AI's Image
August 2011	International Secretariat Corporate Relationships Advisory Group: Role and operating procedure
FIN 21 004 2001	Protecting impartiality - Procedures and Criteria for Approval of HRE fundraising from Government Organisations
ORG 20/IEC01/2008	Secretary General's Report on Significant corporate relationships

The Global Fundraising Policy and this Guidelines document are supported by:

Reference	Title
2015	The Big Yellow Book
FIN 21/001/2013	A Guide to Corporate Relationships: Policy, Guidelines, Best Practice and Examples
Oct 2014	Organising Amnesty International Globally for Greater Human Rights Impact

For avoidance of doubt the Global Fundraising Policy and supporting guidelines detailed in this document take precedence over other, older fundraising related documents.

It is intended that the Global Fundraising Policy and supporting guidelines represent the *minimum* standards to which AI entities must adhere when fundraising. AI entities may wish to develop their own local fundraising policies and procedures, but they must be based on the Global Fundraising Policy and supporting guidelines detailed in this document.

# Guidelines to Support the Implementation of the Global Fundraising Policy

## Protecting Amnesty International's Image: Our Proposition and Manifesto

<b>How We Speak</b>	Open Intelligent Innovative Determined
<b>Our Manifesto</b>	By Inspiring people to take injustice personally and by mobilizing the humanity in everyone, together we bring the world closer to human rights enjoyed by us all
<b>Our Values</b>	International Solidarity Effective action for the individual victim Global coverage The Universality & Indivisibility of Human Rights Impartiality & Independence Democracy & Mutual respect
<b>Our Mission</b>	Undertake research and action focused on preventing grave abuses of the rights to physical & mental integrity, freedom of conscience & expression & freedom from discrimination
<b>Our Vision</b>	For a world in which every person enjoys all of the rights enshrined in the Universal Declaration of Human Rights and other international human rights standards

Please refer to The Big Yellow Book for details about how AI entities should present themselves consistently.

- All fundraising decisions must:
  - Reflect and uphold the values that support Amnesty International's image
  - Comply with applicable legal requirements in all relevant countries, meaning all the laws applying in places where the decisions have effect. In circumstances where the local law requires the organization to behave inconsistently with human rights standards, it would be a matter of careful judgment how best to act in Amnesty International's interest.
  - Take account of the potential reaction of stakeholders and assess the risks to Amnesty International

- Commit Amnesty International to honesty and to fair dealing without deception or exploitation
- It is essential to follow good decision-making and management practices. In particular, each decision should be consistent with the International Strategic Goals and with the plan and budget of the relevant AI entity.
- Amnesty International should consider other NGOs as potential stakeholders. While Amnesty International remains autonomous, and must always act in its own best interests and in the best interests of those for whom it works, it should also be aware of the impact of its decisions on other NGOs pursuing like-minded objectives. The responsibility of decision-makers in AI entities is always to be attentive to the need to protect the Amnesty International image.

### **Use of Amnesty International's Name and Logo**

#### **Legal Status of the AI Name and Logo**

- The Amnesty International name and the candle and barbed wire logo are key assets for the AI Movement. They are legally protected as registered trademarks in over 100 countries worldwide; the trademarks are centrally owned and administered by the International Secretariat and their use by AI entities is subject to the terms of the trade mark license agreement issued by the IS to each AI entity.
- The AI trade mark license agreement requires that AI entities use the AI name and logo in accordance with guidance and requirements provided by the ICM, the International Board or the IS. This policy forms part of such guidance and requirements.

#### **Fundraising Requirements**

- Under no circumstances should any Amnesty International entity endorse a commercial product or service. For clarity, some fundraising ventures involving the use of the name and logo are permissible, such as affinity credit cards (for example, AIUK's Co-Op card would not be considered an endorsement).
- Any use of the name and logo must comply with the branding guidelines
- AI entities must not sub-license the rights to use the AI name or logo to any party without the consent of the International Secretariat. If in any doubt check with IS Legal Counsel.
- Great care must be used in granting permissions to third parties to use or reproduce the AI logo or name for promotional purposes. Sections should have an agreed system for granting permission to use the AI name or logo.
- AI entities should carefully consider any request to include a third party name or logo in an Amnesty publication for promotional purposes.

## **Responsible Use of Third Party Trade Marks or Other Intellectual Property**

AI entities must not only to use Amnesty International's trade marks in a responsible manner and in accordance with the global identity guidelines, but must also respect the intellectual property rights of third parties in respect of their own trademarks or materials. AI entities must not use third party names, symbols or materials without obtaining written consent. In the case of queries please seek legal advice.

## **Trade Mark Infringements**

Trade marks may be infringed when their use by others is likely to cause confusion, mistaken identity or deception among the public. Amnesty International will not tolerate any action that infringes its own or another's marks or symbols.

## **The Responsibility of Amnesty International's Entities**

No AI entity should use any trade mark or registered symbol without the express authorization of the trade marks' or symbols' owner. Unauthorized use of trademarks and logos to further campaign objectives is not permitted. The responsibility for acting to protect Amnesty International's own marks and symbols and for not infringing another's is carried jointly by all AI entities.

If an entity intends to produce materials that in any way may raise questions in relation to trade mark, symbols and/or copyright rights of another individual, company or organization, authorization to do so must be first sought from the IS legal staff or Brand Manager.

# Working Together

## Principles of Transnational Co-ordination

- AI entities will work together to raise funds effectively and efficiently to achieve our Strategic Goals. It is imperative the sections work together to ensure a coherent approach is maintained, especially with regard to Corporate Relationship Fundraising.
- In general, donations to Amnesty International from individuals or other entities located within a country which has a section should go to that country's section and if there is no section, to the international budget. However when an AI entity raises funds that are going directly to an international project, the funds will – in most cases – be transferred via the section raising the funds to IS. Exceptions (such as particular legacies) must be approved by the IB.
- Approaches to foundations or individuals who fund projects internationally are to be cleared with the section where the source is located prior to the application process commences (e.g., Ford Foundation - AIUSA; Branson Foundation - AIUK). This is to ensure coordination in case that section is already involved with the foundation, and to ensure that the foundation does not compromise Amnesty International's reputation. For example, some foundations are supported directly by political parties or governments; it may also not be a matter of public record where the foundation gets its money so that the section may have information that is not otherwise available. The best source of information on the reputation of a particular foundation should be its home country section.
- Approaches to the headquarters of a corporate should be cleared with the section where the corporate's headquarters is located – or where the corporate has particularly strong connections. If there is no section there, the approach should be through the Senior Director, Global Fundraising & Engagement
- The Senior Director, Global Fundraising & Engagement and the section where the organization is headquartered should be consulted regarding approaches to national or local subsidiaries of corporations or foundations, for the same reasons as indicated above.
- Other circumstances may require international consultation, for example when the fundraising activities are to take place in more than one country or when others in the Movement (for instance, a section in a neighbouring country) may be affected by individual section fundraising decisions such as affiliation with a particular funder. Whilst consultation is mandatory, a section may choose not to participate in multinational efforts
- No section can impose its standards on other sections so long as these international guidelines are followed. The IB should be consulted should any difficulties arise.

