



Global Fundraising Guidelines

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Introduction

Purpose

This document details the Fundraising Guidelines that support the Global Fundraising Policy and inform how the global Amnesty International (AI) 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.

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

The Global Fundraising Policy and supporting Guidelines detailed in this document take precedence over existing documents related to AI's fundraising policy.

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

How We Speak	<ul style="list-style-type: none"> • Open • Innovative • Intelligent • Committed
Our Manifesto	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
Our Values	Amnesty International forms a global community of human rights defenders with the principles of international solidarity, effective action for the individual victim, global coverage, the universality and indivisibility of human rights, impartiality and independence, and democracy and mutual respect.
Our Mission	Undertake research and action focused on preventing grave abuses of the rights to physical & mental integrity, freedom of conscience & expression & freedom from discrimination
Our Vision	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 and AI entity brand guidelines for details about how AI entities should present themselves consistently.

- All fundraising decisions must:
 - Reflect and uphold the values that support AI's image.
 - Comply with applicable legal requirements in all relevant countries 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 AI's interest.
 - Take account of the potential reaction of stakeholders and assess the risks to AI.
 - Commit AI 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 Strategic Goals and with the plan and budget of the relevant AI entity.
- AI should consider other NGOs as potential stakeholders. While AI 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 AI image.

Use of Amnesty International's Name and Logo

Legal Status of the Amnesty International Name and Logo

- The AI 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 AI entities to 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 AI 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.
- 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. AI entities should have an agreed system for granting permission to use the AI name or logo which should also comply with local regulations and legislation.
- AI entities should carefully consider any request to include a third-party name or logo in an AI publication for promotional purposes.

Responsible Use of Third Party Trademarks or Other Intellectual Property

AI entities must use AI's trademarks in a responsible manner and in accordance with the global identity guidelines. AI entities 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.

Trademark Infringements

Trademarks may be infringed when their use by others is likely to cause confusion, mistaken identity or deception among the public. AI 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 trademark or registered symbol without the express authorization of the owner of the trademarks or symbols. Unauthorized use of trademarks and logos to further campaign objectives is not permitted. The responsibility for acting to protect AI's own marks and symbols and for not infringing those of another is carried jointly by all AI entities.

If an AI entity intends to produce materials that in any way raise questions in relation to trademark, 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 AI entities work together to ensure a coherent approach.
- In general,
 - In countries where AI has an entity, donations to AI from individuals or other entities located within the country should go to that AI entity.
 - In countries where AI does not have a presence, donations should go to the international budget.
 - When an AI entity raises funds that are going directly to an international project, the funds will, in most cases, be transferred via the AI entity raising the funds to IS. Sometimes, however, it may be expedient for grants (e.g.: from Comic Relief or DFID) to be sent direct to the recipient AI entity. In these cases, IS Finance needs to approve the direct transfer of funds between AI entities.
- Approaches to donors who fund projects internationally are to be cleared with the AI entity where the source is located prior to the application process commences (e.g., Ford Foundation - AIUSA; Branson Foundation - AIUK). This is to ensure coordination where the AI entity is already involved with the foundation, and to ensure that the foundation does not compromise AI'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 and the AI entity 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 entity.
- Approaches to the headquarters of a corporate should be cleared with the AI entity where the corporate's headquarters is located – or where the corporate has particularly strong connections. If there is no entity there, the approach should be through the Senior Director, Global Fundraising & Engagement.
- The Senior Director, Global Fundraising & Engagement (or the Global Director Trusts and Foundations) and the AI entity 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, an AI entity in a neighbouring country) may be affected by individual entity fundraising decisions such as affiliation with a particular funder. Whilst consultation is mandatory, an AI entity may choose not to participate in multinational efforts.
- No AI entity can impose its standards on other AI entities so long as these international guidelines are followed. The Secretary General 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 support 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 organizations 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 (or a local adaptation) is intended for publication on all AI entity websites.

