

donations and loans in Northern Ireland donations and loans in Northern Ireland 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 Northern Ireland and Great Britain. This guidance sets out the guidance for parties registered in Northern Ireland. For guidance for Great Britain parties, please see donations and loans in Great Britain . 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 Northern Ireland Terms we use in this guidance Terms we use in this guidance Accounting unit A section of a party registered with the Electoral Commission that is responsible for its own finances. Each accounting unit has its own registered treasurer and an additional officer. Benefit Under the Political Parties, Elections and Referendums Act 2000 (PPERA), 'benefit' is used to refer to donations and loans over £500 collectively. Bequest Money or property given to someone through a will. Central party The central organisation, or headquarters, of a party. The central party treasurer is responsible for the party's compliance with the financial controls under PERA. Donation Under PERA, a donation is money, goods or services given to a party without charge or on non-commercial terms, with a value of over £500. Some examples of donations include: a gift of money or property sponsorship of an event or publication subscription or affiliation payments free or specially discounted use of an office See Which donations are covered by the rules? for more information. Impermissible We use the term impermissible to refer to donations and loans that parties cannot accept/enter into under PERA. In our guidance and forms we sometimes use the term 'unauthorised transactions' to refer to impermissible loans, which is what they are called in PERA. Loan Under PERA, the following types of transactions are regulated, if they have a value over £500: loans of money credit facilities, such as credit cards and overdrafts securities or guarantees for a party's obligations to someone else Under PERA, these are called regulated transactions. In this guidance, we use the term 'loans' to refer to all of these types of transactions. See Which loans are covered

by the rules? for more information. Market value The price that might reasonably be expected to be paid for an item, goods or service if the item was on sale in the open market. Overseas elector A British citizen living abroad that is registered to vote in the UK. Permissible We use the term permissible to refer to donations and loans that parties are allowed to accept/enter into under PPERA. In our guidance and forms we sometimes use the term 'authorised transactions' to refer to permissible loans, which is what they are called in PPERA. Public funds These are payments from: the Consolidated Funds of the United Kingdom, Scotland, Wales or Northern Ireland, respectively; money provided by Parliament or appropriated by Act of the Northern Ireland Assembly; any Minister of the Crown, the Scottish Ministers, the Welsh Ministers or any Minister within the meaning of the Northern Ireland Act 1998, any government department (including a Northern Ireland department), the Welsh Assembly Government or any part of the Scottish Administration, the Scottish Parliamentary Corporate Body, the Senedd Commission or the Northern Ireland Assembly Commission; and the Electoral Commission. Registered political party A party registered with the Electoral Commission under the PPERA. Parties may be registered under the Great Britain or Northern Ireland register and they must comply with the controls and responsibilities set out under PPERA. Unincorporated association An association of two or more individuals who have come together to carry out a shared purpose. See Unincorporated associations for more information. Last updated: 31 March 2022 Book traversal links for Terms we use in this guidance donations and loans in Northern Ireland Which donations are covered by the rules? Which donations are covered by the rules? Under the Political Parties, Elections and Referendums Act 2000 (PPERA), a donation is money, goods or services given to a party without charge or on non-commercial terms, with a value of over £500. Some examples of donations include: a gift of money or property sponsorship of an event or publication subscription or affiliation payments free or specially discounted use of an office Donations of £500 or less Donations of £500 or less are outside the scope of PPERA and you do not need to record or report them. However, you must be alert to situations where it appears that a donor is attempting to evade PPERA. It is an offence to attempt to evade the controls on donations. For example, if a number of donations of £400 are made from the same source in similar circumstances in an attempt to evade the permissibility rules. If you think this may be happening, you should contact us for advice. Last updated: 31 March 2022 Book traversal links for Which donations are covered by the rules? Terms we use in this guidance What do you need to do when you receive a donation? What do you need to do when you receive a donation? Checks on donations Donations can only be accepted from certain sources, which are mainly UK-based. Please see Who can you accept donations and loans from? for details on which sources are permissible. Before your party accepts any donation of more than £500, you must take all reasonable steps to: make sure you know the true identity of the donor check that the donation is from a permissible source How long do you have to check permissibility? When you receive a donation, you have 30 days to decide if you can accept it. Even if you have made a permissibility check in connection with an earlier donation or loan from the same source, you should consider whether to make a fresh check for each subsequent donation. You should keep a record of all your permissibility checks to show that you have followed the rules. If the donation isn't from a permissible donor, or for any reason you can't be sure of the true identity of the source, please read What do you do if you receive a donation from an impermissible or unidentifiable source? for further guidance on the actions you must take. Last updated: 31 March 2022 Book traversal links for What do you need to do

when you receive a donation? Which donations are covered by the rules? Donations on behalf of others and from unidentified sources Donations on behalf of others and from unidentified sources Donations on behalf of others If you are given a donation on behalf of someone else, the person giving you the donation (the agent) must tell you: that the donation is on behalf of someone else; and the actual donor's details An example of someone acting as an agent is where an event organiser is handing over the proceeds from a dinner held specifically to raise funds for your party. If you think that someone might be acting as an agent, you must find out the facts so that you can make the right checks. If you are not sure who you should treat as the donor, please contact us for advice. Local party fighting funds During elections, your party may run local fighting funds for candidates. If the fund is managed and controlled by the party and not the candidate, donations to the fund are usually treated as donations to the party, unless a donation is specifically made towards the candidate's election campaign. For example, a party branch collects donations to raise funds for election campaigning in the local area. If the local party makes it clear that these donations are made for the purpose of meeting the candidate's election expenses, or a donor specifies their donation is being made for this purpose, then this is a candidate donation. If instead a donation is not specifically made to meet candidate expenses in this scenario, it should be treated as a donation to the party. Donations from unidentified sources If you are unable to confirm who a donation is from, or that it is from a permissible source, you should record it and return it. If any interest has been gained on the donation your party can keep it, as it is not treated as a donation. Please see What do you do if you receive a donation from an impermissible or unidentifiable source? for guidance on how to return a donation. Last updated: 31 March 2022 Book traversal links for Donations on behalf of others and from unidentified sources What do you need to do when you receive a donation? When do you receive and accept a donation? When do you receive and accept a donation? When do you receive a donation? You usually 'receive' a donation on the day you take ownership of it. For example: if you are given free leaflets, you receive the donation when the leaflets are handed over to you if you are given a cheque, you receive the donation on the date that the cheque clears if a donation is transferred directly into your bank account, you receive the donation on the date that it is received into your account When do you accept a donation? You accept a donation on the day you agree to keep the donation. For non-money donations, if you use the donation, you have thereby accepted it. If your party keeps a donation after the 30-day period, you are also deemed to have accepted it. Last updated: 31 March 2022 Book traversal links for When do you receive and accept a donation? Donations on behalf of others and from unidentified sources How do you work out the value of a donation? How do you work out the value of a donation? If your party receives or sells an item, goods or service, you must work out its market value. The market value means the price that would reasonably be expected to be paid for the item, goods or service, if it was on sale in the open market. Working out the market value is needed to determine whether a donation has been made and what the value is. Any commercial income you gain from these transactions is not a donation. The following section provides guidance on how to assess the market value of goods and services, determine whether a donation has been made to the party, and calculate the value of the donation. Goods and services received by the party As well as receiving donations of money, you may also receive donations of goods and services. If you receive goods or services free of charge, or at a non-commercial discount, you must ensure these are valued at a comparable market rate. Non-commercial discounts are special discounts that your party, specifically,

