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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 PERA. In our guidance and forms we sometimes use the term 'authorised transactions' to refer to permissible loans, which is what they are called in PERA.

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 PERA. 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

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