Accountability to Donors

- We will inform donors, members and the general public about how we are utilizing the funds provided to us, and the impact that this is having or has had. This includes funds used domestically and internationally by AI.
- 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 organization.
- AI entities will be transparent in their reporting on their financial performance in full compliance with all applicable laws and regulations.
- AI will benchmark fundraising performance against other similar organizations to ensure we are raising funds in an efficient and effective manner.
- AI is a founding member of [Accountable Now](#) (formerly known as the INGO Accountability Charter), a cross-sectoral platform of 25 international civil society organizations. Together, we strive to be transparent, responsive to stakeholders and focused on delivering impact.
- AI has signed ten globally agreed upon [Accountability Commitments](#) and seek to meet best-practice standards on public accountability and transparency, including good governance, ethical fundraising, responsible advocacy and multi-stakeholder participation.

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 must publish 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 must 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 is collected all proposed uses and origins of 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 consent must be obtained. Where an entity obtains data lists from other organizations, 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 communications preferences 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 compliant permission 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 organizations (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 organizations, however, it is recognized that several AI entities 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

AI entities will be expected to use **common sense and proportionality** in assessing when to apply Gift Screening Criteria.

The screening levels below help reduce the risk of adverse publicity should an AI entity accept a gift from sources not in alignment with AI's vision and mission.

If the screening levels are not appropriate in certain markets, the AI entity will need to demonstrate what screening levels they are using and how they are being applied. The Director for the AI entity will need to approve the local screening levels.

Donor	Acceptance	Screening Level
Individuals Legacies Major Donors	Gifts from individual members of the public are encouraged as much as possible. AI entities should aim to generate the majority of their income from these sources	Gifts of more than €10,000 received in any one year
Trusts/Foundations	If the majority of an AI entity's income comes from these sources, approval must be sought from the Regional Director	Gifts of more than € 10,000 received in any one year from January 2016 with a screening refresh every 5 years
Corporates Unions Non-profit Entities Government		Any solicited or unsolicited gift regardless of size from a corporation or government source received in any one year

Types of Gifts

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)***

*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:

- There are no restrictions on the gift (shares, tangible property etc.) that would prevent AI 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 AI.
- The item's financial value, its potential use by AI, and any associated risks or costs to AI,
- If the item will not be used or kept, whether the item could be sold quickly and converted into cash

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

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

Restricted Funds

Definitions

- The feature that separates restricted ('earmarked') funding from unrestricted funding is that a third party (usually the donor) determines which activities the gift will be spent on. 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 defined activities. In general, restricted funds tend to be generated from government sources, trusts and foundations, corporations and major donors.
- All restricted funds must be accepted in relation to activities contained in AI's existing Strategic Plan, Core Programme or with prior approval by the AI entity's Director, Regional Director or Secretary General as required.

The Benefit of Accepting Restricted Funds

- Restricted funds:
 - Enable AI to rapidly and significantly grow programme expenditure with comparatively lower levels of investment.
 - Can help improve levels of accountability and reporting as restricted income grants usually come with strict reporting criteria.
 - Can often be allocated to campaign issues that may be of less interest to other donors.

The Risk in Accepting Restricted Funds

- There is recognition that restrictions on earmarked fundraising could reduce AI's ability to attract funds from a number of sources. It is believed that acceptance of restricted funds exposes AI to two key risks:
 - AI could lose its independence and related to this, its image. This should be avoided in all means. Under all circumstances AI should be able to account for the acceptance of restricted funds and to demonstrate independent research, actions and campaigns.
 - Distortion of programme priorities. Large restricted contributions could make AI's work on other issues less than it originally intended.

Over-Dependency

- No AI entity should become over-dependent on a particular source of restricted income (specifically a corporate, trust/foundation or government) for funding. In this instance over-dependency is defined as the inability to continue working on its core human rights agenda if that single donor decides to stop supporting AI.

- An AI entity should not obtain a *significant portion* of its total income from corporate, trust/foundation or government sources. In this instance *significant proportion* is defined as: ‘the majority of the total annual income for the AI entity from the combined corporate, trust/foundation or government sources’. It is recognized that some AI entities may be reliant on support from corporate, trust/foundation or government sources because individual giving sources are underdeveloped in their county. If, in exceptional circumstances this is the case, an AI entity must obtain permission from the Regional Director to generate a significant proportion of its income from corporate, trust/foundation or government sources.
- In some cases, governments, intergovernmental organizations, state industries or corporations control funding decisions of trusts/foundations. The guidelines that apply to governments and corporations should apply to these trusts/foundations.