is given by suppliers. These are different to commercial discounts available to all customers, such as discounts for bulk orders or seasonal reductions. The donation rules only apply to non-commercial discounts. If you are given goods or services this will count as a donation if: the market value of the goods or services, if given free of charge, exceeds £500, or the amount of the non-commercial discount exceeds £500. The value of a donation is the difference between the value of what you receive and the amount (if any) you pay for it. You will need to know the market value of the items or services to calculate the value of the donation. As with all types of donations, you must also ensure any donation you accept over £500 is from a permissible donor. Good and services sold by the party If your party sells goods or services you must ensure these are also valued at a comparable market rate. It is important you are aware of the market value of the goods and services you sell because if someone pays more than the market value, the difference between what they pay you and the market value will be a donation if this amount exceeds £500. This is because any additional payment will be received on non-commercial terms, and the donation rules will apply. The market value, or commercial income, is not a donation. The guiding principle The guiding principle is that, in all cases, you should make an honest and reasonable assessment of the value of the goods or services you are receiving or selling. If the exact or similar options of the item or services are available on the market, you should use the rates charged by other providers to guide you in making a valuation. For example, if the donor is a commercial provider, you should use the rates they charge other similar customers. If there are no exact or similar options of the goods or services available on the market, you should base your assessment on the market rates of a reasonable equivalent. If you are still not sure how to value a particular donation, please contact us for advice. Your party is required to keep records that show and explain the transactions it has entered into. In order to meet this requirement, you should ensure you keep a record of assessments and valuations so that you can explain whether or not a donation has been made. Selling exclusive services When trying to ascertain the market value, you may also wish to consider the appropriate level in the market of what you are selling. For example, in some instances it may be reasonable to use a higher end market valuation. This is especially the case where the services are exclusive and/or where you have a degree of monopoly in the market. Last updated: 31 March 2022 Book traversal links for How do you work out the value of a donation? When do you receive and accept a donation? Valuing goods and services: examples 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 Crowdfunding What is crowdfunding? Crowdfunding is the use of a web based platform to collect donations. The platform is generally managed by a third party provider and each individual fundraising campaign has a page on the site. Campaigns usually run for a set period of time. At the end of that time, the funds raised, minus a fee paid to the provider, are passed to the donee. Transparency You should ensure that it is clear on the crowdfunding web page who the money is being donated to and what the money is being donated for. For example, whether the fund is going towards to your political party or to meet your candidate's election campaign expenditure. This is because there are different recording and reporting thresholds for candidate donations. This guidance explains the rules for crowdfunding donations to the party. You should ensure that the webpage contains information that explains that permissibility checks will be undertaken in compliance with the rules and that information about donations, including donor details may be published. We also recommend that you include an imprint on your crowdfunding page. There is separate imprints guidance for parties standing in Northern Ireland, England and Wales, and for parties standing in Scotland. imprints factsheet: UK Parliamentary elections, and elections in England Wales and Northern Ireland Last updated: 31 March 2022 Book traversal links for Crowdfunding Valuing goods and services: examples Permissibility Permissibility You must only accept donations over £500 from a permissible source. As with all types of donations, you have 30 days to carry out permissibility checks and decide if you can accept the donation. The date of receipt is the date you receive the funds from the crowdfunding site. Money donated via a crowdfunding webpage to a party that is £500 or less is not a donation under the Political Parties, Elections and Referendums Act 2000 (PPERA) and is not reportable. However, when accepting donations you must be aware of situations where it appears a donor is attempting to evade the donation rules, for example if someone makes multiple donations of £500 or less in an attempt to evade the permissibility rules. It is an offence to attempt to evade the controls on donations. If you are concerned this may be happening, please contact us for advice. You should ensure that you have sufficient information from the crowdfunding provider and maintain your records in a way that enables you to ascertain if multiple donations have come from the same source. You must collect sufficient information from every donor to ensure that you can properly check that each donation is from a permissible source. You should be clear on the webpage that this is the reason you are collecting any information. If you are uncertain who the actual donor is you must not accept the donation. You cannot accept anonymous donations of over £500. You must also collect sufficient information to comply with reporting requirements. Cryptocurrencies Cryptocurrencies are digital currencies that operate independently of any central bank or authority. The same rules apply to donations received in cryptocurrencies as any other donations. Sufficient information must be collected to check permissibility. There must be a means of valuing the donation given in any cryptocurrency. Last updated: 31 March 2022 Book traversal links for Permissibility Crowdfunding Case study Case study A political party decides

to raise money to spend on regulated campaign activity via a crowdfunding website. The party enters into an agreement with the crowdfunding website that sets a time limit of 5 January and a target of £20,000. The party then produces a webpage including: a proper imprint advice that permissibility checks will be undertaken for donations made over £500 advice that anonymous donations over £500 cannot be accepted advice that it is an offence to attempt to evade the donation rules information that details of donations over the reporting threshold, including the identity of the donor, will be published on the Electoral Commission website (see Which donations and loans do you need to report? ) The party has selected a crowdfunding website that collects enough information from donors to ensure they can complete their recording and reporting obligations. Upon achieving the target amount, the party receives the funds on 5 January as well as details of the individual donations given from the crowdfunding provider. The donations include: a donation of £550 received by the crowdfunding webpage on 17 December a donation of £8,000 received by the crowdfunding webpage on 10 December three donations of £3,000 from the same source received by the crowdfunding webpage on 10 December, 17 December and 3 January several other donations from identifiable sources between £500 and £1,000 received by the crowdfunding webpage over the target period The party should commence permissibility checks on 5 January because this is the date of receipt. The donation of £550 is from an anonymous source. The party returns the donation to the financial institution it was received from originally before the end of the 30 day period for checking permissibility. The party accepts the donation of £8,000 after a permissibility check is undertaken. The donor is made aware from the information provided on the webpage that their name will be published on the Electoral Commission website . The party aggregates and accepts the three donations of £3,000 from the same source after they undertake the permissibility checks. The donor is made aware from the information provided on the webpage that their name will be published on the Electoral Commission website. The party accepts the donations of between £500 and £1,000 after they undertake the permissibility checks. The party records these donations but is not required to report these as they do not meet the reporting threshold. The party reports the single donation of £8,000, and the three aggregated donations of £3,000 from the same source, as these meet the over £7,500 reporting threshold. Details of these donations are later published on the Electoral Commission website. Last updated: 31 March 2022 Book traversal links for Case study Permissibility Auction prizes Auction prizes What is an auction prize? An auction prize is anything given for sale or sold to raise money. For example, auction prizes can be cars, the use of holiday homes, artwork, or services such as the provision of a chef for an evening. You must put a value on the prize so that you can decide if it counts as a donation. If it is a donation, you must check that you can accept it, record it and in certain cases, report it to us, the Electoral Commission, as a donation. Auction prizes can be either: tangible items, or intangible benefits or services The value of both tangible and intangible auction prizes may be easy to find out. For example, a prize may be an item such as a car which has a stated recommended retail price. The value of a prize such as a picture signed by a prominent political figure may be harder to determine. Raffle prizes Similar principles apply to the receipt of items or services that are later used as prizes at raffles. Last updated: 31 March 2022 Book traversal links for Auction prizes Case study The guiding principle The guiding principle This will help you to decide whether you need to treat an auction prize as a donation. The guiding principle is that, in all cases, you should make an honest assessment, based on the facts, of the value of the item or service that is being auctioned or raffled.

