

donations and loans in Northern Ireland | Electoral Commission

donations and loans in Northern Ireland      View the navigation tree Go to main guidance section: donations and loans in Northern Ireland Terms we use in this guidance Which donations are covered by the rules? What do you need to do when you receive a donation? How do you work out the value of a donation? Crowdfunding Auction prizes Sponsorship What must you record when you accept a donation? What do you do if you receive a donation from an impermissible or unidentifiable source? Which loans are covered by the rules? What do you need to do before you enter into a loan? How do you work out the value of a loan? What must you record when you enter into a loan? What do you do if you have a loan from an impermissible source? Who can you accept donations and loans from? Which donations and loans do you need to report? How to report donations and loans 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 PPERA 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