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 AI goes into a general pool of funds. This allows AI to work quickly, wherever the need is greatest, or where there is an immediate need for funding.
- AI does not usually restrict gifts arising from regular donations or lower value one-off donations, although occasional 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, AI will accommodate the request in line with these guidelines.
- 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.

Donations from Trusts and Foundations

Definitions

- **“Trust/Foundation”** means a charity which supports charitable objectives by making donations to other organizations. 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. Trusts and foundations 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.
- **“Corporate grants”**: For AI, 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. 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). The same guidelines below that apply to corporates should apply to their foundations.

Trust and Foundation Funding Relationships

- Approaches to multinational foundations should be cleared with the AI entity where the foundation's headquarters is located – or where the foundation has particularly strong connections. If there is no AI entity there, the approach should be through the Senior Director, Global Fundraising & Engagement.
- Trusts and Foundations providing grants of more than EUR 10,000 received in any one year from January 2016 should be screened, with a screening refresh every 5 years. AI entities will be expected to use common sense and proportionality in assessing when to apply Gift Screening Criteria.
- An AI entity must ensure it is prepared to be fully accountable for the benefit of a corporate, trust/foundation or government funding relationship in terms of financial management and programme 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.

Donations from Corporates

Definitions

- “**Corporation**” means any body (not 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 AI 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 consider any generally accepted discount operating in the relevant market.
- There are several types of corporate relationship which include:
 - **Corporate donations:** These are generally restricted donations given as part of a company’s contribution to good causes. Sometimes, the employees are asked to vote on which charity the donation should be sent through the selection of a “charity of the year”. If a corporation decides to donate its services, time or products in lieu of payment, this should be referred to as a gift-in-kind rather than a corporate donation (see below).

Affinity marketing: A company’s products or services are adapted to include AI’s branding and are marketed directly to AI’s supporters (e.g. a bank credit card has the AI logo and a donation is made to the organization every time money is spent on the card).

Cause-related marketing: The public association of a for-profit company with a non-profit organization is intended to promote the company’s products or services and raise money for the non-profit sector. An example is where AI’s name is used in a company’s promotional campaign and a donation to AI is made for each sale.

Corporate sponsorship: A company’s products, discounts or money are offered in return for co-branding at an AI event or for an AI product.

Gifts-in-kind: Companies donate products, time, services or resources to achieve an AI entity’s aim, often without expecting publicity in return. AI entities should consider the market value for the products or services being provided. Any solicited or unsolicited gift regardless of size from a corporation or government source received in any one year.

Trading: Funds are raised through commercial ventures including gift catalogues and other merchandise.

Other: Activities such as advertising and royalties that do not clearly fit within other categories.

- A corporate relationship does not include:
 - Purchases of goods and service that AI makes that are of fair market value (including the tendering for goods or services).
 - Employees giving directly through their payroll or similar. 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.
- 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).

Corporate Funding Relationships

Note: In the following guidelines the term 'corporation' refers to corporates or their subsidiaries or associated foundations.

- Any solicited or unsolicited gift regardless of size from a corporation should be screened to ensure the risk to AI's reputation is minimized.
- Funding relationships involving corporates will only be pursued where:
 - There is significant benefit to AI's human rights work.
 - There is a low risk to AI's reputation.
- Approaches to the headquarters of a corporate should be cleared with the AI entity where the corporate's headquarters is located – or where the corporate has particularly strong connections. If there is no AI entity 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 AI in return for public acknowledgement of its support) such a relationship must always include protections for AI in terms of the use of our name and logo. Any licensing of the AI name or logo on an international basis should be coordinated by the Senior Director, Global Fundraising & Engagement or the Brand Manager at IS.
- The corporation 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 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, 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, a corporation 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, 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 AI. AI entities are expected to use common sense and proportionality in assessing these types of companies.
- In deciding whether the level of involvement is at a level high enough to trigger a concern for AI, 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 are expected to use common sense and proportionality in assessing when to apply Gift Screening Criteria. AI entities can use their own additional, more stringent test if required.

Merchandising and Ethical Procurement

- When purchasing merchandise to sell or give 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 AI'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 AI,
 - **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 AI'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.