# Accountability to Our Donors

## Amnesty International's Donor Charter

We promise to:

1. Process donations quickly, so that gifts are set to work helping to prevent the full scope of our human rights work
2. Thank donors in a timely and appropriate manner for their support
3. Keep donors updated on how their gifts are being used
4. Respect donor's wishes if they tell us that they no longer want Amnesty International to contact them
5. Collect and hold donor information securely
6. Use donations wisely and responsibly in accordance with our objectives
7. Strive to be as cost-effective as possible to achieve the highest impact for our human rights work
8. Respond honestly and as promptly as possible to donor's questions and complaints
9. Only share donor information with other organisations if the donor has given permission to do so
10. Let donors have easy access to Amnesty International's most recent published financial statements

This charter is intended for publication on AI entity websites

## Accountability to Donors

- We will inform donors, members and general public about how we are utilising the funds provided to us, and the impact that this is having or has had. This includes funds used domestically and internationally by Amnesty International.
- Donors will be thanked for their contributions to our work in a timely and appropriate manner
- AI entities will provide donors with clear ways of contacting the organisation
- AI entities will transparently report on their financial performance in full compliance with all applicable laws and regulations
- Amnesty International will benchmark fundraising performance against other similar organisations to ensure we are raising funds in an efficient and effective manner

## **Core Data Protection Standards**

- Data protection / privacy legislation and regulations vary across the world. The following represent the minimum standards that all AI entities must adhere to in the context of fundraising activities:
- AI entities must comply with all local law requirements relating to processing all supporter/ donor personal information. The following minimum standards apply in addition to local law requirements:

## **General**

- Each AI entity publishes a privacy policy on its website which is easily accessible to cover how it processes personal data
- All external providers or suppliers which process personal data on AI's behalf comply with all applicable data protection requirements and these minimum standards

## **Fair and Lawful Use and Processing**

- AI entities must communicate clearly to anyone whose data that is collected any /all proposed uses for that data
- AI entities must limit use of supporter/donor data to that which was originally notified/consented at the time of data collection; if an AI entity wishes to use the data for a different purpose, additional consents must be obtained. Where an entity obtains data lists from other organisations, the entity must ensure that the data on those lists complies with the same requirements.
- AI entities must include easy options for supporters/donors to update their preference including to opt out or unsubscribe from marketing/ fundraising communications and any other appropriate materials
- AI entities must regularly review and update data lists to reflect the latest supporter/donor preferences and ensure accuracy
- AI entities must obtain explicit individual consent for fundraising/ marketing communications to supporter/donors by phone calls, SMS or emails.
- AI entities must not hold personal data for any longer than necessary and in accordance with local data protection legislation or regulation

## **Data Security**

- AI entities must provide a secure environment for the collection, retention and transfer of personal data to protect against accidental loss, destruction, alteration or disclosure. For example: when transferring data across public networks, personal data must be encrypted before it is transferred and transfer must only occur if the integrity and confidentiality of the data can be assured; we protect electronic files containing supporter data by password.

- AI entities must ensure that any external data providers have adequate and compliant security procedures in place
- AI entities must ensure that any donor payment processing is conducted in compliance with industry standards (for example: Payment Card Industry Data Security Standard in the UK)
- Data transfers: if AI entities share data with other organisations (including between AI entities) the entity should consider implementing transfer arrangements that comply with applicable legal requirements (for example transfer of data from within to outside the European Economic Area must use the standard EU model transfer agreement).
- Supporter access: AI entities must ensure that individuals can easily request and obtain personal data we hold on them
- Sensitive personal data: AI entities must operate enhanced processes for information we may obtain of a sensitive nature
- List swaps: our preference is not to engage in obtaining/sharing supporter or donor information from/with other organisations. However it is recognised that several AI sections have responsibly conducted the practice for many years. All AI entities engaging in reciprocal mailings or list swaps must ensure that any such activities comply with applicable data protection law and these minimum standards, including the need to check that the necessary individual consents have been obtained prior to sharing or receiving such information.

## Types of Gifts and Donors

Donor	Acceptance	Screening Level	Allowable Restricted Income										
<b>Individuals</b> <b>Legacies</b> <b>Major Donors</b>	Gifts from individual members of the public are encouraged as much as possible	Gifts of more than EU 10,000 received in any one year from January 2016	An AI entity's total restricted income in a financial year will not exceed the following bands: <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th>Accessible income band (for income from all donors)</th> <th>% of accessible income that can be restricted</th> </tr> </thead> <tbody> <tr> <td>Up to € 200k</td> <td>100%</td> </tr> <tr> <td>€ 201k - € 500k</td> <td>75%</td> </tr> <tr> <td>€ 501k - € 1m</td> <td>50%</td> </tr> <tr> <td>Over € 1m</td> <td>50%</td> </tr> </tbody> </table>	Accessible income band (for income from all donors)	% of accessible income that can be restricted	Up to € 200k	100%	€ 201k - € 500k	75%	€ 501k - € 1m	50%	Over € 1m	50%
Accessible income band (for income from all donors)	% of accessible income that can be restricted												
Up to € 200k	100%												
€ 201k - € 500k	75%												
€ 501k - € 1m	50%												
Over € 1m	50%												
<b>Trusts/Foundations</b>  <b>Corporates</b> <b>Unions</b> <b>Non-profit Entities</b> <b>Government</b>	Income from these combined sources is limited to 25%* of the total annual income for the Amnesty entity.	Gifts of more than EU 10,000 received in any one year from January 2016 with a screening refresh every 5 years  Any solicited or unsolicited gift regardless of size from a corporation or government source received in any one year from January 2016 **											

\* If, in exceptional circumstances, an Amnesty entity needs to exceed these limits permission must be sought from the International Treasurer or Secretary General

\*\* Amnesty entities will be expected to use common sense and proportionality in assessing when to apply Gift Screening Criteria. This includes joint funding applications with partner organisations.

### Types of Gifts

No restrictions on where the type of donation that may be sought. The following gifts are accepted by Amnesty International:

- Cash or equivalent (including grants)
- Tangible personal property\*\*
- Bequests/legacies
- Shares or securities\*
- Real estate (property and land)
- Other gifts (including pro bono gifts)\*\*\*

\* Normally the shares will be immediately sold by the AI entity. If it is intended that the share are to be retained by the AI entity for a period of more than six months, such shares or securities will be screened using Amnesty International's Gift Acceptance Screening process.

