



## Charities and terrorism

# External sources of further information and guidance

## Further information

- References to other useful publications
- Other government departments and agencies
- Useful website links
- Charity Commission guidance
- Legal references (including a brief description of key Acts)
- Overview timeline - key events
- Quick guide chart for checking the consolidated list of designated individuals and entities
- Quick guide chart for cross-checking trustees with the consolidated list of designated individuals and entities
- Quick guide chart for checking another country's list

## References to other useful publications

Financial Action Task Force - **Recommendations - International Standards on Combating Money Laundering and the Financing of Terrorism and Proliferation**, see Recommendation 8:  
Non-profit organisations

**Financial Action Task Force - Combating the Abuse of NPOs: International Best Practices, 2002**

Financial Services Authority - **International Regulatory Outlook, 2006**

HM Treasury - **Counter terrorist finance strategy**

HM Treasury/Home Office - **Review of Safeguards to Protect the Charitable Sector from Terrorist Abuse: Summary of Responses and Next Steps, 2007,**

Home Office - **Counter-Terrorism Strategy (CONTEST), 2011**

United States Treasury - **Anti-Terrorist Financing Guidelines: Voluntary Best Practices for US charities, 2006**

## Other government departments and agencies

### Home Office

The Home Office is the lead government department for immigration and passports, drugs policy, counter-terrorism and police. The Home Office is responsible for keeping the UK safe from the threat posed by terrorism.

The Home Office has recently revised the UK's counter-terrorism strategy - known as CONTEST - to reflect the changing nature of the terrorist threat.

**The Office for Security and Counter Terrorism (OSCT)** in the Home Office works to bring cohesion and strength to the UK's fight against terrorism. It supports the Home Secretary and other government ministers **in developing, directing and implementing the country's counter-terrorism strategy**. OSCT oversees the Security Service and police counter-terrorism operations in the UK, and manages the handling of terrorist attacks. OSCT maintains the list of organisations **proscribed** under the Terrorism Act 2000.

### HM Treasury

The HM Treasury is responsible for the implementation and administration of international financial sanctions in the UK, for domestic designation (principally under the Terrorism Orders) and for licensing exemptions to financial sanctions.

The **Asset Freezing Unit** maintains a consolidated list of asset freeze targets designated by the UN, EU and UK under legislation relating to current **financial sanctions regimes**.

### Foreign and Commonwealth Office

The FCO supports British nationals overseas through embassies, high commissions and other diplomatic posts and provides practical travel advice and updated profiles of every country worldwide online.

The FCO is also responsible for overall policy on international sanctions including the scope and content of international sanction regimes.

### Metropolitan Police

The Metropolitan Police has set up a confidential Anti-Terrorist Hotline which is staffed around the clock by specialist counter-terrorism police officers.

If you think you have seen something suspicious or you are unsure about somebody's activities or behaviour, however insignificant it may seem at the time, call the confidential Anti-Terrorist hotline on 0800 789 321. A textphone service is available for people with speech or hearing difficulties on 0800 032 45 39

The Metropolitan Police has specialist units that deal with protecting the UK from the threat of terrorism, bringing together intelligence gathering, analysis and development with investigation and operational support activity. There is also a specialist Intelligence unit that deals with the threat of terrorist financing nationally. Other regional police forces also may have counter-terrorism units.

## National Crime Agency

The NCA is a new crime-fighting agency with national and international reach and the mandate and powers to work in partnership with other law enforcement organisations to bring the full weight of the law to bear in cutting serious and organised crime.

It has five separate commands: border policing; economic crime; organised crime; national cyber crime; and CEOP (child exploitation and on-line protection.)

## Department of Communities and Local Government (DCLG)

Communities and Local Government sets policy on local government, housing, urban regeneration, planning and fire and rescue. It has responsibility for all race equality and community cohesion related issues in England. Part of DCLG's role is to administer the 'PREVENT' strand of the UK Government's counter-terrorism strategy (CONTEST).

## Department for International Development (DfID)

DFID is the part of the UK government that manages Britain's aid to poor countries and works to get rid of extreme poverty, working with governments of developing countries, charities, businesses and international bodies, including the World Bank, the UN agencies and the European Commission.

