

Donations and loans: guidance for political parties in Great Britain

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Translations and other formats

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Summary

Registered political parties are required to report their donations and loans to the Electoral Commission on a quarterly basis. Reports are required weekly during a UK Parliamentary general election. The Commission publishes donations and loans reported in a register on its website.

Permissibility

Donations and loans can only be accepted by a political party if they come from permissible sources. A permissible donor or lender must be one of the following:

- an individual registered in a UK electoral register (including bequests)
- a UK registered company which is incorporated within the European Union (EU) and carries on business in the UK
- a Great Britain registered political party
- a UK registered trade union
- a UK registered building society
- a UK registered limited liability partnership that carries on business in the UK
- a UK registered friendly society
- a UK based unincorporated association that carries on business or other activities in the UK

Special rules on permissibility are in effect during a European Parliamentary election for parties contesting the combined Gibraltar/South West England region. These allow the acceptance of donations from Gibraltar sources under certain conditions.

Donations

Parties must report to the Commission all donations – whether in the form of money or goods or services provided without charge or on non-commercial terms – if they exceed the reporting thresholds. Donations over £5,000 to a central party or £1,000 to one of its accounting units must be declared. Various requirements to aggregate donations below this threshold as well as aggregating loans and donations from the same source may also apply.

Parties must provide the value of the donation and the name, address and other relevant details of the donor. Parties must report any donations they have been given that were returned because the donor was unidentifiable or impermissible.

Loans

Loans and other credit arrangements, including credit facilities and the provision of security or a guarantee on behalf of a party, must also be reported. The same thresholds and rules about aggregation apply to reporting of loans as to donations.

Parties must provide the name, address and other relevant details of the lender or guarantor. Details of the value, terms and conditions of the loan must also be reported.

Parties must also report any changes to the terms and conditions of existing loans. The changes must be reported as they occur.

Reporting

Parties must file a report of loans and donations with the Commission on a quarterly basis within 30 days of the end of the quarter. The quarters and relevant reporting deadlines are:

Quarter	Date return due
One (January–March)	30 April
Two (April–June)	30 July
Three (July–September)	30 October
Four (October–December)	30 January

During a UK Parliamentary general election period, parties are required to submit weekly reports of loans and donations. Parties may exempt themselves from this requirement if they declare that they do not intend to field any candidates at the election.

Parties that have not received any reportable donations or loans are required to submit a nil return each quarter. Once a party has submitted four consecutive quarterly nil returns, they are exempt from further reporting until they have a reportable donation or loan. For the purpose of exemption, the loan and donation reports are treated separately so a party may be exempt from one type of report without being exempt from the other.

Forms to report donations and loans are available on the Commission's website (www.electoralcommission.org.uk) within the Regulatory issues/Political parties/Forms and guidance section.

1 Introduction

1.1 Under the Political Parties, Elections and Referendums Act 2000 (PPERA), registered political parties ('parties') are subject to controls on the acceptance and reporting of donations. Additionally, the Electoral Administration Act 2006 (EAA) amended PERA to place controls on parties' participation in and reporting of regulated transactions. Regulated transactions include loans and other credit facilities. Currently, the controls only apply to parties registered on the Great Britain register of parties. The Northern Ireland (Miscellaneous Provisions) Act 2006 exempts parties on the Northern Ireland register from the PERA donation and loan controls until October 2007. The Commission will produce separate guidance for Northern Ireland parties on the application of donation and loan controls before they come into effect.

1.2 Parties can only accept a donation of more than £200 if it is from a 'permissible donor'. Parties are also required to submit reports of donations to the Electoral Commission on a quarterly basis. These reports must include details of the following donations:

- donations of more than £5,000 accepted by the party headquarters from permissible donors
- donations of more than £1,000 accepted by a party's accounting units (AUs) from permissible donors
- donations of more than £200 received from an impermissible or unidentified donor

1.3 Similar controls relate to regulated transactions. Regulated transactions comprise loans, credit facilities and the provision of security or guarantees on behalf of a party. For the sake of simplicity, throughout this document the term 'loans' is used to encompass all regulated transactions.

1.4 Parties cannot take part in a loan with a value of over £200 unless all participants in the loan are authorised participants (described in this document as 'permissible lenders'). Parties must submit reports of loans to the Electoral Commission on a quarterly basis. These reports must include details of the following transactions:

- new loans entered into by the party in that quarter from permissible lenders
- loans whose terms have changed in that quarter, including loans that have ended, from permissible lenders
- loans entered into by the party in that quarter where one or more of the other participants is an impermissible lender

1.5 This document has been written to provide guidance to parties on the donation and loans controls, and to assist them in complying with the controls. It outlines what constitutes a donation or loan, who can make a donation or enter into a loan and how to deal with and report donations and loans. Where applicable, the relevant statutory reference in PERA is included (e.g. Section 56). Section numbers with a letter after them (e.g. Section 71F) were inserted into PERA by the EAA.

1.6 This guidance cannot substitute for the actual effect of the statute, but represents the Commission’s interpretation of the law. The Commission may amend this document on the basis of any future experience, legislation or judicial rulings.

1.7 While this document provides detailed guidance and examples on the application of PPERA, it remains a general guide and inevitably does not cover all the circumstances that may arise in relation to the acceptance of donations and loans by parties. Guidance on queries not covered in this document can be obtained from:

Regulatory Services
The Electoral Commission
Trevelyan House
30 Great Peter Street
London SW1P 2HW

Tel: 020 7271 0579
Fax: 020 7271 0505
Email: rs@electoralcommission.org.uk
www.electoralcommission.org.uk

1.8 Table 1 lists the acts of Parliament referred to in this document and their abbreviations.

Table 1: Table of abbreviations

Act	Abbreviation
Representation of the People Act 1983	RPA 1983
Representation of the People Act 1985	RPA 1985
Political Parties, Elections and Referendums Act 2000	PPERA
Electoral Administration Act 2006	EAA

2 Defining parties, donations and regulated transactions

Registered parties

2.1 All parties registered on the register of parties for Great Britain, excluding minor parties, are required to comply with the controls on donations and regulated transactions.

2.2 Minor parties are parties registered only to contest parish and community elections in England and Wales.

Accounting units

2.3 Large parties may register AUs. AUs are sections of the party whose finances are not managed directly by the party's headquarters.

2.4 Parties are required to report to the Commission details of relevant donations received by AUs. Therefore, like parties' headquarters, they are required to maintain accurate records of donations made to them. This information should be submitted to parties' headquarters in accordance with the procedures notified to AUs by parties.

Donations

Types of donation

2.5 Under PPERA (Section 50), any of the following should be treated as a donation if the value is of more than £200:

- a gift of money or other property,¹ for example:
 - a cash donation
 - a photocopier
 - a bequest
- any sponsorship provided to a party in relation to the following:
 - a meeting or other event hosted by or on behalf of the party (e.g. sponsorship of a dinner at a party's annual conference)
 - any document produced by or on behalf of a party (e.g. a booklet produced by a party to promote a certain policy sponsored by an organisation which supports the policy)
 - research undertaken by or on behalf of a party (e.g. research into the views of party members on a particular policy issue paid for by an organisation with an interest in that policy area)

¹ For more on common types of donation arising from sources such as fundraisers, see Chapter 6, 'Common types of donation'.

- a subscription or other fee paid for affiliation to or membership of the party, for example:
 - an organisation pays a monthly affiliation payment of £20,000 to a party
 - an individual party supporter takes out ‘gold’ membership of a party for £500
- money spent (other than by or on behalf of the party) in paying expenses incurred by it, for example the payment of a party’s monthly office rental costs
- the provision – other than on commercial terms – of property, services or facilities for use by a party,² for example:
 - office space provided to a party without charge
 - provision by an employer of an individual to work for a party at no cost to the party
 - a 50% discount offered to a party when purchasing new office equipment

2.6 In addition, the following are treated as donations to parties.

Payments from public funds

2.7 Payments from any of the following are treated as permissible donations (Section 55):

- the consolidated fund of the UK, the Scottish consolidated fund, or the consolidated fund of Northern Ireland
- money provided by Parliament or appropriated by Act of the Northern Ireland Assembly
- any Minister of the Crown, the Scottish Ministers or any Minister within the meaning of the Northern Ireland Act 1998
- any government department (including a Northern Ireland department) or any part of the Scottish administration
- the National Assembly for Wales
- payments by the Scottish Parliamentary Corporate Body or the Northern Ireland Assembly Commission
- the Electoral Commission (including policy development grants)

Overseas visits

2.8 In addition to the type of donations listed above, parties should treat as permissible donations the cost of any overseas visits undertaken by any party officer, member, trustee or agent of the party in their capacity as such. Guidance on overseas visits can be found in paragraph 3.14.