\*\*Tangible personal property includes art, furniture, books, memorabilia, coin and stamp collections, jewelry, vehicles and any other personal property item owned by a donor. Such gifts must be reviewed prior to acceptance to determine that:

- There are no restrictions on the gift (shares, tangible property etc.) that would prevent Amnesty International from ultimately converting those assets to cash
- The gift (specifically shares) is marketable or likely to become marketable in due course (without imposing any undue costs, administrative or other burdens in the interim)
- The gift will not generate any undesirable tax consequences for Amnesty International
- In the case of tangible personal property the item's financial value, its potential use by Amnesty International, any associated risks or costs to Amnesty International, and, if the item will not be used or kept, whether the item could be sold quickly and converted into cash

\*\*\* Pro bono gifts could include provision of consultancy services, free office space or conference facilities

# Restricted and Unrestricted Funds

## Definitions

- The feature that separates restricted ('earmarked') funding from unrestricted funding is that a third party (usually the donor) determines on which activities the gift will be spent. The degree of this third party's influence could vary from a vague indication to a very detailed description.
- Restricted funding could take various forms from co-financing to financing a defined project or activities. In general restricted funds tend to be generated from government sources, trusts and foundations, corporations and major donors.
- There is recognition that restrictions on earmarked fundraising would reduce Amnesty International's ability to attract funds from a number of sources. Conversely acceptance of restricted funds exposes Amnesty International to two key risks:
  - Amnesty International could lose its independence and related to this, its image. This should be avoided to all means. Under all circumstances Amnesty International should be able to account for acceptance of restricted funds and to demonstrate independent research, actions and campaigns.
  - Distortion of program priorities. Large restricted contributions could make Amnesty International work on other issues than it originally intended

## Principles

1. An AI entity's total restricted income in a financial year will not exceed the following bands:

Accessible income band (for income from all donors)	% of accessible income that can be restricted
Up to € 200k	100%
€ 201k - € 500k	75%
€ 501k - € 1m	50%
Over € 1m	50%

2. Funds above this level are not to be accepted without prior permission of the International Treasurer or Secretary General.
3. All restricted funds must be accepted in relation to activities contained in Amnesty International's existing Strategic Plan, Core Program or with prior approval by the Secretary General.
4. AI entities must avoid becoming over-reliant on a single donor providing large sources of income. The AI entity must ensure it can continue its program of work, should the single donor stop giving.

## Accommodating Donor Wishes

- AI entities must ensure that materials do not imply money is for a restricted purpose (such as helping a particular person) when it may be used for different purposes or for general funds
- As with many NGOs, most of the money donated to Amnesty International goes into a general pool of funds. This allows Amnesty International to work quickly wherever the need is greatest, or where there is an immediate need for funding.
- For administrative reasons, Amnesty International does not usually restrict gifts arising from regular donations, although some exceptions may be made by an AI entity
- Occasionally, donors may wish to fund a specific project or campaign. If a donor specifies a restriction on where the money can be spent, where logistically possible and if cost-effective to do so, Amnesty International will accommodate the request in line with the guidelines on *Restricted and Unrestricted Income*.
- However, there may be times when we will be unable to restrict a donation to a particular project or campaign. In those cases the AI entity will explain why it is unable to fulfil the donor's request and discuss how the donor would like to proceed.

# Assessment System

With effect from 1 January 2016 the assessment system will be as follows:

- Assessable income will be redefined to mean income available for human rights work, which will be distributed between sections and the international budget.
- Assessable income = Total income for the AI entity less non-assessable income, deductible fundraising expenditure, core costs (capped) and other deductible expenditure.
- The following income categories will be considered non-assessable income:
  - Income received from the international budget or from another AI entity provided that it is approved by the Secretary General
  - Restricted income spent locally or through the international budget with the agreement of the Secretary General. Restricted income will include income earmarked for relief.
  - Benefits-in-kind through donated services
- Fundraising expenditure will be as defined in the Common Chart of Accounts. All fundraising expenditure is deductible, except where an entity receives a FIF grant, fundraising expenditure incurred by that entity, up to the FIF grant amount, will not be deductible from the assessable income in the year when the grant is received. In the event that the FIF grant is not fully spent in the financial year of receipt, any balance of unspent fundraising grant expenditure incurred in the second year will not be deducted.
- Core costs are equivalent to organizational support costs as defined in the Common Chart of Accounts. The deduction for core costs will be capped at 17.5% of gross income.
- The following expenditure category will be accepted as other deductible expenditure from the assessable income: ☐ Funds granted to another Amnesty International entity, provided that the grant is approved by the Secretary General
- Approved international functions (as defined in the international functions guidelines) will be funded by the International Secretariat by way of a credit against the calculated assessment
- Additional Voluntary Contributions (AVCs) paid to the international budget will not be deductible from the assessable income. If a section finds that it has spare reserves after payment of assessment, it may decide to pay an AVC from its remaining surpluses.
- Repayments on FIF loans are not deductible from the assessable income.
- The assessment contribution paid by a section in a particular year will be based on the assessable income in that same year. For the first two quarters of any year, assessment payments will be calculated using budget figures for that year. Assessment payments for the last two quarters of the year will be calculated based on section forecasts, adjusted to reflect the actual performance of the section in previous quarter(s) (as reported by sections quarterly through the COCOA reporting). The final quarterly adjustment each year will be based on the Section's audited figures for that year.

- There will be four assessment bands as set out in the table below. The percentage for each band will apply to assessable income in that band only:

<b>Annual Assessable Income Band</b>	<b>Percentage</b>
€0 - €200,000	0%
€200,001 - €500,000	20%
€500,001 - €1,000,000	42.5%
€1,000,001 and above	62.5%

- Assessable income and assessment contributions will be calculated in Euros but will be invoiced and paid in local currencies.
- For simplicity, sections exceeding for the first time the cap of €200,000 in annual assessable income will be assessed at the end of the year based on the reporting of their full year figures as part of the fourth quarter COCOA reporting.
- For transition purposes under the proposed adoption path, 2016 sections' assessments will be calculated as an average between the current assessment system (which considers 2014 figures) and the Distribution Model (which is based on the net of 2016 results). 2017 would see a full adoption of the Distribution Model. Sections which experience an increase in assessment in 2016 under the Distribution Model greater than 10% of what they would have paid under the current assessment system can elect to lengthen the transition by a further year, with full implementation of the Distribution Model in 2018. In such case, assessment under the extended adoption path would be: 2/3 current assessment system, 1/3 Distribution Model in 2016, 1/3 current assessment system, 2/3 Distribution Model in 2017, and full adoption of the Distribution Model in 2018.

