Guidance on submitting your statements of accounts | Electoral Commission Search Guidance on submitting your statements of accounts You are in the section Home Guidance for parties and accounting units on how to submit statements of accounts. All political parties and accounting units must keep financial records. All parties and some accounting units must submit annual statements of accounts to us. This page contains guidance for parties and accounting units on how to submit statements of accounts. Introduction Introduction to being a party treasurer This part covers: An introduction to your responsibilities Maintaining your party's details Donations and loans responsibilities Annual accounting responsibilities Campaign spending responsibilities Introduction to being a party treasurer Overview Accounts for party treasurers This part covers: A summary of your responsibilities Keeping clear and accurate records Preparing your statement of accounts Overview of accounts-party treasurers Situations & procedures Cash accounting for party treasurers This part covers: Cash accounting - the basics Accounting categories An example set of accounts Cash accounting manual - registered parties Click here to view resources for Situations & procedures: Cash accounting for party treasurers Statement of accounts template cash accounting Accounts spreadsheet tool Situations & procedures Accruals accounting for party treasurers This part covers: Accruals accounting - the basics Accounting categories An example set of accounts Accruals accounting manual registered parties Overview Accounts for accounting unit treasurers This part covers: A summary of your responsibilities Keeping clear and accurate records Preparing your statement of accounts Overview of accounts - accounting units Situations & procedures Cash accounting for accounting units This part covers: Cash accounting - the basics Accounting categories An example set of accounts Cash accounting manual - accounting units Situations & procedures Accruals accounting for accounting units This part covers: Accruals accounting - the basics Accounting categories An example set of accounts Situations & procedures: Accruals accounting for accounting units Tools Submitting statements of accounts This part covers: Spreadsheet tool and templates for submitting statements of accounts Click here to view resources for Tools: Submitting statements of accounts Statement of accounts template cash accounting Statement of accounts template accruals accounting Accounts spreadsheet tool PEF Online user guide: Creating and submitting your statement of accounts