## Office of the Scottish Charity Regulator (OSCR)

OSCR is the independent registrar and regulator for Scotland's 23,500 charities. OSCR is a Non-Ministerial Department and forms part of the Scottish Administration.

## Department for Social Development in Northern Ireland (DSD)

The Department for Social Development in Northern Ireland has strategic responsibility for urban regeneration, community and voluntary sector development, including charities, social legislation, housing, social security benefits, pensions and child support.

## The Charity Commission for Northern Ireland

The Charity Commission for Northern Ireland is the new independent regulator of charities in Northern Ireland.

## Useful website links

The full text of all UK Acts and Statutory Instruments mentioned in this guidance is available on:

**[www.legislation.gov.uk](http://www.legislation.gov.uk)** (although please note that Statutory Instruments may appear in unamended form on this site.)

An overview of terrorism legislation in the UK, including the Terrorism Acts 2000 and 2006

- **Terrorism Acts 2000 and 2006**
- **Anti-Terrorism, Crime and Security Act 2001**
- **Counter-Terrorism Act 2008**
- **Terrorist Asset Freezing etc Act 2010**
- **Terrorism Prevention and Investigations Measure Act 2011**
- **The Afghanistan (Asset Freezing) Regulations 2011 (SI 2011/1893)**
- **The Al-Qaida (Asset Freezing) Regulations 2011 (SI 2011/2742)**
- **Protection of Freedoms Act 2012**

The Home Office **list of proscribed terrorist organisations**.

Details of Financial Sanctions regimes in the UK from HM Treasury, including a link to the **consolidated list of designated entities, groups and persons**.

**US Office of Foreign Assets Control**

Government advice on **Staying Safe**, including advice on reporting suspicious activity.

## Charity Commission guidance

**Counter-terrorism strategy**

**OG410 Charities and Terrorism**

**How to report a serious incident in your charity**

**How to manage risks in your charity**

**Charities working internationally**

### Further guidance

**Risk framework**

**Tackling abuse and mismanagement in charities**

**The essential trustee: what you need to know (CC3)**

**Internal financial controls for charities (CC8)**

## Legal references (including a brief description of key Acts)

### Counter-terrorism legislation

#### Terrorism Act 2000

Part 2 - Proscribed groups	Proscription of terrorist organisations and related offences
Part 3 - Terrorist property	Offence of raising funds for terrorist organisations; duty to disclose information to police; forfeiture
Part 4 - Terrorist investigations	Special powers of investigation
Part 5 - Counter-terrorist powers	Stop and search powers; arrest without warrant; port and border controls

#### Anti-Terrorism, Crime and Security Act 2001

Part 1 - Terrorist property	Seizure of terrorist cash
Part 2 - Freezing funds	Freezing accounts and assets at the start of investigations without criminal charge
Part 3 - Information disclosure	Reporting of 'Suspicious Activity' in the regulated sector

#### Terrorism Act 2006

Part 1 - Offences	Encouragement of terrorism, training and preparation of terrorist acts
Part 2 - Miscellaneous provisions	Grounds of proscription, detention, searches and definition amendments
Part 3 - Supplemental provisions	Review of counter-terrorism legislation, amendments and repeals

## Counter-Terrorism Act 2008

Part 1 - Gathering and sharing information	Power to remove documents, retention and use of fingerprints and samples and disclosure of information (not yet in force)
Part 2 - Questioning of terror suspects	Post-charge questioning of terror suspects
Part 3 - Prosecution of terror offences	Jurisdiction, sentencing and forfeiture
Part 4 - Notification requirements	Notification Requirements of terrorism offences under Terrorism Acts and Anti-Terrorism Crime & Security Act (part 4 schedule 9, entries relating to the Terrorism (United Nations Measures) Orders 2001 and 2006, updated by the Terrorist Asset Freezing etc Act 2010.
Part 5 - Terrorist financing and money laundering	Conferring powers to HM Treasury
Part 6 - Financial restrictions proceedings	Rules of Court, disclosure and related matters
Part 7 - Miscellaneous	Terrorist offences, detention, forfeiture and policing
Part 8 - Supplementary provisions	Definitions, orders and regulations, provisions and appeals