This will be straightforward for most items. However, for some it will be more complicated. The examples in the next section will help you understand how you should approach your assessment. When is an auction prize a donation? There are two possible donation “components” to auction prizes: when you receive an item or service for auction when you auction the item or service Receiving the prize You need to report an auction prize when you receive a prize for auction either without charge or at a non-commercial discount. This counts as a donation to you if: the value of the prize, if the item is given free of charge exceeds £500, or, the amount of the discount exceeds £500 If the item is given free of charge, the amount of the donation will be the value of the item. If the item is given at a discount, the amount of the donation will be the value of the discount. At the auction A further donation is made to you if the buyer pays more than the prize is worth, and if the difference between the item’s worth and what the buyer pays is more than £500. If you pay the full value of the item when acquiring an auction prize, no donation has been received at that point. If the successful bid for the auction prize is at or below the value of the prize, no donation has been made. If the successful bid for the auction prize is more than £500 above the value of the prize, then a donation has been made. Last updated: 31 March 2022 Book traversal links for The guiding principle Auction prizes Valuing prizes: how to make an honest assessment Valuing prizes: how to make an honest assessment Calculating value Where you are given an auction prize before it is auctioned, you must calculate its value so that you know whether or not to treat it as a donation. A common way to determine the value of an auction prize is to check its price (or the price of a reasonable equivalent). Where there is doubt as to the exact value of an item or service, you should obtain three commercial quotes and use the average of the three. At auction Any subsequent donation is made if the successful bidder pays more than the market price of the item or service; the donation element is the difference between the price paid by the buyer and the value of the prize. Winning bids that are donations are always categorised as money donations. Last updated: 31 March 2022 Book traversal links for Valuing prizes: how to make an honest assessment The guiding principle Valuing prizes: examples Valuing prizes: examples The examples below illustrate how to apply the guiding principle in some common circumstances. They are intended to help you to consider how you can assess the value of an auction prize. They are not exhaustive. In each case, you must consider the particular facts in order to reach an honest assessment of how to value the auction prize(s). If you’re not sure how to value a particular prize, you can contact us for advice. We are happy to talk through how you propose to assess the value of a particular prize. As your party is required to keep records that show and explain the transactions it has entered into, you should ensure you keep a record of assessments and valuations so that you can explain whether or not a donation has been made. Example 1: a new car A permissible donor donates a new car to a political party as an auction prize. The donor requests a nominal fee of £1,000 for the car. Upon checking the manufacturer’s website you determine that the car has a recommended retail price – a value – of £12,000. In this scenario, the donor has made a non-money donation to the party of the value of the car minus the fee they have charged. This is £12,000 (value of the car) – £1,000 (fee) = a non-money donation of £11,000. There is a non-money donation to the party of £11,000 which must be reported in a quarterly donation report covering the date when the car was accepted. At auction the car sells for £18,000. To determine whether a donation has been made, subtract the value of the car from the winning bid: £18,000 (winning bid) – £12,000 (value of the car) = a money donation of £6,000. A money donation of £6,000 has been made to the party at

the auction. The party must check the permissibility of the donor before accepting the donation.

**Example 2: artwork** An artist donates, free of charge, one of their works to an accounting unit of a political party for auction. The threshold for declaring donations accepted by an accounting unit to the Commission is £1,500. The artist values their work at approximately £1,500 based on the sale of earlier works. You should check that this valuation is accurate based on the sale prices of the artist's other works in order to make a reasonable and honest assessment of the value of the work. If the artist has not sold similar works before, you should obtain a second and third opinion in order to determine whether the donation needs to be reported to the Commission or not. Two appraisers independently value the artwork at £1,400 and £1,350. To arrive at a market value of the piece, obtain an average of the three figures:  $(£1,500 + £1,400 + £1,350) \div 3 = £1,420$  As the item was donated free of charge, you should conclude that a non-money donation of £1,420 has been made to the party. Occasionally, you may be unable to determine the value of an item or service before an auction. For example if the artwork has been done by a prominent public figure who is not an artist or has not sold artwork before. In such a case you may have to wait until the item or service is bought at auction before assigning value to it, and then reporting it as a donation, if necessary. We are happy to offer advice in such cases, so do contact us.

**Example 3: use of a holiday home** A donor, Mr Smith, has offered to your party, at no charge, the use of his Spanish holiday home for a week during the summer for the next five years. If Mr Smith rents out his holiday home, you should use the price he usually charges and report this as a non-money donation to the party. Alternatively, if the holiday home is not usually available to rent, you should identify similar rentals in the area and use the advertised rates to work out the market value of the use of Mr Smith's home. In this case, you have calculated that the value of this service is £10,000 based on an internet search for prices of holiday rentals in that area of Spain at that time of year (£2,000 a year x 5 years). You must check that Mr Smith is a permissible donor and report to the Commission in the next quarterly report a non-money donation of £10,000 from Mr Smith. At auction this prize attracts a winning bid of £20,000 from Ms Brown. To calculate the donation element of this transaction, subtract the market value of the prize from the winning bid: £20,000 (winning bid) - £10,000 (value) = a money donation of £10,000 You must check the permissibility of, and also report, the money donation of £10,000 from Ms Brown.

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[Book traversal links for Valuing prizes: examples](#)

[Valuing prizes: how to make an honest assessment](#)

[Reporting auction prize donations](#)

[Reporting auction prize donations Among the details of the donation you need to report, you must report the date the donation is received. You usually receive a donation on the day you take physical ownership of it. But you may receive it earlier if a person makes a firm commitment to provide the donation to you. For example, if someone donates a crate of vintage champagne to you for auction, you might receive it on the date that the person gives the crate to you. But if the person donating the crate of vintage champagne offers to store the champagne for you until there has been a successful bid for it at auction, you will receive the donation when the commitment to donate the crate is made. Sometimes it may be difficult to decide when you have received a donation. You should make an honest assessment based on all the circumstances. If you are not sure, please contact us for advice.](#)

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[Sponsorship](#)

[Sponsorship What is sponsorship?](#)

Sponsorship is support given to a political party, or other regulated organisation or individual, that helps them meet the costs of: any conference, meeting or other event



(including digital conferences or events) the preparation, production, or distribution of a publication (print or digital), or any study or research.

Sponsorship payments are a type of donation under the Political Parties, Elections and Referendums Act 2000 (PPERA). Where a payment does not amount to sponsorship, it may still be a donation if it meets the definition of a donation under PERA. What are the sponsorship rules? As with all donations to parties, sponsorship payments over £500 can only be accepted from a permissible donor. You must report donations you receive over certain thresholds. Please see [Who can you accept donations and loans from?](#) and [Which donations and loans do you need to report?](#) for further details.

