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donations and loans in Northern Ireland You are in the donations and loans in Northern Ireland section Home donations and loans in Northern Ireland View the navigation tree Go to main guidance section: donations and loans in Northern Ireland Terms we use in this guidance Which donations are covered by the rules? What do you need to do when you receive a donation? How do you work out the value of a donation? Crowdfunding Auction prizes Sponsorship What must you record when you accept a donation? What do you do if you receive a donation from an impermissible or unidentifiable source? Which loans are covered by the rules? What do you need to do before you enter into a loan? How do you work out the value of a loan? What must you record when you enter into a loan? What do you do if you have a loan from an impermissible source? Who can you accept donations and loans from? Which donations and loans do you need to report? How to report donations and loans Which loans are covered by the rules? Under the Political Parties, Elections and Referendums Act 2000 (PPERA), the following types of transactions are regulated: loans of money credit facilities, such as credit cards and overdrafts securities or guarantees for a party's obligations to someone else Only transactions with a value of more than £500 are covered by the controls. In this guidance, we use the term 'loans' to refer to all of these transactions. Loans of £500 or less Loans with a value of £500 or less are outside the scope of PPERA and you do not need to record or report them. Last updated: 31 March 2022 Book traversal links for Which loans are covered by the rules? What do you do if you receive a donation from an impermissible or unidentifiable source? What do you need to do before you enter into a loan?