² Because they are now regulated separately, loans need not be treated as donations whether or not they are on commercial terms.

Payments etc. that are not donations

2.9 Certain payments and services that are provided to political parties are not treated as donations, and hence are exempted from the requirements of PPERA (Section 52). These payments/services are:

- any grant paid under Section 170 of the Criminal Justice and Public Order Act 1994 (security costs at party conferences)
- any payment made by or on behalf of the European Parliament for the purpose of assisting members of the Parliament to perform their functions as such members
- the transmission by a broadcaster, free of charge, of a party political broadcast or a referendum campaign broadcast (within the meaning of Section 127 of PPERA)
- any other facilities provided in pursuance of any right conferred on a party or candidate at an election or a referendum, for example free postal facility
- the provision of assistance by a person appointed under Section 9 of the Local Government and Housing Act 1989 (i.e. assistance provided to local councillors by a person employed to provide support to a political group on a council)
- the provision by an individual of their own services provided voluntarily and in their own time, for example a party member campaigning at weekends
- any interest accruing from an impermissible donation
- any contribution of £200 or less

‘Commercial’ payments

2.10 There is no requirement to treat as a donation any payment made for services provided by or on behalf of the party, provided that the value of the payment made to the party for the services is equal to the market value of the services provided.

2.11 If the payment made to a party for services provided by it exceeds the value of the services provided, the payment constitutes a donation to the party. However, if the payment also falls into the definition of sponsorship (i.e. any money or property transferred to the party for the purpose of meeting defined expenses incurred in connection with conferences, publications, research, etc.), the payment should be reported specifically as sponsorship (see paragraph 5.5).

2.12 In case of doubt as to whether or not payments have exceeded the market value of the services provided, the party is advised to obtain three commercial quotes for the same service. The average of these quotes should be taken to be the value of the service. A donation is only made if the difference between the value of the service and the price paid exceeds £200.

Regulated transactions

2.13 Regulated transactions are defined by PPERA (Section 71F) as:

- a loan to a party, for example:
 - a mortgage owed to a bank on a party’s headquarters
 - the loan by a supporter of cash to pay for a party’s election campaign

- a credit facility extended to a party where the party can later draw on a loan of money not exceeding an amount specified in the credit facility agreement, for example:
 - a bank overdraft
 - a corporate credit card

2.14 It is the existence of a credit facility and not its use which constitutes the regulated transaction.

2.15 Another type of regulated transaction under PPERA is a 'connected transaction' (Section 71F(9)). This is defined as the provision of security on behalf of a party, for example:

- a supporter provides a personal guarantee to a bank to repay a party's mortgage if they are unable to do so
- a supporter gives a supplier a charge against their own property if a party fails to meet a trade credit agreement

2.16 It should be noted that transactions entered into by an officer, member, trustee or agent of the party are reportable transactions entered into by the party if the person has entered into the transaction in their official capacity (Section 71F(7)).

Transactions that are not regulated transactions

2.17 The following are not regulated transactions:

- the provision of trade credit for the purchase of goods or services from a merchant where no cash is made available to the party
- finance leases where a party pays for equipment over an extended time period where it does not involve a credit facility (see Appendix A, 'Glossary')
- any transactions whose value is less than £200
- the loan of property other than money (though this may be considered a donation as specified above)

2.18 It should, however, be noted that connected transactions can arise even in respect of transactions that are not regulated transactions. For example, if a supporter provides a guarantee so that a party can receive trade credit, this would be a regulated connected transaction if its value exceeded £200.

The value of a regulated transaction

2.19 The value of the transaction should be calculated as follows (Section 71G):

- for a loan, the total amount to be lent under the loan agreement (not including interest)
- for a credit facility, the maximum that can be borrowed under the facility
- where an individual has provided a guarantee or security on behalf of a party, the maximum amount the individual could be liable to pay

The value does not include a calculation to take account of any provision for interest to be added on to the capital outstanding on the loan rather than being repaid.

2.20 As stated in paragraph 1.3, throughout this document the term 'loans' encompasses all regulated transactions.

3 Permissible donors, lenders and donations

3.1 PPERA specifies a list of individuals and organisations that are permissible donors for the purposes of accepting a donation and authorised participants for the purposes of loans and credit facilities. Additionally, the legislation identifies other types and sources of donations which can be accepted by parties.

3.2 To avoid confusion, ‘authorised participants’ will be described as ‘permissible lenders’ throughout this document. This means the term ‘lender’ also includes someone who provides a guarantee or other security on behalf of a party.

3.3 **It is the legal responsibility of a party, and in particular its registered treasurer, when receiving a donation to take all reasonable steps forthwith to satisfy themselves that the source of a donation is permissible within the relevant PPERA rules.** If a donation is received from an impermissible source, it must be returned within 30 days (Section 56). It is a criminal offence to retain the donation after this time, with a potential penalty of a fine and up to one year in prison (see Appendix B, ‘Penalties’). Additionally, a sum equivalent to the value of the donation may be forfeited (Section 58). If a donation is returned because it was impermissible, the return of the donation must be reported to the Commission. All parties must have robust procedures in place to ensure that they are able to complete the required checks within the 30-day time frame allowed by the legislation.

3.4 **Parties may not legally enter into loans with impermissible lenders.** No 30-day period exists for the party to check the status of the lenders. Therefore, parties should carry out all checks on the status of lenders **before** entering into the loan. Entering into a loan with an impermissible lender is a criminal offence. Such a transaction is void. More information on the treatment of impermissible loans can be found in paragraph 4.32.

3.5 The PPERA donation controls were amended for the purposes of European Parliamentary elections because of the inclusion of Gibraltar in the South West region of England. Details of these changes can be found in Appendix C, ‘Special rules in respect of Gibraltar for European Parliamentary elections’. The EAA allows the Secretary of State to regulate to extend the rules on loans to extend to Gibraltar. No such regulations have yet been made.

Permissible donors and lenders

3.6 Parties can only accept a donation or loan (as defined in Chapter 2, ‘Defining parties, donations and regulated transactions’) with a value of more than £200 if the donor or lender is in the following categories:

- an individual registered in a UK electoral register (including bequests)
- a UK registered company which is incorporated within the EU and **carries on business** in the UK

- a Great Britain registered political party³
- a UK registered trade union
- a UK registered building society
- a UK registered limited liability partnership that **carries on business** in the UK
- a UK registered friendly society
- a UK based unincorporated association that **carries on business or other activities** in the UK (Section 54(2))

3.7 Chapter 4, 'Dealing with donations and loans' provides details of how to check whether or not an individual or organisation is a permissible donor or lender.

3.8 A party can accept a donation in the form of a bequest if the individual leaving the bequest was on the electoral register at any time in the five years before their death.

3.9 **Except for the sources of donations specified below, a donation of more than £200 cannot be accepted if it is from any individual or organisation that does not fall into one of the categories above, or if the donation is from a source that cannot be identified (e.g. a cash donation of £250 given to a party anonymously).**

3.10 **A loan cannot be entered into unless all the parties to the transaction fall into one of the categories of permissible lenders above.** The lender in any transaction must be an authorised participant, but if any individual or organisation guarantees or otherwise provides security on behalf of the party, they must also be permissible.

3.11 For the avoidance of any doubt, **local councils are not permissible donors or lenders.** Parties may not accept loans or donations, including the use of council facilities at a reduced rate, from any local council.

3.12 If a loan or credit facility was entered into before 11 September 2006 it is not a requirement that the other participants in the transaction must be permissible lenders. However, if the terms of the loan or facility change substantially after that date, parties are strongly urged to consider whether the transaction has changed enough that it should be considered a new transaction to which the permissibility rules apply. All loans and credit facilities entered into before that date but which are still ongoing on that date must be reported to the Commission in the party's first quarterly loans return, whether or not the lenders are permissible.

Other types of permissible donation

3.13 The following exceptions to the above rules apply only to donations and not to loans.

³ Northern Ireland parties are not included as permissible donors because of the different rules on donations that they are subject to.

Overseas visits

3.14 The legislation takes into account that members or officers of parties may undertake overseas visits, the costs of which are met by an individual or organisation which is not a permissible donor as defined by PPERA. PPERA therefore provides that parties can accept donations from individuals and organisations that are not permissible donors, provided that the purpose of the donation is to meet the costs of an overseas visit (Section 55(3)).