Donations from Governments

Definition

- “**Government**” means grants made by national governments via ministerial departments (eg:DFID), the intergovernmental organizations such as the EU and the UN specifically for AI’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.

Government Funding General Principles

- As funding from government sources can impact many parts of the movement, AI needs to ensure there is a robust process in place to manage relationships, not only with government donors but also internal stakeholders.
- These principles and the process aim to:
 - Ensure impartiality is maintained in decision-making processes related to government funding.
 - Prevent undue interference of government donors in project development and delivery.
- AI accepts funding from governments only for projects to implement human rights education (See *Definition of Human Rights Education and Training* in the section *Government Funding Process* below).
- 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 to all charities, are accepted. Significant in-kind contributions must be approved by the Senior Director for Global Fundraising and Engagement or the Director of Campaigns & Communications. AI entities will be expected to use common sense when identifying what constitutes a significant in-kind contribution.
- From time to time AI entities may join with other organizations to undertake certain activities consistent with our Strategic Goals. It may be that AI’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 AI.
 - The funds relate to the delivery of HRE programmes of work.In general, if such activity is contemplated by AI entities, approval should be sought.
- If an AI entity decides to make an HRE funding application to a government 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 AI structure in the recipient country agrees and has the capacity to implement, monitor and evaluate the project.
- The government funding application must indicate how salaries (if appropriate) and administration costs that are required for implementing the HRE project will be met. If these costs are included in the application, they must be consistent with the requirements of the government donor and demonstrate that they will not be used for any AI costs or activities not associated with the specific HRE project.

Government Funding Process

Definition of Human Rights Education and Training

The following definition is based on the UN Declaration for Human Rights Education and Training:

Human Rights Education can be defined as any learning, education, training or information efforts aimed at building a universal culture of human rights.

Human Rights Education encompasses:

- a. Knowledge - learning about human rights and human rights mechanisms.
- b. Values, attitudes and behaviour - developing values and reinforcing attitudes and behaviour which uphold human rights.
- c. Skills to take-action - acquiring skills to apply human rights in a practical way in daily life and taking action to defend and promote human rights.

	Amnesty Entity	Human Rights Education Programme	Global Fundraising and Engagement Team
Stage 1	As soon as an AI entity decides to develop an HRE project involving government funding (but before it makes any submission for government funding) it must email governmentfunding@amnesty.org with a concept note which will notify the HRE and GFE teams	At this stage no work is conducted on developing the HRE project concept	<p>The AI entity checks with GFE to see if a screening of the potential donor has been conducted in the past (this may be a government, but could equally be a trust, foundation or other type of donor).</p> <p>If so, the AI entity must review the findings of the existing screening before deciding to proceed.</p> <p>If not, the AI entity conducts a Stage 1 Gift Screening with support provided by the GFE Team</p> <p>The Stage 1 Gift Screening is peer reviewed by the GFE Team. If the screening result is negative, the AI entity will not proceed with the proposal.</p>
Stage 2	Co-creation of the Project / Funding Proposal		

	Amnesty Entity	Human Rights Education Programme	Global Fundraising and Engagement Team
	The AI entity starts developing the HRE Project / Funding Proposal in collaboration with the Global HRE Programme and the GFE Team	<p>HRE screening</p> <p>The draft Proposal and the HRE screening checklist is submitted by the AI entity to the HRE Regional Coordinator for IS consultation.</p> <p>The HRE Regional Coordinator consults with relevant regional and global colleagues (including the Regional Director) on the proposal and the HRE screening (with a specific focus on the HRE project elements)</p>	<p>Donor screening</p> <p>The AI entity conducts a Stage 2 screening following a positive Stage 1 screening.</p> <p>The Stage 2 Gift Screening is peer reviewed by the IS GFE Team</p> <p>The IS GFE Team reviews the draft Proposal (with a specific focus on the fundraising elements)</p>
Review Meeting	<p>Representatives from the AI entity(s), Global and Regional HRE and GFE teams meet to share feedback to hone the proposal.</p> <p>During this meeting, a recommendation is made on whether to progress with a funding application based on the results of the Stage 2 Screening and the results of the consultation with regional and global stakeholders. If the Stage 2 Screening is negative, the proposal will not proceed.</p> <p>If the recommendation is positive, the proposal can now be submitted to the donor if time is an issue. However, please note, that a legal agreement with the donor can only be signed AFTER receiving the approval from the International Secretariat.</p>		
Approval	<p>AI entity Director</p> <p>Approval of grants up to €400,000 for the grant period</p> <p>Senior Director, Global Fundraising & Engagement</p> <p>Approval of grants over €400,000 for the grant period</p>	The Senior Director Campaigns and Communications approves the final HRE screening, ensuring the AI IS SLT is briefed appropriately.	The Senior Global Fundraising Director approves the final donor screening decision, ensuring the AI IS SLT is briefed appropriately.

