

# Donations and sponsorship

## Policy statement

### 1. Objectives

- 1.1. The objectives of this policy are to provide guidance and clarity to all UKMT personnel on all aspects of donations and sponsorship matters affecting the UKMT. In particular, it is designed to:-
  - 1.1.1. Ensure compliance with the law, Fundraising Regulator and Charity Commission guidance;
  - 1.1.2. protect the reputation of the UKMT;
  - 1.1.3. clarify who has authority to take decisions in different circumstances, and
  - 1.1.4. ensure that decisions are consistent and based on the needs of the UKMT.

### 2. Specific Grounds for Refusal of Donations and Sponsorship

- 2.1. Donations and sponsorship must only be refused on one of three grounds:-
  - 2.1.1. It would be unlawful to accept the donations or sponsorship;
  - 2.1.2. accepting the donations or sponsorship would be detrimental to the UKMT's stated objective "to advance the education of children and young people in mathematics", or
  - 2.1.3. the UKMT has reasonable grounds for believing that the donor or sponsor lacks the capacity to make the donations or sponsorship (e.g. they are a vulnerable person).
  - 2.1.4. Note that if the donor or sponsor has values and/or actions which do not fit with those of the UKMT, this alone is not sufficient to refuse the donations or sponsorship; it must only be refused on one of the above three grounds.
- 2.2. Due Diligence Work Required Before Accepting Donations and Sponsorship
  - 2.2.1. If the cumulative amount from the sponsor or donor is less than £3,000, then it can be accepted without performing any due diligence work, provided that it does not satisfy one of the three grounds for refusal, as detailed in section 2 above.
  - 2.2.2. For cumulative amounts greater than or equal to £3,000, in addition to it not satisfying one of the three grounds for refusal, as detailed in section 2 above, the following due diligence work needs to be undertaken:-
    - 2.2.2.1. Research via the internet (and other regulators, if appropriate) and from UKMT personnel personal contact with the donor or sponsor, and then document who they are and what is known about them;
    - 2.2.2.2. if any conditions attach to the donations or sponsorship, are they reasonable, and
    - 2.2.2.3. If the donation or sponsorship is Gift Aided, does it satisfy all the relevant Gift Aid tests?

- 2.2.3. For amounts greater than or equal to £100,000, either as a one off payment, or as a series of payments over a five year period, then acceptance of the donations or sponsorship must also be approved by the UKMT Board.
- 2.2.4. If through the above due diligence work, any evidence of crime has been detected, or there is reasonable cause to suspect that the donation or sponsorship is related to terrorist financing, then the relevant authorities (e.g. National Crime Agency, Police) must be contacted.

### **3. Returning Donations and Sponsorship**

- 3.1. Donations and sponsorship must only be returned on one of four grounds:-
  - 3.1.1. The terms and conditions attaching to the donations or sponsorship allow it to be returned;
  - 3.1.2. the law requires it to be returned;
  - 3.1.3. The Charity Commission orders it to be returned, or
  - 3.1.4. UKMT obtains evidence that the donor or sponsor lacked the capacity to make the donations or sponsorship, at the time they were made.