## Terrorist Asset Freezing Act 2010

Part 1 - Designated Persons	Meaning of designated person, final and interim designations, prohibitions, exceptions and licences, circumventing prohibitions, HM Treasury information requirements, supervision of exercise of powers, offences
Part 2 - Terrorist financing, money laundering	Directions to credit and financial institutions and subsidiaries, general directions and other requirements
Part 3 - Final provisions	Countries to which the Act extends

## Terrorism Prevention and Investigations Measure Act 2011

Sections 1 - 5	Repeals the Prevention of Terrorism Act 2005 (control orders), replaces control orders with terrorism prevention and investigation measures (TPIM) notices
Sections 6-22	Court scrutiny, consultation, review of necessity, appeals, safeguards
Sections 23- 25	Enforcement
Sections 26-31	Temporary imposition of enhanced measures, final provisions

## The Afghanistan (Asset Freezing) Regulations 2011

Regulations 1 to 2 - Preliminary and general	Scope and interpretation
Regulations 3 to 7 - Freezing funds and economic resources of designated persons	A person must not deal with funds or economic resources belonging to, or owned, held, or controlled by, a designated person or make them available to or for the benefit of a designated person
Regulations 8 to 10 - Exceptions and offence	Credits to a frozen account, licences and offence
Regulations 11 to 19 - Miscellaneous	Information provisions, co-operation with investigations, offences by a body corporate, penalties, proceedings, consent to prosecution, notices, the Crown, amendment
Schedule 1	Information provisions

## The Al-Qaida (Asset-Freezing) Regulations 2011 (S.I 2011/2742)

Regulations 1 to 2 - Preliminary and general	Scope and interpretation
Regulations 3 to 7 - Freezing funds and economic resources of designated persons	A person must not deal with funds or economic resources belonging to, or owned, held, or controlled by, a designated person or make them available to or for the benefit of a designated person
Regulations 8 to 10 - Exceptions and offence	Credits to a frozen account, licences and offence
Regulations 11 to 19 - Miscellaneous	Information provisions, co-operation with investigations, offences by a body corporate, penalties, proceedings, consent to prosecution, notices, the Crown, revocation and repeal, savings and amendments
Schedule 1	Information provisions
Schedule 2	Amendments

## Protection of Freedoms Act 2012

Part 4 Counter-terrorism powers	Amends schedule (within TA 2000 and TA 2006) reducing the maximum pre-charge detention period from 28 to 14 days
	Updates TA 2000 with respect to the emergency power for the temporary extension of detention of terrorist suspects
	Amends the stop and search powers under TA 2000.

The table below contains the possible criminal offences under the Terrorism Acts (TA) 2000 and 2006 and the Terrorist Asset Freezing etc Act 2010 (TAFZA) the section of Acts where they can be found.

<b>Offence</b>	<b>Act and Section</b>
Belonging to a proscribed organisation	Terrorism Act s11
Professing to belong to a proscribed organisation	TA 2000 s11
Inviting support for a proscribed organisation where support is not restricted to the provision of money or other property	TA 2000 s12
Arranging, managing or assisting in arranging or managing a meeting which is known to support a proscribed organisation, to further the activities of a proscribed organisation or to be addressed by a person who belongs or professes to belong to a proscribed organisation	TA 2000 s12
Addressing a meeting where the purpose of the address is to encourage support for a proscribed organisation or to further its activities	TA 2000 s12
Inviting another to give, lend or otherwise make available, whether or not for a consideration, money or other property and intending that it should be used, or having reasonable cause to suspect that it might be used for the purposes of terrorism	TA2000 s15
Receiving money or other property and intending that it should be used, or having reasonable cause to suspect that it may be used for the purposes of terrorism	TA2000 s15
Giving lending or otherwise making available, whether or not for a consideration, money or other property and knowing or having reasonable cause to suspect that it will or may be used for the purposes of terrorism	TA2000 s15
Using money or other property for the purposes of terrorism.	TA2000 s16
Possessing money or other property with the intention that it should be used, or having reasonable cause to suspect that it will or may be used for the purposes of terrorism	TA2000 s16
Entering into or becoming concerned in an arrangement as a result of which money or other property is to be made available to another where it is known or there is reasonable cause to suspect that it will or may be used for the purposes of terrorism	TA 2000 s17
Entering into or being concerned in an arrangement which facilitates the retention or control of terrorist property by or on behalf of another person by concealment, removal from the jurisdiction, transfer to the nominees or in any other way	TA 2000 s18