## **See the Appendix 2: Comparing the Old Assessment system with the New Assessment system**

### **The Resource Allocation Mechanism (RAM)**

- The resource allocation mechanism (RAM) was put in place to enable an effective allocation of AI's global resources, fully aligned with AI's global strategic aims. It provides an integrated and coherent system to allocate global financial resources across the IS and entities in the global south and east and therefore enables accountability and transparency in the use and the impact of the Movement's resources. The RAM is primarily funded by section assessment income and additional voluntary contributions (AVC) from sections, and therefore removes any requirement for sections to enter into bilateral funding arrangements.
- We recognize that the RAM mechanism needs to be reactive in times of crises and would like to adjust our process going forward. In concrete terms, to respond to crises such as the current refugee crisis, we will encourage sections to provide AVCs to the international budget, which will, in real time, be disbursed to sections where the needs are greatest. Decisions on disbursements would be approved by the RAM Committee, in order to ensure that the funds are spent in line with our global priorities, coherently and fairly to sections across the organization.

- Sections that receive RAM funding should first try to raise income to cover their own core program costs to off-set reliance on the RAM funding and work towards become self-sustainable or less dependent of RAM funding if this is not necessarily needed.

# Donations from Trusts, Foundations, Corporates and Governments

## Definitions

- “**Corporation**” means any body (other than a natural person) able to enter into binding legal relationships and whose core business is to generate profit
- “**Corporate relationship**” means any arrangement by which Amnesty International receives a benefit from a corporation for less than its fair market value, or a gift or donation of money. For the purposes of determining the fair market value of any goods or services, it is reasonable to take into account any generally accepted discount operating in the relevant market.”
- There are several types of corporate relationship which include:
  - **Corporate donations:** These are generally unrestricted donations given as part of a company’s contribution to good causes. Sometimes, the employees are asked to vote to which charity the donation should be sent through the selection of a “charity of the year”.
  - **Corporate grants:** These are generally restricted or earmarked donations from independent or quasi-independent foundations that manage companies’ charitable giving (i.e. funds that are available to the foundation come from corporate profits)
  - **Affinity marketing:** A company’s products or services are adapted to include Amnesty International branding and are marketed directly to Amnesty International supporters (e.g. a bank credit card has the Amnesty International logo and a donation is made to the organisation every time money is spent on the card).
  - **Cause-related marketing:** The public association of a for-profit company with a non-profit organisation is intended to promote the company’s products or services and raise money for the non-profit sector. An example is where Amnesty International’s name is used in a company’s promotional campaign and a donation to Amnesty International is made for each sale.
  - **Corporate sponsorship:** A company’s products, discounts or money are offered in return for co-branding at an Amnesty International event or for an Amnesty International product.
  - **Gifts-in-kind:** Companies donate goods, time or resources to achieve an organization’s aim, often without expecting publicity in return.
  - **Trading:** Funds are raised through commercial ventures including gift catalogues and other merchandise.
  - **Fees-for-services:** Funds are received by direct donations but through an organization’s provision of training and/or services which results in the receipt of payment and/or gifts.
  - **Other:** Activities such as journal advertising and royalties that do not clearly fit within other categories.
- A corporate relationship does not include:

- Purchases of goods and service that Amnesty International makes that are of fair market value (including the tendering for goods or services)
- Employees giving directly through their payroll. Companies often match their employees' giving. Company matched gifts are viewed to be an employee benefit, triggered by actions and decisions of the employee, not the matching company.
- Employee giving groups where employees all donate to a pooled fund and then a group of staff or staff representative decides where the gifts will be allocated. This form of fundraising represents minimal risk.
- **“Significant corporate relationship”** means a corporate relationship in which the value of the benefit received in any 12 month period will exceed € 500,000
- AI entities will need to exercise common sense when considering whether to accept a gift from a corporation if a government is a significant shareholder (e.g.: the Norwegian Railway Service)
- **“Trust/Foundation”** means a charity which supports charitable objectives by making donations, rather than being a direct service provider. Most trusts and foundations derive their income from an endowment (a capital sum given to them by an individual, family or company). It provides a tax exempt income, which funds the grant-giving. For Amnesty, most trusts and foundation represent a low risk form of income. However, some trusts and foundations receive their income from sources such as gifts from a company's current profits, or a regular appeal on TV and radio. Trusts provide a variety of different types of funding including:
  - Kick-starting funding to get a project off the ground
  - Revenue to cover running costs, including salaries
  - Capital to pay for building costs or equipment
  - Project funding to pay for a mixture of items within a project budget, sometimes including a contribution towards overheads and management time
  - Core/long-term funding to provide this kind of partnership funding over a number of years
- **“Government”** means grants made by national governments specifically for Amnesty International's Human Rights Education (HRE) work. For clarity, legislatures, judicial entities, and embassies are all part of national governments. In addition, funding from state, local and regional governments should be treated in the same way as that from national governments.
  - AI entities will need to exercise common sense if funds are coming from an independent organization that receives funding from a government body. If the organization is truly independent, it is unlikely that the support will be deemed government funding by Amnesty International.

### **Exceptional Basis of Corporate or Government Funding Relationships**

- Funding relationships involving corporates (and their associated foundations) or government sources will only be pursued in exceptional circumstances where:
  - There is significant benefit to Amnesty International human rights work

- There is a low risk to Amnesty International's reputation
- Any solicited or unsolicited gift, regardless of size, from a corporation, trust/foundation or government source will be screened against Amnesty's Gift Screening Criteria.
- The corporation (and their associated foundations) or government must demonstrate a commitment to upholding human rights principles and internationally recognized business and human rights standards - at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work
- The corporation (and their associated foundations) or government must avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved. The responsibility to respect human rights requires that corporations, trust/foundations or governments:
  - Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur
  - Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their relationships, even if they have not contributed to those impacts.
- The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise's adverse human rights impacts.
- In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:
  - A policy commitment to meet their responsibility to respect human rights;
  - A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;
  - Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.
- If a decision is made to enter into a funding relationship with a corporation (and their associated foundations) or government, but it is recognized that there are low-level and acceptable risks associated with that relationship, the decision-making process should include consideration of measures that can be taken to mitigate or manage those risks and those measures should be explicitly included in the terms of the corporate relationship.
- These guidelines may also apply to "second level" companies (e.g.: companies that may be partners of, shareholders in, clients of, have as clients or be otherwise connected to corporations that may be problematic for Amnesty International.
- For the purpose of deciding whether the level of involvement is at a level high enough to trigger a concern for Amnesty International, the standard generally applied by ethical screens is either:
  - Materiality test - For example: Does the partner own more than a 3% share in the problematic company? This is not the only question that needs to be addressed to assess

the materiality of a corporation's business dealings. An AI entity may need to engage third party research experts to help address the materiality questions.

- Management control test - Does the partner exercise any management control over the problematic company?
- AI entities will be expected to use common sense and proportionality in assessing when to apply Gift Screening Criteria. Entities can use their own additional, more stringent, test if they require.