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[auction prize donations](#)

Are there any exemptions to the sponsorship rules? Are there any exemptions to the sponsorship rules? Yes: Admission charges for conferences, meetings or other events - for example party conference entry passes or an admission fee to attend an event organised by or on behalf of a party, regulated organisation or individual

The purchase price of any publications

Commercial rate payments for adverts in publications – any amounts above the commercial rate will not be exempt and will be considered a donation if the value exceeds £500

Some payments for conference stands

Are all types of advertising exempt? No. The exemption only applies up to the commercial value of adverts which appear in publications. For example, adverts that appear in any publication, including a publication which sets out a party's policies, such as a manifesto ahead of an election. Payments for any other type of advertising, such as banners at an event or digital advertising at a virtual event, should be treated as sponsorship if they help meet the cost of the event.

Advertising payments that do not help to meet the costs of an event or publication in any way do not count as sponsorship. For example, if you sell advertising space for your online event and do not incur any direct costs for the event. However, if someone pays more than the commercial value of an advert, the difference between what they pay and the commercial value will be a donation.

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[Book traversal links for Are there any exemptions to the sponsorship rules?](#)

Sponsorship

How much of what you receive is a donation? How much of what you receive is a donation? When calculating the value of sponsorship, the full amount of the payment received should be taken into account and reported if over the thresholds above. No deduction for any commercial value, or any benefit to the sponsor etc, should be made.

Fundraising events and dinners

If an event is hosted by or on behalf of a party (or party accounting unit), or another regulated organisation or individual, support to help meet the costs of the event must be treated as sponsorship.

For payments for a place or table at a dinner organised by a party or other regulated organisation or individual, the difference between the value of the dinner and the amount paid is a donation.

Treatment of VAT

Where a sponsorship payment includes VAT, the question of whether the VAT element should be reported as part of the sponsorship will depend on the facts. For instance, if the party would have been liable for the VAT if it had not been paid, then its payment is a benefit to the party and should be reported as sponsorship.

Sponsorship by companies

Where a company makes a payment that is treated as sponsorship, the entire amount is considered a donation under electoral law. Companies will therefore need to ensure that they have complied with any applicable controls on making a political donation under company law.

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[Are there any exemptions to the sponsorship rules?](#)

Party conferences and conference stands

Party conferences and conference stands

Many political parties hold conferences through the year. There are certain rules that

parties should be aware of which apply to payments parties receive towards their conferences. Some political parties offer space for exhibitors for conference stands. The Political Parties, Elections and Referendums Act 2000 (PPERA) provides that the Commission sets a “maximum rate” up to which the hire of these stands will not be considered sponsorship. The Commission has set maximum rates for physical conference stands and digital conference stands respectively. Last updated: 31 March 2022

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How much of what you receive is a donation?

Digital conference stands

Digital conference stands

If a political party hosts a digital conference and makes available live promotional space on the online platform it is using, it may be considered a digital conference stand. The typical features of a digital conference stand include: The digital stand must be available for hire for the duration of the conference There must be some level of real-time interaction between attendees and exhibitor It must be live An advert or banner (or something similar) on the conference website or hosting platform (note: an advert on a website without the other elements would not, in itself, be a digital conference stand) Payments of up to £7,000 (excluding VAT) for a digital stand do not need to be treated as sponsorship or any other type of donation. Anything you receive over and above £7,000 (excluding VAT) should be treated as sponsorship, and therefore as a donation to the party. You must report this donation if the amount you accept from one source exceeds the relevant reporting threshold. If you charge a higher price than £7,000 (excluding VAT) for a digital stand, we expect you to keep sufficient records to show this transaction. This includes details of the price you applied to it and how you calculated the price. We may ask to see your record keeping for our assurance purposes. Last updated: 31 March 2022

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Party conferences and conference stands

Physical conference stands

Physical conference stands

Payments of up to £15,000 (excluding VAT) for a 3m x 3m physical stand do not need to be treated as sponsorship or any other type of donation. Anything you receive above £15,000 (excluding VAT) for a 3m x 3m stand should be treated as sponsorship, and therefore as a donation to the party. You must report this donation if the amount you accept from one source exceeds the relevant reporting threshold. A higher pro rata amount can apply for stands larger than 3m x 3m but it is not necessary to pro rata a lower amount for smaller stands. If you charge a higher price than £15,000 (excluding VAT) for a stand larger than 3m x 3m, we expect you to keep sufficient records to show this transaction. This includes details of the size of the stand, what price you applied to it and how you calculated the price. We may ask to see your record keeping for our assurance purposes. If you use a higher pro-rata price for a physical conference stand larger than 3m x 3m, anything you receive above the relevant price must be treated as a donation to the party. Last updated: 31 March 2022

[Book traversal links for Physical conference stands](#)

Digital conference stands

Fringe events, receptions and meetings

Fringe events, receptions and meetings

Some political parties hold fringe events and other meetings at their party conferences. If you receive payments to hold these events, these payments will count as sponsorship. In this case any payments received with a value of over £500 can only be accepted from a permissible donor. The full value of the payment received should be taken into account and treated as sponsorship, and therefore as a donation to the party. This must be reported by the party if the amount you accept from one source exceeds the donation reporting thresholds. Please see ‘Which donations and loans do you need to report’ for details of the reporting thresholds. Last updated: 31 March 2022

[Book traversal links for Fringe events, receptions and meetings](#)

Physical conference stands

Conference or event packages

Conference or event packages Some parties may offer overall discounts when a combined package of items relating to an event are purchased together, for example a conference stand, a number of admission passes, and a number of seats at a dinner. If you offer a conference package, you will need to consider each part of the package to assess whether it is reportable. Some elements may be exempt, such as an admission charge, whilst others elements of the package, such as non-exempt types of advertising, will be treated as sponsorship if they help to meet the costs of the event. Last updated: 31 March 2022 [Book traversal links for Conference or event packages](#)

Fringe events, receptions and meetings What must you record when you accept a donation? What must you record when you accept a donation? If you accept a donation over £500, you must record these details: the required details of the source (please see [Who can you accept donations and loans from?](#) for guidance on the details you must record for each type of source) the section of the party that has accepted the donation (central party or an accounting unit) the amount of the donation, if money, or the nature and the value of the donation if non-money the date on which the donation was received the date on which the donation was accepted whether the donation is from an Irish source If you are reporting a donation from an Irish individual or unincorporated association, you must also provide us with extra documents when submitting your quarterly report. Please see the sections [Irish individuals](#) and [Irish unincorporated associations](#) for further details. Last updated: 31 March 2022 [Book traversal links for What must you record when you accept a donation?](#)

How much of what you receive is a donation? What do you do if you receive a donation from an impermissible or unidentifiable source? What do you do if you receive a donation from an impermissible or unidentifiable source? If you receive a donation and it isn't permissible, you must return it within 30 days. If your party keeps the impermissible donation after the 30 days, you are deemed to have accepted it. If your party accepts an impermissible donation, your party may be subject to civil sanctions. The party and the treasurer may also have committed criminal offences. Any potential breach will be dealt with in accordance with our [Enforcement Policy](#). [Enforcement Policy 4 April 2016 to 31 August 2023](#) If you've accepted an impermissible donation, you should tell us as soon as possible. You must record: the name of the source, if known the amount of the donation, if money, or the nature and value of the donation if non-money the manner in which the donation was made the date you received the donation the date you returned the donation the action you took to return the donation (for example, the person or institution you returned it to) You must include all impermissible donations in your quarterly report. How do you return an impermissible donation? If you know who the donor is, you must return it to them within 30 days of receiving the donation. If the donation is from an unidentified source (for example, an anonymous £600 money donation), you must return it within 30 days of receiving the donation to: the person who transferred the donation to you; or the financial institution used to transfer the donation If you cannot identify either, you must send the donation to the Electoral Commission. We will pay it into the Consolidated Fund, which is managed by HM Treasury. If any interest has been gained on the donation before you return it, you can keep it. This is not treated as a donation and it does not need to be reported. Last updated: 31 March 2022 [Book traversal links for What do you do if you receive a donation from an impermissible or unidentifiable source?](#)