3.15 A donation provided to an officer or member of a party to meet the cost of an overseas visit shall be regarded as a donation from a permissible donor if it is made to meet 'qualifying costs' (i.e. travel, accommodation or subsistence costs) incurred during a visit on behalf of the party. The legislation specifies that any donation to meet the cost of an overseas visit should only be treated as a donation from a permissible source to the extent that it does not exceed a reasonable amount in respect of such costs. A reasonable amount would not significantly exceed the likely cost of the visit.

3.16 In cases where parties do not receive a cash donation to meet the cost of a visit because the costs are met by the host organisation or individual, they should calculate the notional value of the trip, based on the equivalent commercial travel and accommodation costs.

Trusts

3.17 Parties can accept donations made from trusts that meet certain permissibility requirements specified by PPERA. There are two types of exempt trusts from which political parties can accept donations: pre-1999 exempt trusts and permissible donor exempt trusts (Section 162).

Pre-1999 exempt trusts

3.18 A trust falls into this category if it meets all of the following criteria:

- It was created before 27 July 1999.
- No property has been transferred to the trust since that date.
- The terms of the trust have not varied since that date.

3.19 Trusts created before 27 July 1999 are not exempt trusts if property has been received into the trust or the terms of the trust have been changed since 27 July 1999 (but see the information on permissible donor exempt trusts below).

Permissible donor exempt trusts

3.20 A trust is a permissible donor exempt trust if it meets both of the following criteria:

- It was created by an individual or organisation that was a permissible donor under PPERA at the time the trust was created or by the terms of the will of such a person.

- No property has been transferred into the trust other than by individuals or organisations that were permissible donors under PPERA at the time of the transfer or under the terms of the will of such people.

3.21 Permissible donor exempt trusts may have been created before or after 27 July 1999. A trust cannot be a permissible donor exempt trust if it has ever received funding from an impermissible or unidentifiable source.

Other types of trust

3.22 In addition, parties are able to accept donations from trustees acting on behalf of beneficiaries of a trust, if the beneficiaries of the trust (i.e. the donors) are permissible donors (Section 54(6)).

4 Dealing with donations and loans

4.1 For the purposes of reporting donations, it is important to be clear about the distinction between the date of receiving a donation (i.e. the date on which a party takes receipt of a donation) and the date of acceptance of a donation (i.e. the date on which the party decides that it will keep the donation rather than return it).

4.2 For the purposes of a loan or credit arrangement, a party should record the date the party enters into the loan or arrangement. If the terms of the loan or credit arrangement are changed at any time, the party should record the date the terms were changed.

Receiving a donation

4.3 On receipt of a donation, a party must deal with it in accordance with the requirements of PPERA.

4.4 A party receives a donation on the date on which it takes possession of the donation. Where a donation is transferred directly into a bank account, the date of receipt of the donation is the date on which the party is notified of the donation, for example the date of the next bank statement or when the party checks an online bank record (Section 56(6)).

Verifying permissibility

4.5 When it receives a donation, a party should decide whether or not there is any reason why the donation should be immediately refused, for example if the donation is from an unidentifiable source. If the donation is not immediately returned, the party has 30 days in which to decide whether or not to accept a donation. This 30-day period from the date of receipt should be used to ascertain whether or not the donor is permissible (Section 56).

4.6 A party should check whether the lender is permissible **before** entering into a loan. This includes checking the permissibility of anyone who provides a guarantee or security on behalf of the party to the lender.

4.7 In order to identify whether or not a donor or lender is permissible, parties must confirm that the individual or organisation making the donation or taking part in the loan is registered in the UK. Table 2 outlines the relevant legislation or ordinance under which a donor or lender must be registered in order to be permissible.

Table 2: Checks on UK donors and lenders

Type of permissible donor/lender	Register/legislation/Order under which they must be registered
Individual	Either a register of Parliamentary or local government electors maintained under RPA 1983; a register of relevant citizens of the EU under the European Parliamentary Elections Regulations 2004; or a register of peers maintained under Section 3 of RPA 1985
Company	The Companies Act 1985 or the Companies (Northern Ireland) Order 1986; incorporated within the EU; and carry on business ⁴ in the UK
Registered party	The Great Britain register of political parties maintained by the Electoral Commission under Part II of PPERA
Trade union	The list maintained under the Trade Union and Labour Relations (Consolidation) Act 1992 or the Industrial Relations (Northern Ireland) Order 1992
Building society	A building society within the meaning of the Building Societies Act 1986
Limited liability partnership	The Limited Liability Partnerships Act 2000 (or equivalent Northern Ireland legislation) and carry on business in the UK
Friendly society	The Friendly Societies Act 1974 or the Industrial and Provident Societies Act 1965 or the Provident Societies Act (Northern Ireland) 1969
Unincorporated association	An association of two or more people which carries on the majority of its business or other activities in the UK and whose main office is in the UK

Individuals

4.8 The EAA introduced measures to allow individuals in Great Britain to have an anonymous entry on the register of electors.⁵ This means that their names and addresses will not appear on any version of the register. Individuals who are anonymously registered will be entitled to receive written confirmation of this from their local Electoral Registration Officer. Where a person is anonymously registered, the party should ask to see this written confirmation to confirm the person's permissibility as a donor or lender.

4.9 Even where a person is an anonymously registered elector, if they give a party a reportable donation or loan, their name will appear on the Commission's public register. However, as is the case with all donations and loans from individuals, the individual's address will not appear on the register.

⁴ For further guidance on the interpretation of carrying on business, see paragraph 4.18.

⁵ These measures have not yet come into force.

Registered companies

4.10 The following paragraphs provide parties with further guidance about determining the permissibility of donors or lenders that are registered companies.

Registration and incorporation

4.11 Establishing whether a company is registered under the Companies Act 1985 or the Companies (Northern Ireland) Order 1986 and whether it is incorporated within the UK or another EU member state is relatively straightforward.

4.12 Information held on registered companies can be found on the Companies House website: www.companieshouse.gov.uk. Information can also be verified by telephoning Companies House on 0870 333 3636.

4.13 A company is registered under the Companies Act 1985 if it appears on the Companies House register with the appropriate prefix to its registration number.

4.14 The party should obtain from a company its company registration number and official address and check these against the records at Companies House. A company registered in England and Wales should have a registration number consisting of eight numbers. A company registered in Scotland should have a registration number beginning with SC and consisting of a further six digits. A company registered in Northern Ireland should have a registration number beginning with NI and consisting of a further six digits. Other prefixes to company registration numbers and their meanings can be found in Appendix D, 'Company registration prefixes'.

4.15 The party should make sure that the name of the company given on the return matches the Companies House records exactly. If this is not the case, the party should consult the company to resolve the discrepancy.

4.16 Parties should note that the Isle of Man, the Channel Islands and Gibraltar⁶ do not form part of the UK and that companies registered there are not permissible donors or lenders under PPERA.

4.17 A company is incorporated in the place where it is originally set up. An overseas company may be a permissible donor if it was incorporated in an EU state, provided it meets the other tests. These companies will have a registration number with a prefix of FC, SF or NF. In this case, the party should check whether the address or country name in the listing as the place of origin or overseas address is within the EU. See Appendix E, 'List of EU member countries'.

Carrying on business

4.18 In order to be a permissible donor or lender, a company must also be carrying on business in the UK. The question of whether or not a company 'carries on business' is less straightforward to establish than the first two tests. PPERA donation controls are untested in court. Where parties remain uncertain about the

⁶ But see Appendix C, 'Special rules in respect of Gibraltar for European Parliamentary elections'.

permissibility of a donation they are advised to seek their own legal advice or advice from the Commission **within the first 30 days** of receiving the donation. If they are uncertain about whether a lender is permissible, they should seek legal advice or contact the Commission **before** entering into the loan.

4.19 The Commission considers that parties should bear in mind the following points:

- The term ‘business’ includes trades, professions and occupations. This includes all commercial activity such as the buying and selling of goods or the provision of services.
- The phrase does not require any element of profit: a charity⁷ or non-profit making organisation may be ‘carrying on business’.
- Although the phrase implies a continued series of transactions, a single transaction may constitute ‘carrying on business’ where it is intended that further transactions will follow. If it seems that a company might be in this position, a party might ask the company for evidence that it intends to continue carrying on business. This might include a business plan or contracts with suppliers.

