

donations and loans in Great Britain | Electoral Commission

donations and loans in Great Britain [View the navigation tree](#) [Go to main](#)

[guidance section: donations and loans in Great Britain](#) [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](#) [Introduction](#) [Under the Political Parties, Elections and](#)

[Referendums Act 2000 \(PPERA\)](#), there are controls on which donations and loans a

political party can accept. Certain donations and loans must be recorded and reported

to us. We publish these reports in a register on our website. There are separate

rules that apply to parties registered in Great Britain and Northern Ireland. This

guidance sets out the guidance for parties registered in Great Britain. For guidance

for Northern Ireland parties, please see [donations and loans in Northern Ireland](#) .

[Who receives donations and loans?](#) Donations and loans are made to registered

political parties and accounting units (sections of a party whose finances aren't

managed directly by a party's headquarters). Parties must appoint someone to be

registered with us as their treasurer. The registered treasurer is responsible for

making sure that the party follows the rules on donations and loans. This includes

maintaining suitable systems within the party to ensure donations and loans are dealt

with correctly. [Central party and accounting unit treasurers](#) Central party treasurers

are responsible for: making sure the party keeps sufficient accounting records to

show and explain the transactions it has entered into, including those relating to

donations and loans taking all reasonable steps to make sure that these donations and

loans can be accepted reporting certain donations and loans to us, the Electoral

Commission [Accounting unit treasurers](#) are not responsible under PERA for reporting

donations and loans, and do not report to us separately. However, accounting unit

treasurers should always follow their party's procedures. They must also provide all

relevant information to the central party treasurer when requested. [Who is this](#)

[guidance for?](#) This guidance is for registered treasurers. In this guidance we use

'you' when we refer to a party's registered treasurer and their responsibilities. We

use 'must' when we refer to a specific legal or regulatory requirement. We use

'should' for items we consider to be minimum good practice, but which are not legal

requirements. You do not have to follow this guidance, but if you do, you will

normally be doing enough to comply with the law. [Book traversal links for](#) [donations](#)

[and loans in Great Britain](#) [Terms we use in this guidance](#)