- Each AI entity must report twice a year to the Senior Director, Global Fundraising & Engagement on any government, corporate or trust/foundation funding relationships to which it has been a party in the preceding 12 months which has generated gifts of a cumulative value greater than €10,000.
- Twice a year, the Senior Director, Global Fundraising & Engagement will submit to the International Board (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, programme 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 any donor relationship if the Secretary General or the AI 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 AI's brand image, integrity or reputation could be compromised or if 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, AI 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 AI 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 AI 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.

Gift Acceptance Screening

Amnesty entities will be expected to use **common sense and proportionality** in assessing when to apply the Gift Screening Criteria.

The screening levels below help reduce the risk of adverse publicity should an AI entity accept a gift from sources not in alignment with AI's vision and mission.

If the screening levels are not appropriate in certain markets, the AI entity will need to demonstrate what screening levels they are using and how they are being applied. The Country Director for the AI entity will need to approve the local screening levels.

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

* 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.
- AI 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. 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 AI's 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.
- 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, it is vital to assess what lies in the best interests of AI as a whole.

Anonymous Gifts

- AI entities can choose to accept donations where there is no information as to its origin. A rigorous third-party due diligence process can confirm that the donation is not linked to money laundering or illegal / terrorist activity, and AI is not potentially compromised from that perspective. The decision to accept or refuse the contribution will need to also be informed by carrying out as detailed a screening of the donor as is possible and the decision will sit with the AI entity.
- If a donor 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. AI 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 Screening Process

Use the Excel Gift Screening Template and follow these steps

- Step 1: Complete the tab *Do I Need to Screen This Gift*.

Where would the gift be coming from?

Select	
Select	Expected to use common sense and proportionality in Gift Screening Criteria.
Individual	
Legacy	
Major Donor	To reduce the risk of adverse publicity should an entity is not in alignment with Amnesty's vision and mission.
Trust/Foundation	
Corporate	Not appropriate in certain markets, entity will need to determine the levels they are using and how they are being used.
Union	The local factor for the entity will need to approve the local screening process.
Non-profit Entity	
Government	

Click on the arrow and select the applicable gift channel

Depending on what channel you select an instruction will appear here. Follow this instruction.

- Step 2: Complete the *Details* tab if you do need to conduct a screening.

Details

Instructions

Complete the yellow cells. You can click on each cell for instructions.

Entity Details

Entity Leading the Screen	
Peer Reviewers	
Entities to be kept informed	

Clicking each yellow cell reveals a completion instruction.

When conducting a screening process identify peers in other entities or at IS to review your assessment and validate the findings.

Donor Name

Type	Select
Proposed Nature of Relationship	Select
Financial Value of Proposed Relationship	
Gift Restriction Details	Select
Linkage with Amnesty International's Strategic Plan	
Donor/Company/Institution Overview	
Does a screen already exist for this donor?	Check the IS Database of Screens

Some cells have a drop down box for you to select an appropriate response.

- Step 3: Complete *Stage 1 - Initial Screen to Discover Any Easily Identifiable Causes for Concern*.

Initial Screen to Discover Any Easily Identifiable Causes for Concern

Instructions
 Conduct a web-based search (Search name of donor + amnesty, name of donor + human rights, name of donor + criticism)
 Complete the yellow cells. You can click on each cell for instructions.