4.20 Inevitably, some cases will be less clear-cut than others. For example, a new company starting up may have performed acts in preparation for trading. The question of whether preparatory acts such as leasing premises and hiring staff are ‘carrying on business’ when the entity itself has yet to enter into its first contract, take its first order or buy stock has not been considered by the courts, to the best of the Commission’s knowledge. On balance, based on the courts’ approach to other case law on the meaning of the phrase in other contexts, it seems likely that a court would find such preparatory acts to be ‘carrying on business’, provided that there is a genuine intention to engage in business on an ongoing basis and those preparatory acts are necessary for that business to occur. Similar proofs to those mentioned in the above paragraph might be sought by a party to establish the intention of the company.

4.21 Registered companies file accounts with Companies House which are available on payment of a fee. The information in a company’s accounts can provide an indication as to whether a company is carrying on business. This will, however, only confirm the company’s status at the end of the previous financial year and will not necessarily constitute proof that the company was carrying on business at the time the donation was made. For a new company that has yet to file any accounts, a party might obtain from the company a statement signed by a registered director of the company or the company secretary confirming that they are carrying on business. In cases where a party has any doubt about the status of the company, the Commission **strongly** suggests that they obtain a copy of one or both of these items **before** accepting the donation or entering into the loan.

⁷ While there is nothing in PPERA that would make a charity an impermissible donor if it meets the other requirements, the Charity Commission (in England and Wales), Office of the Scottish Charity Regulator (in Scotland) or the Voluntary and Community Unit of the Department for Social Development (in Northern Ireland) may have other rules. Parties offered donations from charities should inquire to see if the charity has cleared the donation with the relevant regulatory body.

4.22 Please note that the Companies House register indicates in the entry whether a company is dormant or in liquidation. While indication of such a status does not automatically mean that the company is not a permissible donor or lender, recipients are encouraged to be especially careful in making checks on companies whose active company status may be in question.

Accepting a donation

4.23 If a donation has not been returned after 30 days, the donation is deemed to have been accepted (Section 56). This means that parties must complete their checks within the 30-day period, and if it cannot be established that the donor is permissible, the Commission recommends that the party return the donation as though the donor were impermissible.

4.24 Having confirmed that the donation is from a permissible source, parties should ensure that they record the relevant information about the donation (Section 56), to enable them to maintain accurate records of donations and submit a report to the Electoral Commission as necessary. The relevant information is explained in Chapter 5, 'Recording and reporting donations and loans'.

Returning a donation

4.25 Where a donation is received from an impermissible source, or if a party decides not to accept a donation, it should be returned to the donor or to any person acting on the donor's behalf (Section 56). Interest the party receives on an impermissible donation before it is returned can be retained by the party, as it does not need to be treated as a donation (Section 52).

4.26 Where a donation is received from an unidentifiable source, the party must return the donation to either:

- the person who transferred the donation to the party, if identifiable
- the financial institution used to transfer the donation, if identifiable or
- in any other case, the Commission (which will transfer the donation to the government's consolidated fund) (Section 57)

4.27 Where a donation is received from an impermissible or unidentifiable donor, the party must record details of the donation. Guidance on the information required is given in paragraphs 5.8 and 5.9.

Donations from multiple donors

4.28 Where a donor makes a donation on behalf of themselves and one or more other donors, each individual contribution of more than £200 is treated as a separate donation from each person. For each separate donation, the principal donor must ensure that the party has the relevant information about the donor (see paragraph 5.5) (Section 54(4)).

Donations from an agent of the donor

4.29 If the original source of the donation is someone other than the individual or organisation that transfers the donation to the party, the individual or organisation making the transfer is acting as an agent for the original donor. Where a person acts as an agent in making a donation, they must ensure that the party is given all the relevant information as listed at paragraph 5.5 (Section 54(6)). Transferring a donation to an agent rather than directly to a party must not be used as an attempt to evade the controls on permissibility and transparency.

Small donations and loans

4.30 Gifts or loans of £200 or less are outside the scope of PPERA, and there is no requirement for parties to check the permissibility of individuals or organisations making gifts or loans of this size. However, parties should be aware of circumstances in which it appears that a donor or lender may be attempting to evade the regulatory framework of PPERA, for example where six donations of £199 are received in similar circumstances from what appears to be the same source, or where an impermissible lender makes numerous loans of £190. In cases of doubt, parties should contact the Commission, return the relevant donation or not accept the loan.

4.31 **Important:** It is an offence to attempt to evade the controls on donations. Appendix B, 'Penalties' lists the offences that can be committed in relation to the donation and loan requirements in PPERA.

Loans from an impermissible lender

4.32 If a party enters into a loan with an impermissible lender, a criminal act has been committed and the transaction is void. Any money received by the party as a result of the loan must be repaid. The party may also have to pay interest to the lender at a rate set by the Secretary of State.⁸ It is also an offence not to repay a loan once it has been determined to be impermissible. Further information about criminal offences and penalties can be found in Appendix B, 'Penalties'.

4.33 It is thus important that a party checks the permissibility of a lender **before** entering into a loan, credit facility or guarantee arrangement.

4.34 If a party has received a loan or has a credit facility with an individual or organisation that was a permissible lender at the time the loan was made but later, for whatever reason, is no longer an permissible lender, the transaction is void with effect from the time the lender ceased to be permissible, and the party must repay any outstanding money to the impermissible lender.

⁸ Such a rate has not yet been set.

5 Recording and reporting donations and loans

5.1 Parties are required to report on a quarterly basis all the donations and loans they and their AUs have received which are over the relevant reporting threshold. Various rules on aggregation of donations and loans from the same source apply, including the aggregation of donations and loans together. Aggregated loans and donations are reported in the quarter in which the aggregation exceeds the reporting threshold. During a general election period,⁹ parties must report weekly on donations and loans.

Recording and reporting donations

5.2 Parties are required to report details of any of the following relevant donations:

- any donation of more than £5,000 accepted by the party headquarters from permissible donors
- any donation of more than £1,000 accepted by a party's AUs from permissible donors
- any donation of more than £1,000 accepted by a party headquarters where the party or its AUs have previously reported a donation or loan from the same donor
- any donations totalling more than £5,000 from the same donor accepted by different sections of a party ('Section 62' donations)
- any donation of more than £200 received from an impermissible or unidentified donor

5.3 **Parties that do not have any relevant donations to report are required to submit a nil return unless they are exempt** (see paragraph 5.34). Form RP10 QN should be used for this purpose and is available at the back of this document.

5.4 Parties that do have relevant donations to report should record the following information about donations so that they can submit donation reports to the Commission.

Permissible UK donations

5.5 Where a party accepts a donation of more than £200 from a permissible donor, it should record the following information (Schedule 6, Paragraph 2):

- the amount or nature and value of the donation
- whether the donation was sponsorship or not
- the name of the donor
- the registered address of the donor:
 - in the case of individuals, the address at which the donor is registered to vote

⁹ Weekly donation returns are required for all UK Parliamentary elections. They may also be required in respect of European Parliamentary, Scottish Parliamentary, National Assembly for Wales and Northern Ireland Assembly elections.

- in the case of an individual who is anonymously registered, a statement to this effect
- in the case of a bequest, the address at which the donor was last registered to vote in the five years before their death
- where the donor is a company, the company registration number
- the date on which the donation was received
- the date on which the donation was accepted

5.6 Where the donation is from a trust, the following information should be recorded:

Pre-1999 exempt trusts

- the amount or nature and value of the donation
- the date on which the trust was created
- the full name of the person who created the trust
- the full name of every person who transferred property to the trust before 27 July 1999
- the date on which the donation from the trust was received
- the date on which the donation was accepted

Permissible donor exempt trusts

- the amount or nature and value of the donation
- the name and registered address of the permissible donor who created the trust and, in the case of a company, the registration number
- the name and registered address of all the permissible donors who have transferred property to the trust and, in the case of a company, the registration number
- the date on which the donation from the trust was received
- the date on which the donation was accepted

Overseas visits

5.7 Where the donation is made in relation to an overseas visit, the following information should be recorded:

- the amount or nature and value (or estimated value) of the donation
- the date(s) on which the visit took place
- the destination and purpose of the visit
- the full name and address of the donor

Impermissible donations

5.8 Where a party receives a donation of more than £200 from an impermissible source, it must record the following information (Schedule 6, Paragraph 6):

- the amount or nature and value of the donation
- the name of the donor
- the address of the donor
- the date on which the donation was received
- the date on which the donation was returned

- the manner in which it was dealt with (i.e. the person or institution to whom it was returned)

Donations from unidentifiable sources

5.9 Where a party receives a donation of more than £200 from a donor who cannot be identified, it must record the following information (Schedule 6, Paragraph 7):

- the amount or nature and value of the donation
- details of the manner in which the donation was made
- the date on which the donation was received
- the date on which the donation was returned
- the manner in which it was dealt with (i.e. the person or institution to whom it was returned)

Aggregation

Aggregating donations to a single part of a party

5.10 All donations of more than £1,000 made to a party AU or more than £5,000 made to the party headquarters must be reported to the Commission, whether they are made in a single sum or in aggregate over a calendar year (Section 54(5)(b) and (7)(b)). It is therefore important that AUs and party headquarters correctly record details of all permissible donations of more than £200 in order that they can report aggregate donations of more than £1,000 or £5,000 respectively. Aggregate donations should be reported in the quarter in which they exceed the reporting threshold.