What must you record when you accept a donation? Which loans are covered by the rules? 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? What do you need to do before you enter into a loan? You can only enter into a loan with certain permissible sources. Please see Who can you accept donations and loans from? for the full list of permissible sources. You must complete permissibility checks before you enter into a loan as entering into a loan with an impermissible source is a criminal offence. You must satisfy yourselves that the source is permissible each time a loan is made, even if you have made permissibility checks for past loans from the same source. You should also carry out regular checks throughout the term of the loan to make sure that the source is still permissible. This is because the source must remain permissible for the whole period of the loan. You should keep a record of all your permissibility checks to show that you have followed the rules. If a source isn't permissible or they become impermissible at any point during the loan period, the transaction is void under the Political Parties, Elections and Referendums Act 2000 (PPERA). You must still repay a loan that is void and the Commission may apply to the courts to recover the money if it is not repaid. If you have entered into an impermissible loan, or a loan becomes impermissible during the loan period, please read What do you do if you have a loan from an impermissible source? for further guidance on the actions you must take. Last updated: 31 March 2022 Book traversal links for What do you need to do before you enter into a loan? Which loans are covered by the rules? How do you work out the value of a loan? How do you work out the value of a loan? Type of loan Value A loan of money The total amount you will borrow A credit facility The maximum amount you can borrow A security (connected transaction) The amount which the lender would be liable for if your party defaults If the loan allows any interest to be added to the total amount you borrow, you don't need to include this in the value of the loan. Last updated: 31 March 2022 Book traversal links for How do you work out the value of a loan? What do you need to do before you enter into a loan? What must you record when you enter into a loan? What must you record when you enter into a loan? If you enter into a loan over £500, you must record these details: the required details of the source (please see Who can you accept donation and loans from? for guidance on the details you must record for each source) the section of the party that has entered into the loan (central party or an accounting unit) the nature of the transaction – whether it is a loan, credit facility or security arrangement the value of the loan the date the loan was entered into the date the loan is due to be repaid or a statement that it is indefinite, or otherwise how the date will be determined under the agreement if the loan ended, the date it ended the rate of interest – or how the rate will be determined under the agreement, or a statement that no interest is payable whether the agreement contains a provision that enables outstanding interest to be added to the sum owed whether or not any security has been given for the loan whether the loan was from an Irish source If you are reporting a loan from an Irish individual or unincorporated association, you must also provide us with extra documents when submitting your quarterly report. Please see the sections Irish individuals and Irish unincorporated associations for further details. Last updated: 31 March 2022 Book traversal links for What must you record when you enter into a

loan? How do you work out the value of a loan? What do you do if you have a loan from an impermissible source? What do you do if you have a loan from an impermissible source? If a source isn't permissible or they become impermissible at any point during the loan period, the transaction is void. It has no legal effect and you must pay back anything you owe. You must therefore continue to check the permissibility of the source throughout the term of the loan. If you have entered into a loan with an impermissible source, you should let us know as soon as you become aware the source is impermissible. You must record these details: the same details for a permissible loan (see What must you record when you enter into a loan? ) details of how you dealt with the transaction, for example, how you repaid the loan You must include all impermissible loans in your quarterly report. Last updated: 31 March 2022 Book traversal links for What do you do if you have an impermissible loan? What must you record when you enter into a loan? Who can you accept donations and loans from? Who can you accept donations and loans from? A registered Northern Ireland political party can accept donations from and enter into loans with the following permissible sources: an individual registered on a UK electoral register, including overseas electors and those leaving bequests an Irish citizen, including those leaving bequests a UK-registered company which is incorporated in the UK and carries on business in the UK an Irish-registered company which is incorporated in the EU, and has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed a UK-registered or Irish-registered political party a UK-registered or Irish-registered trade union a UK-registered or Irish-registered building society a UK-registered limited liability partnership which carries on business in the UK an Irish-registered limited liability partnership that has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed a UK-registered or Irish-registered friendly, industrial or provident society a UK-based unincorporated association that carries on the majority of its business or other activities in the UK an Irish based unincorporated association that carries on the majority of its business or other activities in Ireland and has its main office in Ireland You can also accept donations, but not loans, from certain types of trusts, certain public funds and from anyone who is paying for the reasonable costs of a visit outside the UK. Although you can legally accept donations from charities as long as they are also permissible donors, charities are not usually allowed to make political donations under charity law. If you know that a donor is a charity, you should make sure that they get advice from the Charity Commission for Northern Ireland (or other charity regulator, as appropriate) before they make the donation. Last updated: 31 March 2022 Book traversal links for Who can you accept donations and loans from? What do you do if you have a loan from an impermissible source? UK individuals UK individuals What makes a UK individual permissible? Individuals must be on a UK electoral register at the time of the donation or loan. This includes overseas electors. If you are left a bequest, and the individual was on the electoral register at any time five years before their death, you can accept the donation. How do you check permissibility? You can use the electoral register to check if an individual is permissible. Registered political parties are entitled to a free copy of the full electoral register. A new version of the electoral register is usually published on 1 December every year, and it is updated regularly. You should contact the Electoral Office for Northern Ireland or the Electoral Registration Officer at the relevant local council in Great Britain in writing for your copy, explaining that you are asking for it as a registered political party. You should also ask them to send you all the updates. You will