	1	2
Criteria	The donor (or donor organisation) has been linked to human rights abuse	The donor (or donor organisation) has values and/or goals that are incompatible with Amnesty International's mission
Evidence Score	2	1
Potential Impact on Amnesty's Reputation	2	1
Evaluation Score	4	1
Flag		
Comments and Supporting Evidence		
Recommendation	On the basis of your scoring of this criteria it is suggested that you could proceed with caution to Stage 2 of the Screening Process	On the basis of your scoring of this criteria it is suggested that you could proceed to Stage 2 of the Screening Process

To complete the initial screen conduct some web-based searches

Clicking each yellow cell reveals a completion instruction. In the example the scores have been completed as an illustration.

Completing the four yellow cells above will automatically generate a score and a recommendation

Insert some evidence that has informed your scores. This can be in the form of web links etc.

Based on the recommendations arising from the Initial Stage 1 Screening, the Amnesty entity needs to evaluate whether to proceed to the next screening stage or not. Amnesty entities will be expected to use common sense and proportionality.

- Step 4: Complete *Stage 2.1 - Activities That Will Have an Adverse Impact on Human Rights* if advised to do so.

Complete Stage 2.1 if instructed to do so after completing Stage 1. Clicking each yellow cell reveals a completion instruction. In the example below the scores have been completed as an illustration.

Stage 2.1
Activities That Will Have an Adverse Impact on Human Rights

Instructions
 Complete the yellow cells. You can click on each cell for instructions.

	1	2	3	4	5	6
Criteria	There is evidence of the donor (or donor organisation) manufacturing or supplying products or services that have been implicated in human rights violations by military, security or police forces. This includes equipment which may be used in relation to the death penalty or torture, small arms, products or services for weapons systems, as well as services for military, security, or police forces, such as provision of surveillance technology.	The donor (or donor organisation) does not appear to have effective remedies to adverse human rights impacts they cause or to which they contribute, e.g. The donor has not actively prevented or provided redress for any substantial damage to the environment, drinking water, means of food production and/or the exposure of the population to harmful substances, where these were caused or are likely to have been caused by their operations.	The donor (or donor organisation) is linked to evidence of labour exploitation or abuse (e.g. hazardous work environments, forced labour, child labour, migrant labour).	The donor (or donor organisation) is linked to evidence of discrimination (e.g. sexual exploitation and harassment, racial discrimination).	The donor (or donor organisation) is strongly linked to a state, political party, company or other organisation 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.	The donor (or donor organisation) is benefits from operations in countries with a record of being among the worst known human rights abusers (refer to AI's State of Human Rights Report), this may include socially beneficial activities that are intended to provide PR or cover for abuses, or relieve the state of its responsibilities.
Evidence Score	2	1	1	2	2	1
Potential Impact on Amnesty's Reputation	2	1	1	2	3	1
Evaluation Score	4	1	1	4	6	1
Flag						
Recommendation	On the basis of your scoring it appears that acceptance of a gift from this donor (or donor organisation) would present a moderate risk of damage to Amnesty's reputation	On the basis of your scoring it appears that acceptance of a gift from this donor (or donor organisation) would present a low risk of damage to Amnesty's reputation	On the basis of your scoring it appears that acceptance of a gift from this donor (or donor organisation) would present a low risk of damage to Amnesty's reputation	On the basis of your scoring it appears that acceptance of a gift from this donor (or donor organisation) would present a moderate risk of damage to Amnesty's reputation	On the basis of your scoring it appears that acceptance of a gift from this donor (or donor organisation) would present a significant risk of damage to Amnesty's reputation	On the basis of your scoring it appears that acceptance of a gift from this donor (or donor organisation) would present a low risk of damage to Amnesty's reputation
Comments and Supporting Evidence						

Completing the yellow cells above will automatically generate a score and a 'next steps' recommendation







Repeat this process for Stage 2.2

- Step 5: Complete *Stage 2.2 - Activities That May Have an Adverse Impact on Amnesty International's Reputation*.

- Step 6: Review the *Summary Scorecard* and pass the entire screening results to your peers who need to review the results.

Stage 2 Summary Scorecard

Summary		Average	
Stage 2.1: Activities That Will Have an Adverse Impact on Human Rights		3	It appears that the donor (or donor organisation) has passed this screening stage. Before deciding to accept a donation from this donor, ensure that a peer review has been conducted to validate the scores.
Stage 2.2: Activities That May Have an Adverse Impact on Amnesty International's Reputation		3	It appears that the donor (or donor organisation) has passed this screening stage. Before deciding to accept a donation from this donor, ensure that a peer review has been conducted to validate the scores.