5.11 If a party has previously reported donations from a particular source, they must report any further donations from that source in the same calendar year of over £1,000. This applies even if the donations are made to the central party whose normal reporting threshold is £5,000.

Section 62(12) donations

5.12 As well as reporting aggregate donations made to the central party or an individual AU, parties are also required to report aggregated donations that are made to different branches of the party. An individual donor might make a number of donations to different sections of a party which do not individually breach the reporting threshold, but which in total are more than £5,000. The party headquarters is required to treat any such donations as having been made to the party. These should be aggregated and reported to the Commission as 'Section 62' donations.

5.13 Where a party has already reported a donation or loan from someone and receives several further 'Section 62' donations from the same person to different parts of the party, the reporting threshold for these 'Section 62' donations is £1,000.

Recording and reporting loans

5.14 Parties are required to report details of any of the following relevant transactions:

- any loan with a value of more than £5,000 entered into by the party headquarters where all participants in the loan are permissible lenders
- any loan with a value of more than £1,000 accepted by a party's AUs where all participants in the loan are permissible lenders
- the aggregation of any loans from the same source whose total value is more than £5,000 entered into by different sections of a party ('Section 71N(12)' loans)
- any loan with a value of over £1,000 where a donation or loan has previously been reported from the same source and where all the participants in the transaction are permissible lenders
- any loan of more than £200 entered into where one or more of the other participants in the transaction is an impermissible lender

5.15 In each quarter, the party must report details for:

- new loans entered into by the party in that quarter
- loans whose terms have changed in that quarter, including loans that have ended

5.16 Parties should report a credit facility in the quarter in which it is set up. The reportable transaction is the **existence** of the facility, not when it is drawn down. The details of a credit facility only need to be reported again if the terms of the facility change or when it ends, not because it is used.

Example box 1

A party gets a new a corporate charge card from their bank with a limit of £7,500. On a monthly basis, they charge £2,000–£3,000 on the card. They pay the balance off in full at the end of each month.

The party should report the charge card as a credit facility with a value of £7,500 in the quarter in which the bank gives them the card. They should report all further details of the charge card as required in that return. They do not need to include the charge card in further transaction reports unless the reportable terms and conditions of the charge card change or the party no longer has the card.

5.17 Additionally, in the first quarter after these provisions come into effect, parties will have to report any existing loans. However, there will not be a requirement that all participants in these loans are authorised participants unless the terms of the loan change substantially.

5.18 Parties that do not have any relevant loans or credit facilities to report are required to submit a nil return unless they are exempt (see paragraph 5.34). Form RP10 QN should be used for this purpose and is available at the back of this document.

Details to be reported

5.19 Parties that have regulated loans should record the following information so that they can submit transaction reports to the Commission.

5.20 Where a party enters into a loan or credit facility with a value of more than £200 with permissible lenders, it should record the following information (Schedule 6A):

- the name of all authorised participants in the loan
- the registered address of the authorised participant(s):
 - in the case of individuals, the address at which they are registered to vote
 - in the case of an individual who is anonymously registered, a statement to this effect
- where the authorised participant is a company, the company registration number
- the nature of the transaction (i.e. whether it is a loan, a credit facility or an arrangement where security has been given)
- the value of the benefit arising from the transaction (see paragraph 5.24)
- the date the transaction was entered into
- whether the transaction is reportable because of aggregation
- whether the transaction was entered into by the central party or an AU

5.21 In the case of a regulated transaction that is a loan or credit facility, the following details must be supplied in the transaction report:

- the date the loan is to be repaid or the credit facility will end; or a statement that the loan or facility is indefinite; or if the date is to be determined by the agreement, how it will be determined
- the fixed rate of interest payable; or a statement that no interest is payable; or if the rate of interest is variable, how it will be determined
- a statement of whether the terms of the loan allow any interest payable to be added to the sum due
- whether any form of security is given in respect of the loan or credit facility

5.22 In the case of a connected transaction, the following details must be supplied in the transaction report:

- if the transaction is connected to a reported regulated transaction, details to identify the reported transaction, including the quarter in which it was reported; otherwise, a description of the features of the other transaction must be given
- if the security includes rights over any property, the nature of that property
- if the person giving the security will receive anything from the party for providing the security, a description of what they will receive; or a statement that they will not receive anything

Changes to terms of loans

5.23 Where there is any change in a given quarter to any aspect of the reported terms of a previously reported loan or credit facility, the party must report on the changes in the relevant quarterly donation return. Enough information should be given to identify the transaction that has changed, and the changed terms should be reported. Full details of existing transactions need not be reported again.

The value of the benefit arising from the transaction

5.24 The value of the transaction should be calculated as set out in paragraph 2.19. Where a credit facility, security or guarantee has no upper limit, this should be indicated instead of giving a value. Note that the value of a transaction does not include a calculation to take account of any provision for interest to be added on to the outstanding capital on the loan rather than being repaid.

Impermissible loans

5.25 Where a party enters into a loan or credit facility with an impermissible lender, it must record the following information in addition to the information that would be reported for transactions with permissible lenders (Schedule 6A, Paragraph 4):

- the date on which the transaction was dealt with
- the manner in which it was dealt with

Aggregating loans

5.26 All loans or credit facilities of more than £1,000 made to a party AU or more than £5,000 made to the party headquarters must be reported to the Commission, whether they are a single transaction or in aggregate over a calendar year (Section 71M(4)(b)). It is therefore important that AUs and party headquarters correctly record details of all loans with a value of more than £200 in order that they can report aggregate loans with a value of more than £1,000 or £5,000 respectively. Aggregate loans should be reported in the quarter in which they exceed the reporting threshold.

5.27 If a party has previously reported loans from a particular source, they must report any further loans from that source in the same calendar year with a value of over £1,000. This applies even if the loans are entered into by the central party whose normal reporting threshold is £5,000.

Section 71M(12) loans

5.28 As well as reporting aggregate loans made to the central party or an individual AU, parties are also required to report aggregated loans that are made to different branches of the party. An individual lender might make a number of loans to different sections of a party which do not individually breach the reporting threshold, but which in total are more than £5,000. The party headquarters is required to treat any such loans as having been made to the party. These should be aggregated and reported to the Commission as 'Section 71M(12)' loans.

5.29 Where a party has already reported a donation or loan from someone and receives several further 'Section 71M(12)' loans from the same person to different parts of the party, the reporting threshold for these 'Section 71M(12)' loans is £1,000.

Aggregating donations and loans together

5.30 Parties must report any loans and donations from a single source which together have a value of more than the reporting threshold, even if the loan or donation element would individually be beneath the reporting threshold. This is known as aggregation of 'relevant benefits'. The value of loans and donations from any given source should be aggregated and the loan **and** donation reported if the **combined** value exceeds the reporting threshold, even if the individual elements are both less than the reporting threshold. The donation should be reported in the donation element of the return and the loan should be reported in the regulated transaction element of the return.

Reporting donations and loans

5.31 Registered political parties on the Great Britain register (excluding minor parties) are required to submit quarterly donation and loan reports to the Commission within 30 days of the end of each calendar quarter if they are not exempt from reporting (see paragraph 5.34).

5.32 The deadlines for submitting quarterly reports are shown in Table 3.

Table 3: Deadlines for quarterly returns

Quarter	Date return due
One (January–March)	30 April
Two (April–June)	30 July
Three (July–September)	30 October
Four (October–December)	30 January

Reporting forms are attached in Appendix F.

5.33 **Important:** It is an offence to fail to submit a donation or loan report within this time limit, or to submit an incomplete or false report of donations or loans. Appendix B, 'Penalties', lists the offences that can be committed in relation to the donation and loan requirements in PPERA.