Offence	Act and Section
Failure to disclose beliefs or suspicions to the police that another has committed an offence under sections 15 to 18 where that information comes to his attention in the course of his business, trade, profession or employment and there is no reasonable excuse for not making that disclosure	TA 2000 s19
Directing at any level the activities of an organisation which is concerned in the commission of acts of terrorism	TA2000 s56
Inciting another person to commit an act of terrorism wholly or partly outside the UK and the act would, if the offence was committed in the UK constitute one of the following - Murder, an offence under sections 18, 23, 28, 29 or 34 of the Offences Against the Person Act 1861 (wounding with intent, poison or explosions), or endangering life by damaging property	TA 2000 s59 - 61
Publishing or causing to be published a statement which is likely to be understood by some or all of the members of the public to whom it is published as a direct or indirect encouragement or other inducement to them to the commission, preparation or instigation of acts of terrorism or Convention offences (as set out in Schedule 1 to the Act), and, at the time of publication or at the time of causing another to publish, it is intended or the person is reckless as to whether members of the public are or will be directly or indirectly encouraged or otherwise induced by the statement to commit, prepare or instigate such offences	TA 2006 s1 & Schedule 1
Dissemination (or possession with intent to disseminate) in any of the methods set out in section 2(2), a terrorist publication (as defined in section 2(3)) where the intention of dissemination is a direct or indirect encouragement or other inducement to the commission, preparation or instigation of acts of terrorism, or the assistance in the commission or preparation of such acts. If it is not the intention of the dissemination to have that effect, it is an offence to be reckless as to whether the dissemination has that effect	TA 2006 s2
The preparation of terrorist acts if done with the intention of committing acts of terrorism, or assisting another to commit such acts; providing training for terrorism, and receiving such training, and attending any place, worldwide, used for terrorism training	TA 2006 s5, 6 and 8
Disclosure of information relating to designation specified by HM Treasury as confidential	Tafa s10
Dealing with funds or economic resources owned, held or controlled by a designated person	Tafa s11
Making funds or financial services available to a designated person	Tafa s12

Offence	Act and Section
Making funds available for the benefit of a designated person	TAFA s 13
Making economic resources available to a designated person	TAFA s14
Making economic resources available for the benefit of a designated person	TAFA s15
Intentionally participating in activities knowing that the object of effect of them is to circumvent the prohibitions in s11- s15, or to enable or facilitate the contravention of any such prohibition	TAFA s18
Failure by a relevant institution to inform HM Treasury if it knows or has reasonable grounds to suspect that a person is a designated person or has committed an offence in respect of prohibitions in relation to designated persons.	TAFA s19
Failure to comply HM Treasury with information made under Chapter 3 of TAFA	TAFA s22

## Definition of terrorism and terrorist financing under UK legislation

The Terrorism Act 2000 defines “terrorism” in s1 of that Act as:

1. “In this Act “terrorism” means the use or threat of action where
  - a. the action falls within subsection (2),
  - b. the use or threat is designed to influence the government [or an international governmental organisation]<sup>1</sup> or to intimidate the public or a section of the public, and
  - c. the use or threat is made for the purpose of advancing a political, religious, [racial]<sup>2</sup> or ideological cause.
2. Action falls within this subsection if it
  - a. involves serious violence against a person,
  - b. involves serious damage to property,
  - c. endangers a person’s life, other than that of the person committing the action,
  - d. creates a serious risk to the health or safety of the public or a section of the public, or
  - e. is designed seriously to interfere with or seriously to disrupt an electronic system.
3. The use or threat of action falling within subsection (2) which involves the use of firearms or explosives is terrorism whether or not subsection (1)(b) is satisfied.