Stage 2.1			
1	Links to the supply of products or services that have been implicated in human rights violations		4
2	No effective remedies to adverse human rights impacts they cause or to which they contribute		1
3	Links to labour exploitation		1
4	Links to discrimination		4
5	Links to an entity that has contributed to human rights abuses		6
6	Benefits from operations in countries with a record of being among the worst known human rights abusers		1

Stage 2.1			
1	Evidence of manufacturing, distributing, selling or benefitting from pornography.		1
2	Evidence of involvement in genetic modification, provision of animals for non-food purposes, animal testing or factory farming		4
3	Evidence of involvement in extractives industries		2
4	Evidence of involvement in palm oil production		3
5	Criticised in an Amnesty International report		4
6	Evidence of involvement in the gambling industry		1
7	Evidence of involvement of financial misconduct		1
8	Evidence of criminal activity		1
9	Evidence of censoring human rights defenders		1
10	Evidence of involvement in non-renewable energy		9
11	Potential for accusations of 'white washing'		1

After completing Stage 2.1 and 2.2 of the screening, go to the Stage 2 Summary Scorecard.

Here you will find a summary of your Stage 2 results together with a recommendation about how to proceed.

Amnesty entities will be expected to use common sense and proportionality when evaluating the recommendations.

Gift Acceptance Screening Criteria

Stage 1

Initial Screen to Discover Any Easily Identifiable Causes for Concern Web-based search ((Search name of donor + amnesty, name of donor + human rights, name of donor +criticism)
1. The donor has been linked to human rights abuse.
2. The donor has values and/or goals that are incompatible with Amnesty International's mission.

Stage 2

Part 1: Depth Screen Activities That Will Have an Adverse Impact on Human Rights
1. There is evidence linking the donor to directing military, security, judiciary or police forces, including armed groups, to carry out human rights violations, including torture, death sentences, extra-judicial killing, detention without trial, unfair trials, collective punishment, etc.
2. The donor is clearly linked to evidence of manufacturing or supplying products or services 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, small arms, products or services for parts of weapons systems, or whole weapons systems, as well as services for military, security, or police forces, such as surveillance technology.
3. The donor is clearly linked to evidence that indicates a lack of effective remedies to adverse human rights impacts they cause or to which they contribute, e.g. The donor has not actively prevented or provided redress for any substantial damage to the environment, drinking water, means of food production and/or the exposure of the population to harmful substances, where these were caused or are likely to have been caused by their operations.
4. The donor is clearly linked to evidence of labour exploitation or abuse (e.g. hazardous work environments, forced labour, child labour, migrant labour).
5. The donor is linked to evidence of discrimination (e.g. sexual exploitation and harassment, racial discrimination).

Part 2: Depth Screen
Activities That Present a Potential Risk to Amnesty's Reputation
1. There is evidence of the donor manufacturing, distributing or selling alcohol and/or tobacco.
2. There is evidence of the donor being involved in the manufacturing, distributing or selling pornography.
3. There is evidence of the donor being involved in extractives industries. e.g. mining cobalt, extracting or refining oil.
4. There is evidence of the donor being involved in palm oil production, refining or distribution.
5. There is evidence of the donor being involved in non-renewable energy, including the nuclear industry or biofuel.
6. There is evidence of the donor being involved in the genetic modification of animals, plants or ingredients, or 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), or evidence of the donor being involved in animal testing for either pharmaceutical or non-medical products, or evidence of the donor being involved in the provision of animals for food (including breeding and rearing, abattoirs, processing and retailing).
7. There is evidence of the donor being involved in the provision of high interest loans to vulnerable people, deliberate or aggressive tax avoidance or other financial misconduct.
8. There is evidence of the donor being involved in the gambling industry (this excludes lotteries where the profits are directed to good causes).
9. The donor has been criticised in an Amnesty International report
10. There is evidence of the donor being involved in criminal activity.
11. There is evidence of the donor intimidating, harassing or censoring human rights defenders.