Exemption from quarterly returns

5.34 The EAA made changes to PPERA so that parties that repeatedly have no reportable donations or loans are exempt from having to submit quarterly returns. A party that submits four consecutive quarterly nil returns is exempt from further quarterly returns until they have a reportable donation or loan.

5.35 When a party that has previously been exempt receives a reportable donation or loan – whether accepted or returned – they must submit the relevant return for the quarter in which it is received. They will then have to submit a further four consecutive quarterly nil returns before they are again exempt from quarterly returns.

5.36 The four quarterly nil returns apply separately to reports of donations and loans. A party may therefore be exempt from reporting quarterly on loans even if it has to report on donations, or vice versa.

5.37 The exemption provisions do not apply to weekly donation returns during a UK Parliamentary general election. All parties must submit weekly donation returns, whether or not they are exempt from quarterly donation returns, unless they have filed the appropriate documentation with the Commission to be exempt from weekly returns. This requires the party to declare that it will not contest a UK Parliamentary general election, using form RP6.

6 Common types of donation

6.1 This section gives guidance on common types of donation that are often received by parties.

6.2 Parties should note that where a donor provides property, services or facilities for the benefit of the party over a period of time, the party can choose to report the value of the donation on the basis of the total value of the donation for the whole of the period in which it is provided. Alternatively, they may report the donation in the first quarter in which it exceeds the reporting threshold and again in any subsequent quarter in which the unreported donations aggregate to a further £1,000.

Events

6.3 In order to raise funds, parties may hold fundraising dinners or other similar events. To identify individual donations made at such events, parties should treat as a donation the difference between the purchase price of a ticket for the event and the actual cost of staging the event (Section 50(3)). There is no requirement to treat the gross income from the event as a donation.

6.4 Anyone attending or participating in a fundraising event should be made aware of the fact that only permissible donors can make contributions of more than £200 to parties and of the need to report donations of more than £5,000 to the Commission.

Example box 2

A party holds a fundraising dinner. The cost of staging the event (e.g. hire of marquee, cost of dinner, cost of staffing) is £15,000. Five hundred tickets for the event are sold at a cost of £120 each. Therefore, the donation element of each ticket sold is:

- cost per head of hosting the event: £30 ($£15,000 \div 500$)
- ticket price per head: £120
- donation: £90 per ticket

In this example, the purchase of an individual ticket would not constitute a donation.

At the same event, tables for 10 can be purchased for £1,000. The donation element of each table sold is:

- cost per table of hosting the event: £300 ($£30 \times 10$)
- table price: £1,000
- donation: £700 per table

Therefore, if a company purchases 10 tables at the event for clients and staff, it would be making a donation of £7,000 ($£700 \times 10$).

6.5 Fundraising events might typically feature auctions and raffles. Donations are made if items are given for sale or raffle, and if a buyer pays over the market rate for an item.

Example box 3

An auction is to be held during the fundraising dinner. Supporters of the party donate the following items to be auctioned at the dinner:

- a weekend break for two at a luxury hotel: £499
- a small hatchback car: £6,999
- a case of single malt whisky: £320
- a set of golf clubs: £470
- a computer: £1,300
- a television: £499
- two flights to New York: £700

There are **two different types of donation** that can be made at an auction.

Where any of the items listed above are provided to the party without charge or at a discount from the normal market cost of the relevant item, the value of the donation is the difference between the amount paid by the party for the item, if anything, and the market value of the item. So, if any of the items above were supplied to the party without charge, the value of the **non-cash donation** would be the market value of the item given to the party, for example golf clubs at £470.

The party auctions the set of golf clubs. The market value of the clubs is known to be £470; however, the successful bid for the clubs is £890. The guest who purchases the golf clubs does so in the knowledge that the excess price paid by them will support the party. Therefore, the difference between the market value of the clubs and the price paid for them (i.e. £420) should be treated as a **cash donation**.

6.6 When valuing donations made at fundraising dinners or other events, parties should ensure that they account for all the different types of donation that may have been made by a single donor.

Example box 4

A donor purchases two tables at the fundraising dinner valued in Example box 2. In addition, the donor provides a set of golf clubs for auction. The donor also purchases a bottle of whisky signed by a famous actor (market value: £20) for £1,000 in the auction at the event.

The total value of these donations is:

- tables: £1,400 (£700 × 2)
- golf clubs: £470
- auction donation: £980

- total: £2,850

Provision of staff

6.7 Where an employer seconded a member of staff to work for a party but continues to pay the employee, this should be treated as a donation to the party by the employer. In valuing the donation, the employer should disregard any benefit the employer may feel accrues to their organisation or staff member as a result of the secondment.

6.8 In the Commission's view, the value of the donation when staff are seconded to work for a party while still paid by their contractual employer is:

- where the employee seconded to the party provides services that the employer is in business to provide (e.g. IT services or consultancy), the value of the donation is the **commercial charge** the employer would make for the employee's services under a normal business arrangement
- otherwise, the value of the salary and allowances paid to the employee during the period in which they work for the party (not including the value of any contributions for which the employer is liable, for example employer's National Insurance contribution)

Example box 5 – staff costs

Secondment from service provider

An IT consultancy firm secondments one of its consultants to a party free of charge to enable the organisation to develop a new section for its website. Since the employee is providing services that the firm is in the business to provide, the value of the donation is the normal charge-out rate, for example:

- normal cost of consultancy charged by the firm: £600 per day
- non-cash donation: £600 per day

Therefore, if the length of the secondment is eight weeks, the value of the donation is: £24,000 (i.e. 40 days at £600 per day).

Secondment other than from a service industry

A public affairs firm continues to pay one of its employees while he works for a party during a campaign period of four months, in order for the employee to gain experience of running a campaign. The value of the donation is the remuneration paid to the employee, that is:

- monthly salary of employee: £1,360
- monthly travel allowance: £100
- total donation: £5,840 (i.e. £1,460 × four months)

Provision of goods and services

6.9 The provision of free or discounted office space constitutes a donation to a party. The value of the donation should be calculated according to the difference between the commercial rate for hire of the premises and the actual price paid by the party, multiplied by the length of time the premises were occupied by the party.

Example box 6 – office accommodation

Office accommodation is provided at a discount of 25% for the four months of an election campaign:

- normal cost of monthly rent: £1,200
- cost charged: £900
- monthly donation: £300
- total donation received: £1,200 (i.e. £300 × four months)

6.10 If a supporter pays for any part of a party's election campaign – for example the campaign advertising or the production of election material – the cost incurred by the supporter should be treated as a donation.

Example box 7

Provision of free travel

If a supporter supplies a party with free use of 15 hire cars to assist travel during a six-week road show, the party should treat the normal commercial cost of hiring the cars as a donation, for example:

- normal cost of hiring a car: £13 per day
- period cars are provided for: 30 days
- total donation: £5,850 (i.e. £13 × 30 days × 15 cars)

Discounted supply of printed material

Because it supports a party's campaign, a firm supplies the party with 100,000 election leaflets at a discounted rate.

- normal cost of producing 100,000 leaflets: £1,499
- cost charged for production: £800
- donation: £699

6.11 Parties should note that discounts provided to them should only be regarded as donations if they are provided to them because the supplier is sympathetic to the party or its campaigns. There is no requirement to treat as a donation any discount provided on commercial terms, for example where a party places a large order with a supplier and receives a discount for this.

Appendix A – Glossary

Accounting unit (AU)

A constituent or affiliated organisation within a party which is responsible for its own financial affairs, for example a constituency party. Accounting units must be registered with the Electoral Commission.

Authorised participant

A person who takes part in a regulated transaction and who would be a permissible donor under the terms of Section 54 of PPERA.

Combined region

The South West region of England and Gibraltar at European Parliamentary elections.

Connected transaction

An arrangement where a person gives any form of security on behalf of a political party in respect of a loan or credit facility arranged with someone other than the party and the person giving security.

Credit facility

An agreement where a registered party is entitled to receive a loan of money from time to time from someone else. The credit facility will generally have an upper limit specified in the credit facility agreement. Examples of common credit facilities include overdrafts and credit cards.

Donation

Any payment of more than £200 which falls within the following categories:

- a gift of money or other property (including from a bequest)
- any sponsorship provided to a party
- any subscription or other fee paid for affiliation to, or membership of, the party
- any money spent (other than by or on behalf of the party) in paying expenses incurred by the party
- the provision – other than on commercial terms – of property, services or facilities for use by a party

Gibraltar register

The register of European Parliamentary electors in Gibraltar.

Gibraltarian building society

A building society within the meaning of the Banking (Extension to Building Societies) Ordinance 1997.