1 Amendment by Terrorism Act 2006 c. 11 Pt 2 s. 34

2 Amendment by Counter-Terrorism Act 2008 c.28 Pt 7 s.75 (2) (a)

4. In this section

- a. "action" includes action outside the United Kingdom,
- b. a reference to any person or to property is a reference to any person, or to property, wherever situated,
- c. a reference to the public includes a reference to the public of a country other than the United Kingdom, and
- d. "the government" means the government of the United Kingdom, of a Part of the United Kingdom or of a country other than the United Kingdom.

5. In this Act a reference to action taken for the purposes of terrorism includes a reference to action taken for the benefit of a proscribed organisation."

## Terrorist financing offences

The Terrorism Act 2000 s15-18 contains "terrorist financing" offences. There is a positive duty to report suspicions or beliefs of where someone has committed one of these offences to the police under s19 Terrorism Act 2000. This applies to certain regulated sectors, and applies to charities, their trustees, employees and volunteers. These offences are:

### 15 Fund-raising

1. A person commits an offence if he
  - a. invites another to provide money or other property, and
  - b. intends that it should be used, or has reasonable cause to suspect that it may be used, for the purposes of terrorism.
2. A person commits an offence if he
  - a. receives money or other property, and
  - b. intends that it should be used, or has reasonable cause to suspect that it may be used, for the purposes of terrorism.
3. A person commits an offence if he
  - a. provides money or other property, and
  - b. knows or has reasonable cause to suspect that it will or may be used for the purposes of terrorism.
4. In this section a reference to the provision of money or other property is a reference to its being given, lent or otherwise made available, whether or not for consideration.

## 16 Use and possession

1. A person commits an offence if he uses money or other property for the purposes of terrorism.
2. A person commits an offence if he
  - a. possesses money or other property, and
  - b. intends that it should be used, or has reasonable cause to suspect that it may be used, for the purposes of terrorism.

## 17 Funding arrangements

A person commits an offence if

- a. he enters into or becomes concerned in an arrangement as a result of which money or other property is made available or is to be made available to another, and
- b. he knows or has reasonable cause to suspect that it will or may be used for the purposes of terrorism.