**See Gift Acceptance Screening process for details of the risk assessment framework**

### **Dependency**

- No AI entity should become dependent on a particular corporate, trust/foundation or government for funding. In this instance over-dependency on a donor is defined as the inability to continue working on a program of work if that single donor decides to stop supporting Amnesty International.
- An AI entity must not obtain a significant portion of its total income from corporate, trust/foundation or government sources. In this instance 'significant proportion' is defined as 25% of the total annual income for the AI entity from the combined corporate, trust/foundation or government sources. If, in exceptional circumstances, an Amnesty entity needs to exceed these limits permission must be sought from the International Treasurer or Secretary General.
- In general, funding from trusts/foundations may not be accepted if governments, intergovernmental organizations, state industries or corporations control funding decisions.
- Many companies manage their charitable activities through independent or quasi-independent foundations: Pepsi-Cola, Levi-Strauss, IBM and Reuters for example. The same guidelines that apply to companies should apply to their foundations.

### **Government Funding General Principles**

- The general principle is that Amnesty International only accepts government support for Human Rights Education work. Contributions from governments for relief may be accepted, but not if targeted for specific individuals or for refugees from a specific country.
- AI entities will need to exercise common sense if funds are to be accepted to cover on-going functions and personnel costs. It is critical that the AI entity can cover the costs of the on-going functions and personnel costs should the donor's support cease.
- Indirect government support, in-kind or low-value contributions (such as tax exemptions, employee subsidies, etc.), which are available equally to all charities, are accepted. Significant in-kind contributions specific only to AI entities must be approved by the IB. AI entities must use common sense when considering whether to accept an in-kind donation – it is unlikely that utilizing pro-bono meeting room facilities would cause a problem for example.
- From time to time AI entities may join with other organizations to undertake certain activities consistent with our Strategic Goals. It may be that Amnesty International's partners in such associations are able to receive government funding, and it seems appropriate for the association

itself to receive such funding for a particular purpose. In general this may be acceptable if the funds are not under the sole control of Amnesty International. In general, if such activity is contemplated by AI entities, approval should be sought from the International Executive Committee.

- If an AI entity decides to make a HRE funding application to a government organization for funds to be used in a different (recipient) country, the AI entity making the application must demonstrate how the political role of the donor government in the recipient country has been taken into consideration.
- The AI entity must demonstrate that the Amnesty International structure in the recipient country has the capacity to implement, monitor and evaluate the project and that, where appropriate, funds for HRE capacity building activities are included in the project application.
- The funding application must indicate how salaries (if appropriate) and administration costs that are required for implementing the project will be met. If these costs are included in the application they must be consistent with the requirements of the donor organization and demonstrate that they will not be used for any Amnesty International costs or activities not associated with the project.

### **Funding HRE Project Development Process**

1. The AI entity develops a brief project outline that identifies:
  - what the project aims to achieve
  - who will benefit from the project
  - the process of consultation that has been undertaken and will be undertaken with partners and / or target groups,
  - an estimate of the total funds required for the project and the proposed donor/s (if known)
  - a Stage 1 screen (see Gift Acceptance Criteria)
2. The AI entity sends the outline to the Global HRE Program at the IS
3. The HRE Team consults all relevant programs at the IS and discusses feedback and queries with the entity making the proposal
4. The AI entity makes the decision whether or not to develop a funding application to present to the IB. The IS provides clear advice, through the Global HRE Program, on the type of recommendation they will make to the IB.
5. The AI entity conducts a Stage 2 screening (see Gift Acceptance Criteria).
6. Assuming the proposed funder passes the Stage 2 screening the entity, with the support of the HRE Team as required, prepares a draft proposal and submits to the Global HRE Program for further discussion prior to finalising the application.
7. The final application document is sent for approval to the IB with recommendations from the Global HRE Program.

## Merchandising and Ethical Procurement

- AI entities will need to procure office supplies that may not conform to Amnesty International's ethical standards (e.g.: cell phones, computers). AI entities should exercise pragmatic caution when procuring these office supplies.
- In instances of purchasing merchandise to sell to supporters, AI entities must maintain the highest possible ethical standards. It is recommended that the Gift Acceptance Screening process be used as a due diligence check to ensure merchandise suppliers conform to Amnesty International's high ethical standards.
- A useful model for making judgments in these matters is outlined below: AI entities should use the Gift Acceptance Screen criteria as the basis to determine if a supplier should be used or not.
- As a basic rule an AI entity should not do business with a supplier that fails:
  - **The Mandate Test:** Where a supplier or its associate, subsidiary or parent is in direct contravention of the human rights work of Amnesty International, the entity will not do business with that company.
  - **The UN Guiding Principles on Human Rights and Business Test:** Where a supplier or its associate, subsidiary or parent is engaged in activities which constitute grave breaches of the standards established by the Guiding Principles.
  - **The Public Perception Test:** Where it is determined that the public perception of an association with a supplier may be detrimental to Amnesty International's reputation, standing and/or effectiveness
- AI entities should give preference to suppliers who have themselves adopted ethical policies, which most closely match our own.

## Solicitation for a Trust, Foundation, Corporate or Government Relationship

- Approaches to multinational foundations should be cleared with the section where the foundation's headquarters is located – or where the foundation has particularly strong connections. If there is no section there, the approach should be through the Senior Director, Global Fundraising & Engagement.
- Approaches to the headquarters of a corporate should be cleared with the section where the corporate's headquarters is located – or where the corporate has particularly strong connections. If there is no section there, the approach should be through the Senior Director, Global Fundraising & Engagement.
- Approaches to companies with a request for funds should never be combined directly as part of a relevant campaign or similar. Contributions from 'target companies' should not be accepted even if they are offered.
- In cases of company "sponsorship" (when a company contributes a resource to Amnesty International in return for public acknowledgement of its support) such a relationship must always include protections for Amnesty International in terms of the use of our name and logo. Any licensing of the Amnesty International name or logo on an international basis should be coordinated by the Senior Director, Global Fundraising & Engagement or the Brand Manager at IS.

- If an AI entity is considering entering into any corporate or government funding relationship, the potential donor concerned must be told that it will be screened in accordance with the *Gift Acceptance Screening* procedure.
- Any solicited or unsolicited gift regardless of size from a corporation or government source will be screened against Amnesty's Gift Screening Criteria. Any other donation over € 10,000 will be screened against Amnesty's Gift Screening Criteria regardless of source.
- Acceptance or rejection of gift must follow the process detailed in section *Accepting and Rejecting Donations*. The AI entity that will be accepting or rejecting the gift is responsible for conducting the initial screening and then liaising with colleagues at IS and other AI entities accordingly.
- An AI entity may not enter into a significant a corporation, trust/foundation or government relationship without the prior approval of the International Treasurer where the value of the benefit in any 12 month period will exceed € 500,000. Each AI entity must report annually to the Senior Director, Global Fundraising & Engagement on any corporate, trust/foundation or government funding relationships to which it has been a party in the preceding 12 months which gifts of a cumulative value greater than € 10,000.
- The Senior Director, Global Fundraising & Engagement will submit to the IB a consolidated report on these relationships as well as on significant corporate, trust/foundation or government funding relationships to which AI Ltd, AI Charities Ltd and the Human Rights Foundation have been a party in that period.
- An AI entity must ensure it is prepared to be fully accountable for the benefit of corporate, trust/foundation or government funding relationship in terms of financial management, program monitoring and evaluation. The AI entity must obtain, and clearly agree, requirements for reporting, monitoring, and financial accountability before finalizing the terms of the relationship.

