

DATED

December 2020

DONOR REVIEW CHECKLIST

Wycombe Islamic Mission and Mosque Trust Limited (WIMMT)



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1. Purpose

- 1.1 The goal of this review is to ensure that WIMMT or its partners will not compromise its charitable status by contravening Anti-Terrorism Legislation or Money Laundering. To the extent possible, WIMMT must not accept donations from donors who are involved or appear to be involved in Terrorism, Proscribed Entities or financing or Facilitating Terrorism or Proscribed Entities.

2. Checklist

- 2.1 The background of the donor must be ascertained.
 - 2.1.1 How was the Donor brought into contact with WIMMT?
 - 2.1.2 Does the Donor have a pre-existing relationship with WIMMT?
 - 2.1.3 Are there any concerns about the relationship between the Donor WIMMT?
- 2.2 The Donor must be evaluated
 - 2.2.1 Is the Donor listed among the Proscribed Entities?
 - 2.2.2 Do the Donor's stated goals support or Facilitate Terrorism or Proscribed Entities?
 - 2.2.3 Do any additional ID checks need to be made of the Donor?
 - 2.2.4 Do you have access to the Donor's governing document (if they are an organisation)?
 - 2.2.5 Is the Donor a UK Tax payer?
- 2.3 Donation
 - 2.3.1 Is it one donation or a series of smaller ones?
 - 2.3.2 Is it an unusual or substantial one off donation?
- 2.4 The origin of the funds must be clearly determinable
 - 2.4.1 Is there any reason to believe that the Donor may have obtained the funds through an illegal activity?
 - 2.4.2 Is there any reason to believe that the Donor may be directly or indirectly intending to support Facilitate Terrorism or Proscribed Entities through a donation?
 - 2.4.3 Is the method of transferring the donation to the charity unusual?
- 2.5 Donor Restrictions
 - 2.5.1 Has the Donor set restrictions on the donation?
 - 2.5.2 Is the donation conditional on particular individuals benefiting from it?
 - 2.5.3 Has the Donor requested the funds back after a certain period of time?

- 2.5.4 Is the donation restricted for use in a country where Terrorism or support for Terrorism is a particular concern?
- 2.5.5 Could the restrictions operate as a conduit for monies to Proscribed Entities or for Terrorism?
- 2.5.6 Could the restrictions result in the monies financing or Facilitating Terrorism or Proscribed Entities?

3. **Assessment**

- 3.1 On the basis of a careful review of this donation, the trustees must make an assessment of the following
 - 3.1.1 The level of any risk
 - 3.1.2 The nature of the risk
 - 3.1.3 Whether the risk can be minimized or eliminated?
 - 3.1.4 If the risk cannot be eliminated, has legal advice been sought and obtained?
 - 3.1.5 The impact of such a risk on WIMMT, its members and directors, and its charitable purposes
 - 3.1.6 A willingness to accept this level of risk and its possible consequences
- 3.2 If WIMMT is willing to accept the level of risk inherent in accepting this donation, WIMMT may decide to accept the donation if it meets any other criteria. WIMMT's assessment, including all positive and negative considerations, must be carefully documented and included in a special file to be created for such assessments.
- 7.3 If the Board of Trustees is not willing to accept the risk involved in accepting this donation, then the Board of Trustees shall immediately return the donation or notify the potential Donor, in accordance with legal advisor, that it will not accept the proposed donation. The Board of Trustees will also seek legal advisor to determine what legal obligations it may have, if any, to report its concerns about the donation.

Policy Review

Last review date: December 2020

Next scheduled review date: December 2021

JOHNS & SAGGAR LLP