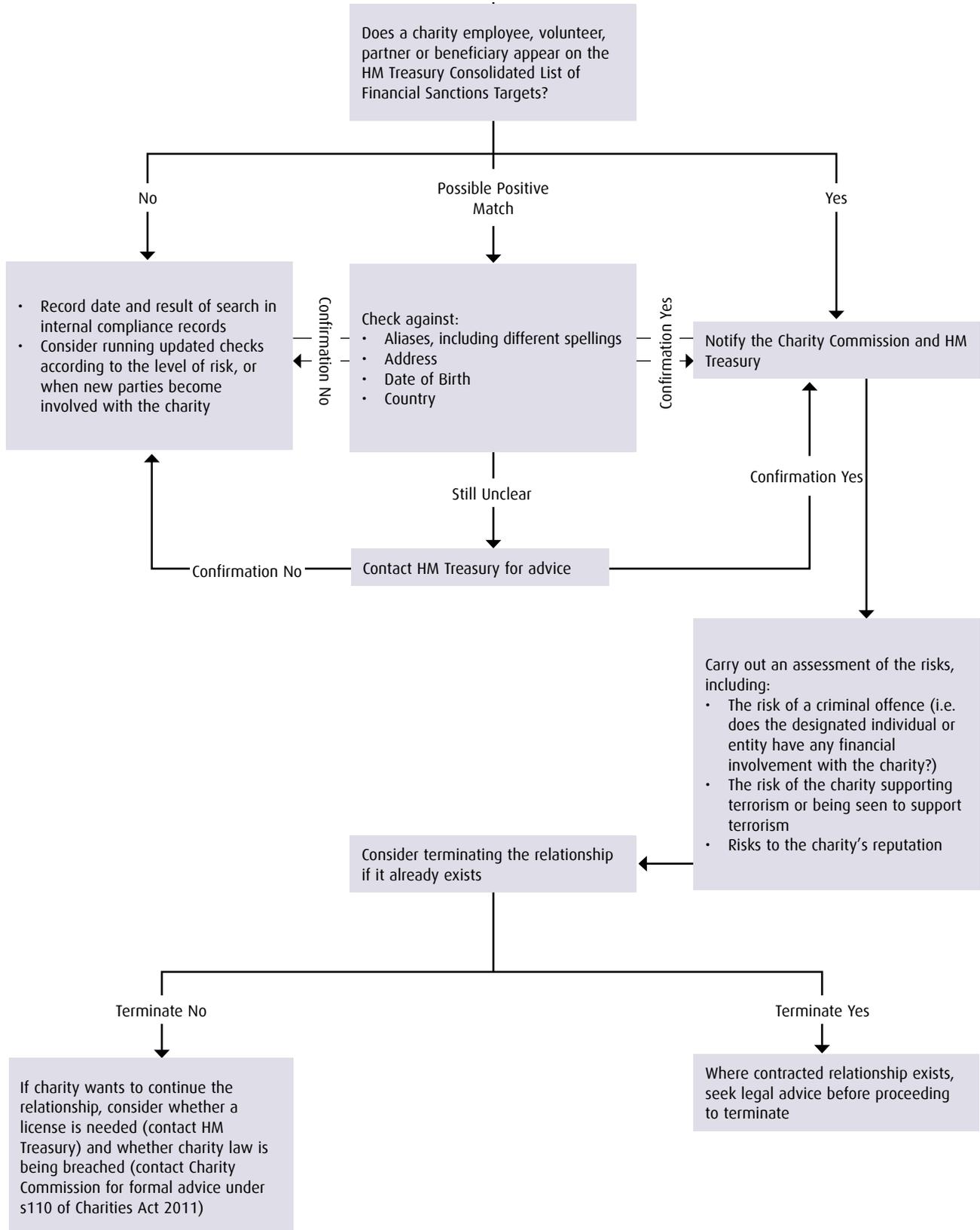
## 18 Money laundering

1. A person commits an offence if he enters into or becomes concerned in an arrangement which facilitates the retention or control by or on behalf of another person of terrorist property
  - a. by concealment,
  - b. by removal from the jurisdiction,
  - c. by transfer to nominees, or
  - d. in any other way.
2. It is a defence for a person charged with an offence under subsection (1) to prove that he did not know and had no reasonable cause to suspect that the arrangement related to terrorist property."