receive the register in data form unless you request a printed version of the register. You can find contact details for local councils through our postcode search . You must check the register and updates carefully to make sure that the person is on the register on the date you enter into the loan, or on which you received the donation. In special circumstances, people have an anonymous registration. If a donor is anonymously registered, you must provide a statement that you have seen evidence that the individual has an anonymous entry on the register. Evidence will be in the form of a certificate of anonymous registration. You must submit a copy of the certificate with your quarterly report. You must only use the register for checking if an individual is permissible, or for electoral purposes. You must not pass it on to anyone else. What do you need to record? You must record: the individual's full name the address as it is shown on the electoral register, or if the person is an overseas elector, their home address You may find it helpful to note the person's electoral number, as a record of your check. Last updated: 31 March 2022 Book traversal links for UK individuals Who can you accept donations and loans from? Irish individuals Irish individuals What makes an Irish individual permissible? An Irish individual or a bequest from an Irish citizen is permissible if they are eligible (or would have been eligible) to obtain one of the following documents: an Irish passport an Irish certificate of nationality an Irish certificate of naturalisation How do you check permissibility? You should ask the individual to show you one of the documents mentioned above or satisfy yourself that they are, or in the case of a bequest, would have been eligible to obtain one of them. What do you need to record? You must record the individual's full name. You may also find it helpful to note the documentation that the individual produced, as a record of your check. You will need to provide us with a certified copy of one of the documents listed above when you report a donation or loan from an Irish individual to us. The document must be certified by the Department of Foreign Affairs Ireland. Certified copies can be obtained from: Consular Division Department of Foreign Affairs and Trade 80 St. Stephen's Green Dublin 2 D02 VY53 Tel: +353 1 4082174 / 4082322 Certified copies may also be requested from Irish Embassies and Consulates abroad. Please visit the Department of Foreign Affairs' website for contact details. If you receive a bequest from an Irish citizen please contact us for advice on the supporting documentation you will need to include with your donation report. Last updated: 31 March 2022 Book traversal links for Irish individuals UK individuals UK companies UK companies What makes a UK company permissible? A company is permissible if it is: registered as a company at Companies House incorporated in the UK, and carrying on business in the UK You must be sure that the company meets all three criteria. How do you check UK company registration? You should check the register at Companies House, using the free Webcheck service at [companieshouse.gov.uk](https://www.companieshouse.gov.uk) . You should look at the full register entry for the company. How do you check if the a company is carrying on business in the UK? You must be satisfied that the company is carrying on business in the UK. The business can be non-profit-making. Even if you have direct personal knowledge of the company, you should check the Companies House register to see if: the company is in liquidation, dormant, or about to be struck off the company's accounts and annual return are overdue A company may still be carrying on business if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case. For any company, you should consider looking at: the company's website relevant trade, telephone directories or reputable websites the latest accounts filed at Companies House If you are still not sure if the company is carrying on business in the UK, you should ask for written confirmation of its

business activities from the company's directors. What do you need to record? You must record: the name as it is shown on the register the company's registered office address the registered company number Last updated: 31 March 2022 Book traversal links for UK companies Irish individuals Irish companies Irish companies What makes an Irish company permissible? An Irish company is permissible if it is: registered as a company at the Companies Registration Office Ireland incorporated in a Member State of the EU, and has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed You must be sure that the company meets all three criteria. How do I check Irish company registration and EU incorporation? You should check the register at the Companies Registration Office Ireland at [core.cro.ie](http://core.cro.ie) . You must check where the company is incorporated. Non-Irish companies may have a branch or place of business in Ireland but may not be incorporated within the EU. How do you check if the company is carrying out one or more of its principal activities in Ireland or Northern Ireland? You must be satisfied that the company has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed. The business can be non-profit-making. Even if you have direct personal knowledge of the company, you should check with Companies Registration Office Ireland to see if: the company is still active the company's accounts and annual return are overdue A company may still be carrying out one or more of its principal activities if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case. For any company, you should consider looking at: the company's website relevant trade, telephone directories or reputable websites the latest accounts filed at Companies Registration Office Ireland If you are still not sure if the company is carrying out one or more of its principal activities you should ask for written confirmation that one or more of the company's principal activities are directed from its office in Ireland or Northern Ireland. What do you need to record? You must record: the name as it is shown on the register the company's registered office address the registered company number Last updated: 31 March 2022 Book traversal links for Irish companies UK companies UK limited liability partnerships UK limited liability partnerships What makes a UK limited liability partnership permissible? A limited liability partnership (LLP) is a permissible donor if it is: registered as an LLP at Companies House carrying on business in the UK How do you check permissibility? You should check the register at Companies House, using the free Webcheck service at [companieshouse.gov.uk](http://companieshouse.gov.uk) . How do you check if a limited liability partnership is carrying on business in the UK? You must be satisfied that the LLP is carrying on business in the UK. The business can be non-profit-making. Even if you have direct personal knowledge of the LLP, you should check the Companies House register to see if: the LLP is in liquidation, dormant, or about to be struck off the LLP's accounts and annual return are overdue An LLP may still be carrying on business if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case. For any company, you should consider looking at: the LLP's website relevant trade, telephone directories or reputable websites the latest accounts filed at Companies House If you are still not sure if the LLP is carrying on business in the UK, you should ask for written confirmation of its business activities from the LLP's directors. What do you need to record? You must record: the name as it is shown on the register the LLP's registered office address Last updated: 31 March 2022 Book traversal links for UK limited liability partnerships Irish companies Irish limited liability partnerships Irish limited liability partnerships What makes an Irish limited liability partnership

permissible? An Irish limited liability partnership (LLP) is a permissible donor or lender if it is: registered as an LLP with the Companies Registration Office Ireland has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed How do you check permissibility? To check the permissibility of an Irish LLP you should check the register at the Companies Registration Office Ireland at [core.cro.ie](http://core.cro.ie) . How do you check if the LLP is carrying out one or more of its principal activities in Ireland or Northern Ireland? You must be satisfied that the LLP has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed. The business can be non-profit-making. Even if you have direct personal knowledge of the LLP, you should check with the Companies Registration Office Ireland to see if: the LLP is still active the LLP's accounts and annual return are overdue A LLP may still be carrying out one or more of its principal activities if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case. For any LLP, you should consider looking at: the LLP's website relevant trade, telephone directories or reputable websites the latest accounts filed at the Companies Registration Office Ireland If you are still not sure if the LLP is permissible you should ask for written confirmation that one or more of the LLP's principal activities are directed from its office in Ireland or Northern Ireland. What do you need to record? You must record: the name as it is shown on the register the LLP's registered office address Last updated: 31 March 2022 Book traversal links for Irish limited liability partnerships UK limited liability partnerships UK unincorporated associations UK unincorporated associations What makes a UK unincorporated association permissible? An unincorporated association is a permissible if: it has more than one member the main office is in the UK it is carrying on business or other activities in the UK How do you check permissibility? There is no register of unincorporated associations. Permissibility is a matter of fact in each case. In general, an unincorporated association is an association of two or more individuals who have come together to carry out a shared purpose. An unincorporated association has an identifiable membership which is bound together by identifiable rules or an agreement between the members. These rules set out how the unincorporated association is to be run and managed. Sometimes the rules might be formalised, for example in a written constitution. However they do not need to be formalised. For example, members' clubs are sometimes unincorporated associations. If you are not sure that an association meets the criteria, you should consider whether the donation is actually from individuals within it (rather than the association) or if someone within the association is acting as an agent for others. If you think this is the case, you must check the permissibility of all individuals who have contributed more than £500 and treat them as the donors. You can find more information on carrying on business in the previous section How do you check if a company is carrying on business in the UK? If an unincorporated association makes political donations amounting to more than £25,000 in a calendar year, you should make them aware that they have to report this to us. Please see our website for more information on unincorporated associations . What do you need to record? You will need to record: the name of the unincorporated association the association's main office address Last updated: 31 March 2022 Book traversal links for UK unincorporated associations Irish limited liability partnerships Irish unincorporated associations Irish unincorporated associations What makes an Irish unincorporated association permissible? An Irish unincorporated association is a permissible donor or lender if: it has more than one member the main office is in Ireland it is carrying on business



