

Which donations and loans do you need to report? | Electoral Commission

donations and loans in Great Britain      You are in the   donations and loans in Great Britain section Home   donations and loans in Great Britain View the navigation tree Go to main guidance section:   donations and loans in Great Britain 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? Parties with accounting units Reporting donations and loans: examples How to report donations and loans 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