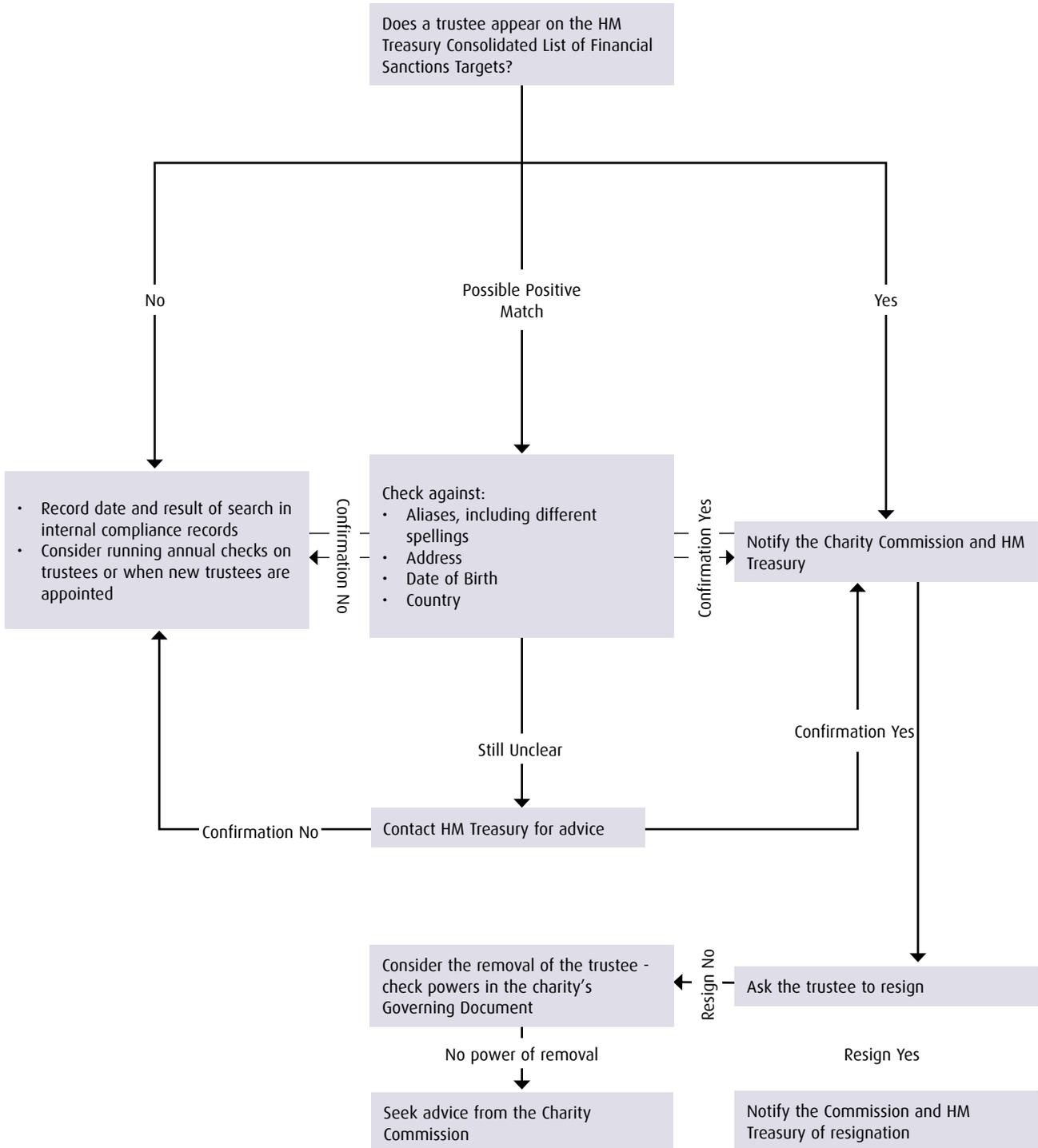
## Overview timeline - key events

<b>1989</b>	Financial Action Task Force (FATF) created UK becomes a member country in 1990
<b>1999</b>	UN International Convention for the Suppression of Financing of Terrorism Terrorist Financing recognised as an offence worldwide
<b>2000</b>	UK Terrorism Act introduced UK law updated in response to changing international threat
<b>2001</b>	UN Security Council Resolution 1373 adopted & Security Act introduced FATF Special Recommendations on terrorist finances put forward Non-profit sector identified by FATF as vulnerable to threat
<b>2002</b>	UK Counter-Terrorism Strategy (CONTEST) formed UK Government's strategy coordinated for combating symptoms and causes of terrorism
<b>2005</b>	EU Not-for-Profit Code of Conduct drafted UK Prevention of Terrorism Act introduced EU recommendations to address vulnerabilities of non-profit sector
<b>2006</b>	HM Treasury/Home Office joint-review of safeguards to protect the charitable sector Review and recommendations for charitable sector
<b>Aug 2007</b>	Charity Commission response to consultation Recognition of need to minimise risks of harm in the sector
<b>July 2008</b>	Charity Commission Counter-Terrorism Strategy published Sector commitments and approach adopted
<b>March 2009</b>	Review of CONTEST strategy (CONTEST) National strategy updated to incorporate new changes
<b>2010</b>	Terrorist Asset Freezing etc Act 2010
<b>2011</b>	CONTEST refreshed
<b>2011</b>	Terrorism Prevention and Investigations Measure Act 2011
<b>2011</b>	The Afghanistan (Asset Freezing) Regulations 2011 and The Al-Qaida (Asset-Freezing) Regulations 2011 (S.I 2011/2742)
<b>2012</b>	FATF updates its Recommendations - International Standards on Combating Money Laundering and the Financing of Terrorism and Proliferation. Non-profit organisations still identified as vulnerable to threat
<b>2012</b>	Charity Commission refreshes its Counter Terrorism Strategy to take into account the government's review of the Prevent strand of CONTEST.

# Quick guide chart for checking the consolidated list of designated individuals and entities



# Quick guide chart for cross-checking trustees with the consolidated list of designated individuals and entities



# Quick guide chart for checking another country's list