Gibraltarian company

A company registered under the Companies Ordinance and incorporated within Gibraltar, the UK or another EU member state, which carries on business in Gibraltar.

Gibraltarian elector

An individual who:

- (a) is registered in the Gibraltar register, or
- (b) if the first version of the Gibraltar register has not been published,
 - i. who is registered in the register of electors for House of Assembly elections, or
 - ii. who is resident in Gibraltar, aged 16 or over and is a Commonwealth citizen or a citizen of the European Union (other than a Commonwealth citizen).

Gibraltarian limited liability partnership

A limited liability partnership registered under the Limited Partnerships Ordinance which carries on business in Gibraltar.

Gibraltarian party

A party established in Gibraltar whose entry in the register includes a statement that it intends to contest one or more elections to the European Parliament in the combined region.

Gibraltarian trade union

A trade union within the meaning of the Trade Union and Trade Disputes Ordinance 1997.

Gibraltarian unincorporated association

Any unincorporated association of two or more persons which does not fall within the other permissible categories but which carries on business or other activities wholly or mainly in Gibraltar and whose main office is there.

Great Britain registered political party

A party registered with the Electoral Commission on its Great Britain register of political parties under Part II of PPERA.

Individual in an electoral register

An individual registered in the register of parliamentary or local government electors (Section 9 of RPA 1983); the register of relevant citizens of the EU (under Part III of the European Parliamentary Elections Regulations 2004); or a register of peers (regulations under Section 3 of RPA 1985).

Regulated transaction

A loan, credit facility or connected transaction between a political party and one or more other individuals or organisations with a value of over £200.

Relevant benefit

Either a donation accepted by a political party or a regulated transaction entered into by the party. The concept of relevant benefits allows the value of loans and donations to be aggregated so that they are reportable if the aggregate relevant benefit exceeds the reporting threshold, even if neither element of relevant benefit exceeds the threshold.

Reporting period

A quarter for which a quarterly donation and loan report is due (January–March, April–June, July–September or October–December) or a week during a UK Parliamentary general election for which a weekly donation and loan report is due.

Transaction report

A return to the Commission of the reportable loans, credit facilities and guarantees entered into by the party in a reporting period.

UK registered building society

A building society within the meaning of the Building Societies Act 1986.

UK registered company

A company registered under the Companies Act 1985 or the Companies (Northern Ireland) Order 1986, incorporated within the UK or another EU member state and which carries on business in the UK.

UK registered friendly society

An organisation registered under the Friendly Societies Act 1974 or a society registered under the Industrial and Provident Societies Act 1965 or the Industrial and Provident Societies Act (Northern Ireland) 1969.

UK registered limited liability partnership

A limited liability partnership registered under the Limited Liability Partnerships Act 2000 (or any corresponding Northern Ireland enactment) which carries on business in the UK.

UK registered trade union

A trade union entered on the list maintained under the Trade Union and Labour Relations (Consolidation) Act 1992 or the Industrial Relations (Northern Ireland) Order 1992.

UK unincorporated association

Any organisation of two or more persons which does not fall within the other permissible categories but which carries on business or other activities wholly or mainly in the UK and whose main office is there.

Appendix B – Penalties

Criminal penalties

PPERA specifies a number of criminal offences that can be committed in relation to the donation controls. These offences can be committed by either parties or by a donor or agent seeking to make a donation to them. Table B1 outlines the offences and the possible penalties attached to them.

Table B1: Offences and penalties related to donations and loans

Offence	Penalty
Failure to provide information about donors Section 54(7)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Failure by a party to return a donation from an impermissible or unidentifiable source Section 56(3) and (4)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Facilitating the making of donations by impermissible donors Section 61(1)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Knowingly giving a party false information about donations Section 61(2)(a)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Withholding information from a party with intent to deceive Section 61(2)(b)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Failure to deliver donation reports to the Commission within time limits Section 65(3)	On summary conviction: Level 5 fine

Offence	Penalty
Failure to comply with requirements for recording donations in donation report Section 65(4)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Making a false declaration about a donation report Section 66(5)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Registered party entering into a regulated transaction with an unauthorised participant Section 71L(1)	On summary conviction: statutory maximum fine On indictment: fine
Treasurer of a party entering into a regulated transaction with an unauthorised participant Section 71L(2)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Party liability if the treasurer fails to repay money obtained under a regulated transaction with an unauthorised participant Section 71L(3)	On summary conviction: statutory maximum fine On indictment: fine
Treasurer fails to repay money obtained under a regulated transaction with an unauthorised participant Section 71L(4)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Party benefiting from a connected transaction with an unauthorised participant Section 71L(5)	On summary conviction: statutory maximum fine On indictment: fine
Treasurer of a registered party which benefits from a connected transaction with an unauthorised participant Section 71L(6)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment

Offence	Penalty
Party liable if the treasurer fails to repay benefit obtained in consequence of security given by an unauthorised participant Section 71L(7)	On summary conviction: statutory maximum fine On indictment: fine
Treasurer failing to repay benefit obtained in consequence of security given by an unauthorised participant Section 71L(8)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Facilitating a regulated transaction involving an unauthorised participant Section 71L(9)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Failure to deliver transaction reports to the Commission within time limits Section 71S(4)	On summary conviction: Level 5 fine
Failure to comply with requirements for recording transactions in a transaction report Section 71S(5)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment
Making a false declaration about a transaction report Section 71T(5)	On summary conviction: statutory maximum fine or six months' imprisonment On indictment: fine or one year's imprisonment

The current Level 5 fine and statutory maximum fine on summary conviction are both £5,000. The level of fine that can be applied following conviction on indictment is unlimited.

The Criminal Justice Act 2003 contains a provision that increases the maximum punishment for offences tried summarily from six months' to 12 months' imprisonment. This provision has not been brought into force yet. When it comes into force, all the offences above which currently carry a maximum sentence of six months' imprisonment on summary conviction will have a maximum sentence of 12 months' imprisonment on summary conviction.

In addition to the above, Section 58 provides for a court to order forfeiture of any donation where it is satisfied that a party failed to comply with the donation requirements.

Civil penalties

PPERA also specifies civil penalties (Section 147) that can be applied to parties for failure to submit donation or loan returns to the Commission under Section 65(1) and (2) and Section 71S(1) and (2). The penalty is determined by the length of time between the end of the period when the return was required to be submitted to the Commission and the day on which the requirements are complied with, as follows:

- not more than three months: £500
- 3–6 months: £1,000
- 6–12 months: £2,000
- more than 12 months: £5,000

For each subsequent period of 12 months during which the requirements are not complied with, a further £5,000 fine is payable.

Appendix C – Special rules in respect of Gibraltar for European Parliamentary elections

Donations

Parties that have made a statement to the Electoral Commission that they intend to contest one or more European Parliamentary elections in the combined region can also accept donations from permissible Gibraltar donors ('Gibraltar donations').

Parties that are established in Gibraltar ('Gibraltar parties') and have made a statement that they intend to contest European Parliamentary elections can accept Gibraltar donations at any time.

British parties that have made such a statement can accept Gibraltar donations during the four-month regulated period ending with the date of the European Parliamentary election only. Donations from Gibraltar can be accepted up to the 'permitted maximum' amount. In 2004 this was £315,000 (the expenditure limit applying to a party that contests the combined region alone). Any donations received in excess of this limit must be regarded as donations received from impermissible donors, and must be returned.

Example box C1

A British party that has made a statement that it intends to contest European Parliamentary elections in the combined region receives Gibraltar donations of £75,000 during the regulated period for a European Parliamentary election. The party is entitled to accept the full value of the Gibraltar donations.

A different British party received £430,000 in donations from Gibraltar sources during the regulated period for the 2004 European Parliamentary election. The party was able to accept donations up to a value of £315,000; the £115,000 in excess of this had to be returned. Paragraph 4.25 gives guidance about returning impermissible donations.

Permissible Gibraltar donors

The following individuals and organisations are regarded as permissible donors during the relevant periods specified above:

- a Gibraltar elector (including donations from bequests)
- a Gibraltar company
- a Gibraltar party that has made a statement that it intends to contest European Parliamentary elections in the combined region
- a Gibraltar trade union
- a Gibraltar building society
- a Gibraltar limited liability partnership
- a Gibraltar unincorporated association

Exempt Gibraltar trusts

In addition, donations from exempt Gibraltar trusts are permissible if they are received within the four-month regulated period (if the party is a British party), or at any other time (if the party is a Gibraltar party which has made a statement that it intends to contest a European Parliamentary election).