### **Terminating Corporate or Government Relationships**

- An AI entity must terminate a corporate or government funding relationship if the Secretary General or the entity considers that the relationship violates the principles detailed in *Protecting Amnesty International's Image: Our Proposition and Manifesto* if there is a risk that Amnesty International's brand image, integrity or reputation could be compromised or is the entity is failing to meet the requirements of the human rights principles detailed above.
- Where an AI entity considers that the corporate or government funder is acting contrary to international human rights standards, Amnesty International may first engage in constructive dialogue with that corporation to address the issue. Should that engagement fail, the AI entity will terminate the relationship, and Amnesty International can resort to other avenues including, but not limited to, public action.

A corporate or government funding relationship that continues over a period of time must contain a provision allowing Amnesty to terminate the relationship if the Secretary General or the AI entity considers that the corporate relationship violates the principles detailed in *Protecting the Amnesty Image: Our Proposition and Manifesto* or is failing to meet the human rights principles detailed above and in the Gift Screening Criteria.

# Accepting and Rejecting Donations

## Overall Accountability

- It is important to note that accountability for all decisions, even where decision-making has been delegated to staff or volunteers, rests with the Board trustees of each AI entity. The trustees (and their delegates) must take all decisions relating to the acceptance/refusal of donations in the best interests of Amnesty International globally.
- The trustees (or their delegates) must be able to demonstrate that they have acted in the best interests of Amnesty International, irrespective of any individual or collective personal interest or predilection, in each and every case.
- The trustees (or their delegates) have a duty to consider carefully, on the basis of the evidence available to them, whether accepting or refusing the donation will better serve Amnesty International's interests and to act accordingly.
- In making these judgements, trustees (or their delegates) must not allow individual or collective personal, political commercial interests or personal views on political or ethical issues, which are not directly related to the interests of Amnesty International, affect their judgement.
- Consequently, where trustees decide to delegate their responsibility to staff, they must ensure that clear areas of responsibility are established within agreed management structures. As with general expenditure, where staff have the authority to sign cheques on behalf of Amnesty International without the clearance of the trustees, so this practice can be extended to the acceptance of donations. Larger donations, and those seen as potentially contentious, should be referred to senior staff. Sections should have an agreed system for referring contentious gifts.
- Many organizations approach acceptance or rejection of donation on the basis that acceptance of the gift would be contrary to the organization's ethics and values. Although ethics and values are important in reaching the decision to accept or reject a donation, these cannot be the decisive factors – other factors such as provenance, restriction etc. must be taken into account.

## Acceptance of Donations

- When considering whether to accept or reject a gift, an AI entity must be able to assess if the donation would cause more, or less, detriment than potential benefit to Amnesty International globally.
- Amnesty International's purposes are essentially concerned with the promotion and protection of human rights. A donation, whether restricted or unrestricted, must be consistent with these purposes.
- Accepting or refusing gifts must be consistent with local legislation or regulations that inform an AI entities' fundraising activities
- It is common for organizations to engage a donor by offering them benefits related to the size and frequency of the gift – particularly high value and major donors. AI entities should ensure that the benefits are appropriate for the organization to be giving, and proportionate to the size of the gift. Benefits could include bespoke reports, invitations to events etc.

## Refusal of Donations

- AI entities must refuse a donation if:
  - The gift does not conform to our Global Fundraising Policy and these guidelines
  - It would be unlawful to accept it
  - Accepting the donation would be detrimental to the achievement of the purposes of Amnesty International as detailed in its constitution. This may include:
    - The gift comes with restrictions that may potentially skew Amnesty International's core program focus
    - The donor's reputation or behavior could potentially damage Amnesty International's credibility or human rights work
    - A due diligence screening check indicates that the donation is in conflict with Amnesty International's human rights work
    - The gift is so large that Amnesty International would have a challenge absorbing the funds into its Core Program
    - Existing and future relationships with members, donors and/or volunteers could be damaged over the long-term
- Where an offer of support is itself dependent upon Amnesty International first spending its own money or resources in order to facilitate the execution of the original offer of support, great care should be taken by the trustees who may be placing charitable assets under undue and inappropriate risk.
- Practical considerations may mean that an otherwise acceptable donation is refused. An example of such a case is where support is offered to purchase capital assets (building or land) but Amnesty International, whilst in need of the capital asset, has no resources with which to maintain the running costs associated with it. While the policy applies to all donations, a decision to refuse a donation will be made on a by-exception basis.
- Amnesty entities are expected to put in place processes to ensure refusal of donations is communicated in an appropriate manner

# Gift Acceptance Screening

Donor	Screening Level
<b>Individuals</b> <b>Legacies</b> <b>Major Donors</b>	Gifts of more than EU 10,000 received in any one year from January 2016
<b>Trusts/Foundations</b>	Gifts of more than EU 10,000 received in any one year from January 2016 with a screening refresh every 5 years
<b>Corporates</b> <b>Unions</b> <b>Non-profit Entities</b> <b>Government</b>	Any solicited or unsolicited gift regardless of size from a corporation or government source received in any one year from January 2016 *

\* Amnesty entities will be expected to use common sense and proportionality in assessing when to apply Gift Screening Criteria. This includes joint funding applications with partner organizations.

- Donations that can be screened include Cash, Donations in kind, Shares, Legacies, Pro bono work, Sponsorship and Grants from individuals
- All entities must use, as a minimum, the Gift Screening Criteria contained in these guidelines
- Entities can use specialist third party agencies to assist in the screening process. But for the sake of consistency and transparency, all gifts requiring screening should be evaluated using this consistent global process.
- There are Gift Acceptance Screening Criteria (see below) that are used to assess whether an AI entity should accept or reject a donation. When considering a gift, a period of four years or the life of Amnesty International current strategic plan, whichever is the greater, is the minimum time period for considering the potential benefit or harm attached to a donation.
- The Gift Acceptance Screening Criteria should be used:
  - *Before* a funding application is submitted to a new donor (solicited gifts)
  - Ideally *before* an unsolicited gift is banked
- Clearly, small businesses will not require the same depth of screening as a multinational corporation, but all corporate relationships should be checked with the same care, regardless of the size of the donation/gift etc. With this in mind Gift Screening has been split into two stages:
  - Stage 1: An assessment of fundamental criteria that is based on easily verifiable information that can be completed swiftly. If the gift fails the Stage 1 Assessment, there is no need to progress to the Stage 2 Assessment

- Stage 2: An assessment based on verifiable information that may need time to gather
- A donor could pass each of the ‘formal’ screens but still be rejected for a relationship because of a particular set of circumstances or attitudes existing at the time within a particular stakeholder group. In each case, what is most important is to assess what lies in the best interests of Amnesty International as a whole.