Part 3: Depth Screen

Associations That Present a Potential Risk to Amnesty's Reputation

1. There is evidence that the donor benefits from operations in countries with a record of being among the worst known human rights abusers (refer to AI's State of Human Rights Report), this may include socially beneficial activities that are intended to provide PR or cover for abuses or relieve the state of its responsibilities.
2. The donor is strongly linked to a state, political party, company or other organization or individual that has either contributed to human rights abuses or does not demonstrate a commitment to upholding human rights principles and internationally recognized business and human right standards. (Refer to AI's State of Human Rights Report)
3. 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', e.g. generating more income, hiding scandals

Gathering Evidence

- The AI entity should check with GFE to see if a screening of the potential donor has been conducted in the past.
- 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.
- AI 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.

- 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 AI.
- The company's web site and other promotional materials.
- Any evidence based on precedents in AI's 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 organizations
- Any evidence provided by third-party specialist suppliers.
- News and media coverage.

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 AI globally.
- The trustees (or their delegates) must be able to demonstrate that they have acted in the best interests of AI, 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 AI'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 AI 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 AI 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. AI entities should have an agreed system for referring contentious gifts.
- Many organizations approach acceptance or rejection of a 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 considered.

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 AI globally. The risks identified in the screening process can help with this.
- AI'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 entity's 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 AI as detailed in its constitution. Subject to a risk assessment, this may include:
 - The gift comes with restrictions that may potentially skew AI's core programme focus.
 - The donor's reputation or behavior could potentially damage AI's credibility or human rights work.
 - A due diligence screening check indicates that the donation conflicts with AI's human rights work.
 - The gift is so large that AI would have a challenge absorbing the funds into its core programme.
 - 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 AI 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 AI, 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.
- AI entities are expected to put in place processes to ensure refusal of donations is communicated in an appropriate manner.
- If an AI entity accepts a gift and decides to return it following new information emerging about the donor (i.e.: The President's Club scandal in the UK), it will have to do so in full compliance with local charity regulations and legislation. In some instances, this may mean the AI entity having to retain the gift because it is unable to return it.

Gift Acceptance Decision Making Responsibilities

- If a decision is made to approve any significant gifts, it is recognized 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.

Role	Approval	Responsibilities
AI entity Director	Approval of gifts from corporations, governments and trusts and foundations up to €400,000 in the financial year or, in the case of grants, for the grant period	<ul style="list-style-type: none"> • Ensure adherence to local and global fundraising policies and guidelines. • Oversee regular reviews of all the AI entity's key fundraising relationships. • Ensure appropriate screening processes have been conducted before accepting the gift. • Staff in AI entities will be expected to use common sense and proportionality in assessing when to notify AI entity Directors about gifts below this threshold. • AI entities will need to decide when approval must be sought from their Board or Regional Director. • On occasion the AI entity Director may delegate approval to a member of their Senior Management Team.
Secretary General	Approval of gifts from corporations, governments and trusts and foundations over €400,000 in the financial year or, in the case of grants, for the grant period	<ul style="list-style-type: none"> • Ensure the International Board is kept regularly updated about significant funding relationships regardless of donor type.

NB: As restricted income sources develop across the movement, the above thresholds may be reviewed and amended.

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 organization 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 organizational

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 AI 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.

Appendix:

The Assessment System

This section will be reviewed by Q1 2019

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 AI entities 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 providing 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 AI 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 an AI entity 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 an AI entity 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 AI entity forecasts, adjusted to reflect the actual performance of the AI entity in previous quarter(s) (as reported by AI entities quarterly through the

COCOA reporting). The final quarterly adjustment each year will be based on the AI entity's audited figures for that year.

- Assessable income and assessment contributions will be calculated in Euros but will be invoiced and paid in local currencies.
- For simplicity, AI entities exceeding the cap of €200,000 in annual assessable income for the first time 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 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. AI entities 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.

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 AI 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 assessment income and additional voluntary contributions (AVC) from AI entities, and therefore removes any requirement for AI entities 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 AI entities to provide AVCs to the international budget, which will, in real time, be disbursed to AI entities 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 AI entities across the organization.
- AI entities 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.

Note

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 organizations
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 Organizations
ORG 20/IEC01/2008	Secretary General's Report on Significant corporate relationships
FIN21/3707/2016	Fundraising Guidelines