or other activities wholly or mainly in Ireland How do you check permissibility? There is no register of unincorporated associations. Permissibility is a matter of fact in each case. In general, an unincorporated association is an association of two or more individuals who have come together to carry out a shared purpose. An unincorporated association has an identifiable membership which is bound together by identifiable rules or an agreement between the members. These rules set out how the unincorporated association is to be run and managed. Sometimes the rules might be formalised, for example in a written constitution. However they do not need to be formalised. For example, members' clubs are sometimes unincorporated associations. You must check the main office is in Ireland. If you are not sure that an association meets the criteria, you should consider whether the donation is actually from individuals within it (rather than the association) or if someone within the association is acting as an agent for others. If you think this is the case, you must check the permissibility of all individuals who have contributed more than £500 and treat them as the donors. You can find more information on carrying on business in the previous section How do you check if a company is carrying out one or more of its principal activities in Ireland or Northern Ireland? If an unincorporated association makes political donations amounting to more than £25,000 in a calendar year, you should make them aware that they have to report this to us. Please see our website for more information on unincorporated associations . What do you need to record? You will need to record: the name of the unincorporated association the unincorporated association's main office address If you are reporting a donation from an Irish unincorporated association, you must provide a statement from a currently practicing solicitor in Ireland that confirms the name and address of the association and the fact that it is an unincorporated association. If you are reporting a loan, you must provide this statement from a firm of solicitors currently practicing in Ireland. Last updated: 31 March 2022 [Book traversal links for Irish unincorporated associations](#) UK unincorporated associations UK trusts UK trusts What makes a UK trust permissible? Trusts created before 27 July 1999 A trust created before 27 July 1999 is permissible if no property has been transferred to the trust since this date, and the terms of the trust have not varied since this date If the trust is a pre-1999 trust, then you must report: that the donation was from a trustee the date on which the trust was created the full name of the creator of the trust, and every individual or organisation by whom, or under whose will, property was transferred to the trust before 27 July 1999 Permissible donor trusts Permissible donor trusts may have been created before or after 27 July 1999. A permissible donor trust is permissible if the trust was created by an individual or organisation that was a permissible source at the time. and only transfers of property from permissible sources have been made to the trust If a trust was created by an individual's will, that individual must have been on a UK electoral register at any time within five years prior to the date of their death. A trust cannot be a permissible donor trust if it has ever received property from an impermissible or unidentifiable source. If the trust is a permissible donor trust, then you must report: that the donation was from a trustee the required permissibility details of the individual or organisation that created the trust, and every other individual or organisation by whom, or under whose will, property has been transferred to the trust Last updated: 31 March 2022 [Book traversal links for UK trusts](#) Irish unincorporated associations Irish trusts Irish trusts What makes an Irish trust permissible? Trusts created before 1 November 2007 A trust created in Ireland before 1 November 2007 is permissible if it has only received transfers of property from permissible sources since this date. If a trust has

received property from an impermissible or unidentified source since this date, it is not a permissible trust. If the trust is a pre-2007 trust, then you must report: that the donation was from a trustee the date the trust was created the address of the trust's office the required permissibility details of the individual or organisation who created the trust, and every other individual or organisation by whom, or under whose will, property was transferred to the trust after 1 November 2007. Please see the previous pages for guidance on the permissibility details you must report for each type of source. Trusts created on or after 1 November 2007 A trusts created in Ireland on or after 1 November 2007 is permissible if the trust was created by an individual or organisation that was a permissible source at the time, and only transfers of property from permissible sources have been made to the trust If the trust is a post-2007 trust, then you must report: that the donation was from a trustee the date the trust was created the address of the trust's office the required permissibility details of the individual or organisation that created the trust, and every other individual or organisation by whom, or under whose will, property was transferred. Please see the previous pages for guidance on the permissibility details you must report for each type of source. Last updated: 31 March 2022 Book traversal links for Irish trusts UK trusts Public funds and visits outside the UK Public funds and visits outside the UK Public funds Public funds received by registered parties are permissible donations, except for grants paid towards security costs at party conferences. What do you need to record? You will need to record: the full name and address of the organisation making the payment to the party, e.g., House of Commons Fees Office the provision under which the payment to the party has been made, e.g., Resolution of the House of Commons (give date and number, if applicable) Visits outside the UK Payments received by registered parties to meet reasonable qualifying costs incurred in connection with a visit outside the UK by a member or officer of the party are treated as permissible donations. Qualifying costs in relation to a visit include travelling to and from the UK, or travelling, accommodation or subsistence costs while on the visit. What do you need to record? You will need to record: the full name and address of the person or organisation that funded the visit the date(s) on which the visit took place the country or countries in which the visit took place Last updated: 31 March 2022 Book traversal links for Public funds and overseas visits Irish trusts Other sources Other sources UK registered political parties You can find the full list of political parties registered with us on our register of political parties . Irish registered political parties The Irish register of political parties is maintained by the Electoral Commission (Ireland) . UK trade unions A UK trade union must be listed as a trade union by the Certification Officer or the Certification Officer for Northern Ireland to be permissible. You should check the official list of active trade unions on the Certification Officer's website or on the Certification Officer for Northern Ireland's website . Irish trade unions Irish trade unions must be registered by the Registrar of Friendly Societies of Ireland to be permissible. You should check the register of friendly societies maintained by the Registrar. UK building societies A UK building society must be a building society within the meaning of the Building Societies Act 1986 to be permissible. You should check the list of building societies registered by the Financial Conduct Authority on the Mutuals Public Register . Irish building societies An Irish building society must be registered by the Central Bank and Financial Services Authority of Ireland. You should check the Central Bank of Ireland's Registers . UK friendly societies, and industrial and provident societies UK friendly societies, and industrial and provident societies must be registered under the Friendly Societies Act 1974, the Co-

operative and Community Benefit Societies Act 2014, or the Industrial and Provident Societies Act (Northern Ireland) 1969 to be permissible. You should check the Mutuals Public Register maintained by the Financial Conduct Authority. Irish friendly societies, and industrial and provident societies Irish friendly societies, and industrial and provident societies must be registered by the Registrar of Friendly Societies of Ireland to be permissible. You should check the register of friendly societies maintained by the Registrar. What do you need to record? You will need to record: the name of the donor the address, as shown on the relevant register Last updated: 10 August 2023 Book traversal links for Other sources Public funds and visits outside the UK Which donations and loans do you need to report? Which donations and loans do you need to report? Certain donations and loans must be reported to us and made public. We use 'benefits' to refer to both donations and loans over £500. Benefits under £500 are not covered by the rules and do not need to be recorded, aggregated or reported. We publish details of the amounts and the donors and lenders on our website . We don't publish the addresses of individuals who donate or lend. You must submit quarterly reports showing donations and loans accepted in that quarter. There are separate reports for donations and for loans. All parties must report: all impermissible donations all impermissible loans all permissible donations over £7,500 all permissible loans over £7,500 all permissible benefits that add up to over £7,500 from the same source in the same calendar year (aggregated benefits) all permissible benefits that: are (or add up to) over £1,500 ; and come from a source the central party has already accepted an over £7,500 benefit from in that calendar year changes to the details of loans you have already reported to us, such as partial or full repayments or changes to the terms If your party has accounting units, the central party treasurer is responsible for reporting donations from accounting units too. Different reporting thresholds apply to accounting units. You can find more information in the next section, Parties with accounting units .