### **Anonymous Gifts**

- AI entities can choose to accept donations where there is no information as to its origin but will need a rigorous third party due diligence process to confirm that Amnesty International is not potentially compromised.
- AI entities must never accept anonymous gifts that come with restrictions on how the money can be spent.
- If donors makes themselves known to an AI entity but wishes their gift to remain anonymous in any published material (this may be the case for some major donors for example), the AI entity should honour these wishes.
- AI entities may be required to report unusually high anonymous donations to relevant regulatory or anti-corruption organizations in their own countries. Amnesty International will aim to ensure it does not accept donations from people with illnesses which may affect their judgment or lead to external control of their money.

## Gift Acceptance Screening Criteria

<b>Stage 1</b> <b>Initial Screen</b>
1. The donor has either contributed to human rights abuses or does not demonstrate a commitment to upholding human rights principles and internationally recognised business and human right standards
2. The donor is strongly linked to a state, company or individual that has either contributed to human rights abuses or does not demonstrate a commitment to upholding human rights principles and internationally recognised business and human right standards.
3. The gift comes with restrictions that are not in alignment with Amnesty International's core program focus and Strategic Goals
4. The donor's reputation or behaviour could potentially damage Amnesty International's credibility, brand integrity or human rights work
5. The gift comes with an onerous level of restrictions or reporting that makes administration of the gift arduous
6. There is reason to believe that our decision to accept the gift might be subsequently challenged in the courts
7. The gift is so large that Amnesty International would have a challenge absorbing the funds into its Core Program
8. Existing and future relationships with members, donors, staff and/or volunteers could be damaged over the long-term

<b>Stage 2</b>
<b>Part 1: Activities That Will Have an Adverse Impact on Human Rights</b>
1. There is evidence of the donor manufacturing or supplying products that have been implicated in human rights violations by military, security or police forces including equipment which may be used in relation to the death penalty or torture
2. There is evidence of the donor having a connection to the production of weapons, including small arms, strategic or non-strategic parts for weapons systems, or whole weapons systems; that supply strategic services for military, security, or police forces; or that sell strategic parts for weapons systems or strategic services to military, security or police force purchasers
3. The donor does not actively prevent and redress any substantial damage to the environment, drinking water, means of food production and/or the exposure of the population to harmful substances, where these are caused or are likely to be caused by their operations

<b>Stage 2</b>
<b>Part 2: Activities That May Have an Adverse Impact on Amnesty International's Reputation</b>
1. There is evidence of the donor being involved in the manufacturing, distributing or selling pornography
2. There is evidence of the donor being involved in the genetic modification of animals, plants or ingredients
3. There is evidence of the donor being involved in the provision of animals for non-food purposes (including fur, pest control, culling, animal derived products, use for sports and leisure)
4. There is evidence of the donor being involved in animal testing for either pharmaceutical or non-medical products
5. There is evidence of the donor manufacturing, distributing or selling alcohol and/or tobacco
6. There is evidence of the donor being involved in the gambling industry (this excludes lotteries where the profits are directed to good causes)
7. There is evidence of the donor being involved in the provision of high interest loans to vulnerable people
8. There is evidence of the donor being involved in the provision of animals for food (including breeding and rearing, abattoirs, processing and retailing)

9. There is evidence of the donor being involved in nuclear industry

<p><b>Stage 2</b></p> <p><b>Part 3: Donor Policies and Behaviours</b></p> <p><b>Criteria 4-7 are applicable just for corporates, trusts/foundations and government donors</b></p>
<p>1. There is evidence that the donor has, or benefits from, significant operations or activities in countries with a record of known human rights abuses (refer to AI's State of Human Rights Report)</p>
<p>2. There is evidence that the donation might be perceived as furthering an individual or organization's aims and Amnesty International may be open to accusations of 'white washing'</p>
<p>3. The donor does not provide transparent information that is sufficient to evaluate the adequacy of their response to human rights abuses</p>
<p>4. The donor does not have a publicly available policy detailing their commitment to respect human rights</p>
<p>5. The donor has not a demonstrated commitment to labour rights principles in both policies and practice (i.e.: demonstrates respect for the right to a healthy workplace by striving to minimize the causes of health hazards at work, ensure hygienic working conditions and are committed to the prevention of occupational accidents)</p>
<p>6. The donor has not shown evidence of commitment to the principle of non-discrimination (i.e.: demonstrate a commitment to the prevention of all sexual exploitation and harassment across their business activities, including the adoption and implementation of corporate policies and codes of conduct to protect women and children from sexual exploitation or harassment).</p>
<p>7. The donor does not appear to have effective remedies to adverse human rights impacts they cause or to which they contribute</p>

**Gathering Evidence**

- When using the Gift Screening Criteria it is recommended to stick to verifiable facts and reliable information presented in a clear and succinct format to facilitate an informed decision.
- The amount of evidence that is assessed will be proportionate to the size of the proposed donation.
- The Business and Human Rights Resource Centre is willing to be contacted for referrals in this regard. IS staff and the AI entity's own Business and Economic Relations teams can also be helpful points of referral.
- A search of AI reports can be done via BERN (Business and Economic Relations Network, subscribe via the IS Economic Relations Team) for relevant information regarding the corporation and/or market/s in which the corporation operates.

- Amnesty International reports should also be searched for references to the specific corporation, or the market/countries in which it operates. Any mention of the corporation within AI reports should be clearly documented in the results of the decision making process
- If available it is advisable to use a screening service from an ethical research company using the criteria outlined in the Gift Screen Criteria.
- AI entities should also check with the AI entity in the corporation's headquarters country for advice about the reputation and practices of the corporation.
- Clearly document the results of the screening process against each of the criteria for assessment that have been identified. Document the proposed decision.
- Where an AI entity seeks the approval of the Secretary General for a significant corporate relationship (a corporate relationship in which the value of the benefit received in any 12 month period will exceed € 500,000), the Global Fundraising and Engagement Department of the International Secretariat will conduct a central risk assessment which builds on the corporate screen and risk assessment.
- The AI entity should collaborate with the IS to ensure the screen is generated against the criteria for assessment and that the results are clearly documented.
- AI entities should be aware that gathering evidence will take time and may impact on the ability to make a swift decision regarding a specific gift.

