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donations and loans in Northern Ireland      You are in the How do you work out the value of a donation? section Home donations and loans in Northern Ireland How do you work out the value of a donation? 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? Valuing goods and services: examples 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 Valuing goods and services: examples Example 1: how to approach valuing services a party is given A party is approached by an individual who offers the party free use of their property as the venue for a dinner and auction event. The party confirms that the individual is a permissible donor before accepting the offer. The party should identify similar venues that are available to hire for comparable events. The party may wish to limit its comparison to other venues in the same area. The party identifies three similar venues that are available to hire and uses the advertised rates to determine the approximate commercial value of the property's use. Example 2: how to approach valuing services a party sells A party is approached by another organisation for advice on how to run effective political campaigns. The registered party decides to charge the organisation for this service. In the first instance, the party should identify exact or similar suppliers of such services in the market. If the party is unable to identify a comparable supplier or service of this kind, it should identify an appropriate alternative available in the market. The party identifies some suppliers who provide consultancy services on running successful political campaigns. The party identifies three companies who offer these types of services to determine the estimated commercial value for the purposes of PPERA. As the service the party is providing is exclusive, because their experience of election campaigning is not widely available on the market, it may be appropriate for the party to use a higher end market valuation in this instance. The next three sections provides guidance on how to value and report donations received through crowdfunding, auction prizes and sponsorship. Last updated: 31 March 2022 Book traversal links for Valuing goods and services: examples How do you work out the value of a donation? Crowdfunding