**Aggregating benefits** You must add together any permissible benefits that fall under the reporting threshold that you receive from the same source in the same calendar year. This means you must add together donations and loans from a source and report these when the total value of the benefits meets the relevant reporting threshold. You should report these aggregated benefits to us in the quarter that they exceed the reporting threshold. Each aggregated benefit should be recorded and reported individually in your quarterly report. Last updated: 31 March 2022 Book traversal links for Which donations and loans do you need to report? Other sources

**Parties with accounting units** Parties with accounting units must report donations and loans received by the central party and accounting units. There are different thresholds for reporting benefits received by each branch of the party. a central party's reporting threshold is over £7,500 an accounting unit's reporting threshold is over £1,500 Accounting unit treasurers do not report to us separately. They must give all the relevant information on benefits to the central party treasurer when requested to do so. The central party treasurer is legally responsible for reporting benefits received by the central party and accounting units to us. Benefits to the central party you must report: all impermissible donations all impermissible loans all permissible donations over £7,500 all permissible loans over £7,500 all permissible benefits that add up to over £7,500 from the same source in the same calendar year (including benefits received by different sections of the party) all permissible benefits that: are (or add up to) over £1,500 ; and come from a source the central party has already accepted an over £7,500 benefit from in that calendar year changes to the details of loans you have already reported to us, such

as partial or full repayments, or changes to the terms Benefits to an accounting unit you must report: all impermissible donations all impermissible loans all permissible donations over £1,500 all permissible loans over £1,500 all permissible benefits that add up to over £1,500 from the same source in the same calendar year changes to the details of loans you have already reported to us, such as partial or full repayments, or changes to the terms Aggregating benefits Aggregating benefits You must add together any permissible benefits that fall under the reporting threshold that you receive from the same source in the same calendar year. This means you must add together donations and loans from a source and report these when the total value of the benefits meets the relevant reporting threshold. If these benefits are made to the same section of the party, you should report these aggregated benefits to us in the quarter that they exceed the central party or accounting unit reporting thresholds, respectively. Benefits from the same source to different sections of a party Permissible benefits that are accepted by an accounting unit but don't meet the reporting threshold should be treated as benefits that have been accepted by the central party. This means the central party reporting threshold will apply to these benefits. For example, an individual might make a number of donations to different sections of a party that are all below the reporting threshold. As the donations made to the accounting units are treated as donations to the central party, these donations are reportable if they exceed the £7,500 reporting threshold when aggregated. You should add together benefits from the same source made to different sections of the party at the end of the calendar year and report these aggregated benefits to us in Quarter Four. Please see the next section Reporting donations and loans: examples for further guidance on reporting benefits. Last updated: 31 March 2022 Book traversal links for Parties with accounting units Which donations and loans do you need to report? Reporting donations and loans: examples Reporting donations and loans: examples Example 1: A limited liability partnership makes a £10,000 donation to a party in March and a £2,000 donation in July. In this example, the £10,000 donation is reportable because it exceeds the over £7,500 reporting threshold. After accepting this donation, the reporting threshold for further benefits from the same source drops to over £1,500 for the remainder of the year. This means the £2,000 donation is also reportable as it meets the lower threshold of over £1,500. Example 2: An unincorporated association makes three donations of £600 to a single accounting unit over a year. When added together the donation amount totals £1,800, which is over the £1,500 threshold for an accounting unit. These aggregated donations are reportable when the reporting threshold is met. In this example the donations become reportable in the quarter in which the third donation is accepted. Example 3: An individual gives a £5,000 donation and a £5,000 loan to the central party in the same calendar year. The party must report any permissible benefits that are or add up to over £7,500 from the same source in a calendar year. When added together the total value of these benefits is £10,000, which exceeds the £7,500 threshold. These aggregated benefits should be reported in the quarter that they exceed the reporting threshold. Example 4: A company gives £5,000 to the central party in January and £1,000 each to three accounting units in May. Individually, these donations are below the reporting thresholds for the central party and accounting units. The party must add together any benefits received from the same source over the calendar year which do not meet the reporting threshold alone. In this case, the three £1,000 donations to the accounting units should be treated as donations to the central party. When added together the total donation amount is £8,000, which is over the £7,500 reporting threshold for donations to the central

party. These aggregated donations are reportable and must be reported at the end of the calendar year, in Quarter Four. Last updated: 31 March 2022 [Book traversal links for Reporting donations and loans: examples](#) Parties with accounting units [How to report donations and loans](#) [How to report donations and loans](#) You must submit donation and loan reports to us every quarter showing the donations and loans your party has accepted during each reporting period. We must receive your reports within 30 days of the end of each reporting quarter. We will investigate any failure to submit a report within the deadline in line with our Enforcement Policy. [Enforcement Policy](#) 4 April 2016 to 31 August 2023 These are the deadlines for submitting quarterly reports: Quarter Date report is due One (1 January – 31 March) 30 April Two (1 April – 30 June) 30 July Three (1 July – 30 September) 30 October Four (1 October – 31 December) 30 January Submitting your reports You can submit your quarterly reports on PEF Online . Alternatively, you can download the reporting forms below and submit the completed forms to us by email or you can post these to us. Exemptions from quarterly reports If you haven't received any donations, entered into any new loans or made any changes to your existing loans, you still need to submit quarterly reports. This is called a 'nil report'. You can submit nil reports through PEF Online or if you are using the paper forms, the form you'll need for this is called an RP10QN (NI) for donations and an RP10QNb (NI) for loans. If you submit four consecutive nil reports, you are exempt from submitting further reports until you receive another reportable donation, enter into a new loan or make changes to an existing loan. If you are unsure whether your party is exempt from submitting a quarterly donations or loans report, please contact us . Even if you are exempt from quarterly reporting, you must still submit annual accounts for your party. Forms [Form RP10a \(NI\): Quarterly report of donations made to a political party registered in Northern Ireland](#) [Explanatory notes for Form RP10a \(NI\): Quarterly report of donations made to a political party registered in Northern Ireland](#) [Form RP10QN \(NI\): Quarterly report of donations made to a political party registered in Northern Ireland: statement of nil report](#) [Explanatory notes for Form RP10QN \(NI\): Quarterly report of donations made to a political party registered in Northern Ireland: statement of nil report](#) [Form RP10b \(NI\): Quarterly report of regulated transactions \(loans\) made to a political party registered in Northern Ireland](#) [Explanatory notes for Form RP10b \(NI\): Quarterly report of regulated transactions \(loans\) made to a political party registered in Northern Ireland](#) [Form RP10QNb \(NI\): Quarterly report of regulated transactions \(loans\) made to a political party registered in Northern Ireland: statement of nil report](#) [Explanatory notes for Form RP10QNb \(NI\): Quarterly report of regulated transactions \(loans\) made to a political party registered in Northern Ireland: statement of nil report](#) Last updated: 31 March 2022 [Book traversal links for How to report donations and loans](#) [Reporting donations and loans: examples](#) [UK Parliamentary general elections](#) [UK Parliamentary general elections](#) When a UK Parliamentary general election (UKPGE) is called you must report to us every week, unless you have made a declaration to us that you will not be standing any candidates at the election. You can make this declaration by submitting a completed Form RP6 to us at any time up until seven days after the election is called. You can withdraw the declaration if your party decides to stand candidates. When a UKPGE is called, we will write to you to let you know how to report to us and we will put details on our website. [Form RP6: Declaration of exemption of a registered political party - integrated notes](#) Last updated: 10 October 2022 [Book traversal links for UK Parliamentary general elections](#) [How to report donations and loans](#)