### **Potential Evidence Sources**

When assessing a gift using the Gift Screening Criteria AI entities must gather evidence and be prepared to reference the source. The following evidence sources should be considered:

- Company (and subsidiary companies) annual reports
- Company business relations
- Corporate shareholdings. The volume of shares held in companies of concern to Amnesty International
- The company's web site and other promotional materials
- Any evidence based on precedents in Amnesty International secretariat and/or AI entities which might reasonably be concluded from the experience of charities with similar purposes
- Any available survey or research material on donor motivations and member views
- Any precedents found in similar not-for-profit organisations
- Any evidence provided by third-party specialist suppliers
- News and media coverage
- See Appendix 2 Online sources

## Gift Screening Process

- AI IS will maintain:
  - A Screening Database of all screens that Sections have produced
  - A list of funding sources that may prove to be high risk
  - It is strongly recommended that before commencing a screening process AI entities check the database to ensure their potential funding sources has not already been screened.
- AI entity completes a Stage 1 screen gathering fundamental evidence criteria that is based on *easily* verifiable information that can be completed swiftly.
- **If the gift fails the Stage 1 Assessment, there is no need to progress to the Stage 2 Assessment**
- If a Stage 2 screen is required evidence needs to be gathered (possibly using the services of a third party provider)
- If the Stage 2 Risk Assessment is favorable for accepting the gift, complete a Risk Assessment (using the template in Appendix 3)
- To ensure impartiality is maintained, if a gift from a trust/foundation, corporate or government passes a Stage 2 screening process and is over € 100,000, the AI entity must have the resulting gift screen and risk assessment peer reviewed by:
  - at least one other section and
  - a representative from the IS Corporate Relationships Advisory Group (CRAG)
- AI entities may wish to establish an internal panel to impartially review Stage 2 screens for gifts below € 50,000
- In the event of a difference of opinion on whether the gift should be accepted, the final decision will rest with the Senior Director, Global Fundraising & Engagement
- Once the screening process has been completed the screen should be submitted to the IS-managed Screening Database

## Scoring the Gift Acceptance Criteria

- To support the decision-making process and introduce global consistency, the Gift Screening Criteria need to be scored on two dimensions (see Appendix 3):

### Evidence Score

1 = Minimal or no material evidence that the gift is affected by this criteria

2 = Moderate evidence that the gift is affected by this criteria

3 = Strong evidence that the gift is affected by this criteria

### Impact on Amnesty International

1 = Minimal or no negative impact on Amnesty International's reputation or core program

2 = Moderate negative impact on Amnesty International's reputation or core program

3 = Strong negative impact on Amnesty International's reputation or core program

A Criteria Score is calculated as follows: *Evidence Score x Impact Score = Criteria Score*. Depending on the resulting overall scores the following actions should take place:

Stage	Overall Score Range	Course of Action (See flow chart)
Stage 1	At least one criteria scores six or more	Do not proceed with accepting the gift, contact the donor and explain why the gift is to be rejected
	No criteria scores more than six	Proceed to Stage 2 screening
Stage 2	More than four criteria score six or more	Approach gift acceptance with extreme caution Review any criteria scoring 6. If scores are reasonable it would be recommended that the gift is rejected.
	Up to four criteria score six or more	Approach gift acceptance with caution Review any criteria scoring six. If scores are reasonable it would be recommended that the gift is rejected.
	No criteria scores more than four	It is probably reasonably safe to accept the gift. Review any criteria scoring four.

## Gift Acceptance Decision Making Responsibilities

- If a decision is made to approve a corporate or government relationship but it is recognised that there are risks associated with that relationship, the decision-making process should include consideration of measures that can be taken to mitigate or manage those risks.

<b>Role</b>	<b>Approval</b>	<b>Responsibilities</b>
<b>Section Director</b>	Approval of gifts up to €50,000	<ul style="list-style-type: none"> <li>• Ensure adherence to fundraising policies and guidelines</li> <li>• All decisions to proceed with corporate relationships</li> <li>• Recommend significant corporate relationships to the International Secretariat's Corporate Relationships Advisory Group (CRAG)</li> <li>• Oversee regular reviews of all the section's corporate relationships</li> </ul>
<b>Section Fundraising Director (or equivalent)</b>	Recommendation of gifts up to €50,000	<ul style="list-style-type: none"> <li>• If appropriate, ensure corporate relationships are part of the section's wider fundraising strategy</li> <li>• Ensure corporate screens are completed and screen briefings are ready for consultation and final decision;</li> <li>• Set up and implement systems to ensure financial and other management and monitoring</li> </ul>
<b>IS Corporate Relationships Advisory Group (CRAG)</b>	Recommends gifts over €50,000	<ul style="list-style-type: none"> <li>• Assist with peer reviewing gift screens</li> <li>• Make recommendations to the Secretary General on whether or not to proceed with a proposed corporate relationship and what risk mitigation actions might need to be taken</li> <li>• Where the significant corporate relationship is worth more than € 500,000, make a recommendation to the International Treasurer on behalf of the Secretary General</li> </ul>
<b>Secretary General</b>	Approval of gifts €50,000-€500,000	<ul style="list-style-type: none"> <li>• Make final decision on whether Amnesty International will enter into significant corporate relationships worth less than €500,000</li> <li>• Make a recommendation to the International Treasurer for significant corporate relationships worth more than €500,000</li> </ul>

<b>International Treasurer</b>	Approval of gifts over €500,000	<ul style="list-style-type: none"> <li>• Make final decision for all significant corporate relationships worth more than €500,000</li> </ul>
--------------------------------	---------------------------------	--

- If it comes to the attention of the AI entity that a donation less than € 10,000 is being made or has been received where there is a known risk of harm or detriment, the above procedures must be invoked.
- In some cases a decision must be made quickly because of the potential reputational damages that might be caused if there is seen to be a delay in making a decision, or because the offer of the donation is time-limited. If a decision is required before the next scheduled Board meeting, the relevant Chair and two other Board members as identified by that Chair are delegated with authority to take a decision.

### **Communicating a Refusal**

- The Director of Fundraising (or equivalent post holder) of an AI entity should be responsible for communicating the decision to refuse a gift. Though potentially a difficult situation in the short term, transparency about standard procedures and the need to protect the organisation are paramount.
- In circumstances where procedures have been followed, but a decision might be considered controversial, it would be wise to ensure that a media strategy is in place. Consider which staff members should be briefed and ready to deal with any press interest, and consider media training for senior members of staff. It may be that you wish to make all staff aware of any organisational position on controversial decisions, but it is important that all queries should be directed to the same point - to a press officer for example – to ensure a consistent and coordinated response.
- There should also be awareness as to how queries or questions may come in, whether they come in privately, or through public channels, such as the press, websites, social media and so on, as this may impact on the way queries are handled.
- Whenever a decision is taken to refuse a donation, it is for Amnesty International to decide how much detail it gives to the donor or other third parties about the reasons for the refusal. Internally it is important to be able to demonstrate that a clearly defined process has been followed and that a decision has been made on this basis.