Exempt Gibraltar trusts are trusts that were created by a permissible Gibraltar donor and to which no property has been transferred, other than from a permissible Gibraltar donor.

Checking the permissibility of donors and lenders

A party must confirm that any donations from Gibraltar sources are from permissible Gibraltar donors. Table C1 outlines the relevant legislation or ordinance under which a donor must be registered in order to be permissible.

Table C1: Checks on Gibraltar donors

Type of permissible Gibraltar donor	Register/ordinance under which they must be registered to be a permissible donor
Gibraltar elector	An individual who: (a) is registered in the Gibraltar register, or (b) if the first version of the Gibraltar register has not been published, i. who is registered in the register of electors used for House of Assembly elections, or ii. who is resident in Gibraltar, aged 16 or over and is a Commonwealth citizen or citizen of the EU (other than a Commonwealth citizen)
Company	The Companies Ordinance; and incorporated in Gibraltar, the UK or another EU member state; and carry on business in Gibraltar

Type of permissible Gibraltar donor	Register/ordinance under which they must be registered to be a permissible donor
Registered party	A Gibraltar party that has made a statement that it intends to contest one or more elections to the European Parliament in the combined region
Trade union	The Trade Union and Trade Disputes Ordinance 1997
Building society	The Banking (Extension to Building Societies) Ordinance 1997
Limited liability partnership	The Limited Liabilities Ordinance and carry on business in Gibraltar
Unincorporated association	An association of two or more people which carries on business or other activities in Gibraltar and whose main office is there

More information on the meaning of carrying on business can be found in paragraph 4.18.

Recording and reporting donations

Parties reporting Gibraltar donations should do so using the information specified in paragraph 5.5 for the UK, with the following exceptions.

Donations from Gibraltar electors

The registered address of Gibraltar electors is the address at which the individual is registered to vote in the Gibraltar register (i.e. the register of electors for the purpose of European Parliamentary elections).

If a donation is received before the publication of the Gibraltar register, the relevant address is the address shown in the register of electors used for House of Assembly elections. If on the date the donation was received the donor was not registered on the register of electors for House of Assembly elections, the donation return should confirm that the donor was 16 or over and a Commonwealth citizen or a citizen of the EU (other than a Commonwealth citizen). A statement of confirmation should be attached to the return as necessary.

Bequests

In the case of a bequest from Gibraltar, the reference to the last address at which the donor was on the register in the five years before their death refers to the register used for the House of Assembly elections if the Gibraltar register has not been published.

Where the person who made the bequest was not on the Gibraltar register or the register of electors used for House of Assembly elections within the five years before their death, the donation return should confirm that the donor was 16 or over and a Commonwealth citizen or a citizen of the EU (other than a Commonwealth citizen) at any time during the period of five years ending with the date of their death when they were resident in Gibraltar. A statement of confirmation should be attached to the return as necessary.

Impermissible donations

When a donation is returned because it was a Gibraltar donation received in excess of the permitted maximum, this should be indicated in the party's return in the appropriate section.

Regulated transactions

It is anticipated that rules allowing regulated transactions with Gibraltar sources for the duration of the regulated period may be introduced in advance of the next European Parliamentary election. Further guidance will be produced when such regulations have been made.

Appendix D – Company registration prefixes

Prefix	Type of company	Donor status
No letters	Company registered in England and Wales under Part I of the Companies Act 1985	Permissible if carrying on business in the UK
AC	Assurance company	Impermissible
FC	Overseas company	Permissible if incorporated in an EU state and carrying on business in the UK
GE	European Economic Interest Grouping	Impermissible
GN	European Economic Interest Grouping (Northern Ireland)	Impermissible
GS	European Economic Interest Grouping (Scotland)	Impermissible
IC	Investment Companies with Variable Capital	Impermissible
IP	Industrial and Provident Societies	Potentially permissible under Section 54(2)(g)
LP	Limited partnership	Impermissible
NA	Assurance company (Northern Ireland)	Impermissible
NF	Overseas company (Northern Ireland)	Permissible if incorporated in an EU state and carrying on business in the UK
NI	Company registered in Northern Ireland under Part I of the Companies Act 1985	Permissible if carrying on business in the UK
NL	Limited partnership (Northern Ireland)	Impermissible
NO	Other company (Northern Ireland)	Impermissible
NP	Industrial and Provident Societies (Northern Ireland)	Potentially permissible under Section 54(2)(g)
NR	Incorporated by Royal Charter or letters patent (Northern Ireland)	Impermissible
NZ	Companies incorporated under other than Companies Acts (Northern Ireland)	Impermissible
OC	Other company	Impermissible (unless OC3)
OC3	Limited Liability Partnership	Potentially permissible under Section 54(2)(f) if carrying on business in the UK
RC	Incorporated by Royal Charter or letters patent	Impermissible
SA	Assurance company (Scotland)	Impermissible
SC	Company registered in Scotland under Part I of the Companies Act 1985	Permissible if carrying on business in the UK
SF	Overseas company (Scotland)	Permissible if incorporated in an EU state and carrying on business in the UK

SI	Investment Companies with Variable Capital (Scotland)	Impermissible
SL	Limited partnership (Scotland)	Impermissible
SO	Other company (Scotland)	Impermissible (unless SO3)
SO3	Limited Liability Partnership (Scotland)	Potentially permissible under Section 54(2)(f) if carrying on business in the UK
SP	Industrial and Provident Societies (Scotland)	Potentially permissible under Section 54(2)(g)
SR	Incorporated by Royal Charter or letters patent (Scotland)	Impermissible
SZ	Companies incorporated under other than Companies Acts (Scotland)	Impermissible
ZC	Companies incorporated under other than Companies Acts	Impermissible

Source: Companies House, The DVD-ROM Directory (2006).

Appendix E – List of EU member countries

The following countries were EU member states as at 30 June 2006:

Austria
Belgium
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal
Slovakia
Slovenia
Spain
Sweden
UK

Quarterly donation return by a registered political party

Important: the accompanying explanatory notes should be read before completing this form.

A1 Details of registered party

Party name

Quarter/year Party reference

A2 Declaration and signature

I declare to the best of my knowledge and belief that all the donations recorded in this report as having been accepted (by the above party) (either by the central organisation of the above party or any of its Accounting Units) are from permissible donors. I further declare to the best of my knowledge and belief that during the said reporting period no other donations required to be recorded in the report have been accepted (by the party) (either by the central organisation of the party or by any Accounting Units not otherwise mentioned) and that no donations from any person or body other than a permissible donor have been accepted (by the above party) (by the central organisation of the above party or by any of its Accounting Units).

(Delete sections in brackets as appropriate)

Submitted by party treasurer

Signed Date
dd mm yyyy

Printed name

For The Electoral Commission use

Date of receipt Checked by:
dd mm yyyy

Date entered in database Checked by:
dd mm yyyy

Date of compliance check Checked by:
dd mm yyyy

File reference

Party name

Quarter/year

B Accepted donations

B1 Cash donations (cash, cheque, bankers order, credit card, other transfer)

Number of entries made in this section

Full name

Address

Town County Postcode

Donor status Company reg. no.

Bequest Yes No (tick as appropriate) Cash amount £.pp

Date received Date accepted
dd mm yyyy dd mm yyyy

Received by

Full name

Address

Town County Postcode

Donor status Company reg. no.

Bequest Yes No (tick as appropriate) Cash amount £.pp

Date received Date accepted
dd mm yyyy dd mm yyyy

Received by

Party name

Quarter/year

B Accepted donations

B1 Cash donations (cash, cheque, bankers order, credit card, other transfer)

Number of entries made in this section

Full name

Address

Town County Postcode

Donor status Company reg. no.

Bequest Yes No (tick as appropriate) Cash amount £.pp

Date received Date accepted
dd mm yyyy dd mm yyyy

Received by

Full name

Address

Town County Postcode

Donor status Company reg. no.

Bequest Yes No (tick as appropriate) Cash amount £.pp

Date received Date accepted
dd mm yyyy dd mm yyyy

Received by

B2 Non-cash donations

Number of entries made in this section

Full name

Address

Town

County

Postcode

Donor status

Company reg. no.

Bequest

Yes

No

(tick as appropriate)

Value £.pp

Date received

dd

mm

yyyy

Date accepted

dd

mm

yyyy

Nature of non-cash bequest or donation

Received by

Party name

Quarter/year

Full name

Address

Town

County

Postcode

Donor status

Company reg. no.

Bequest

Yes

No

(tick as appropriate)

Value £.pp

Date received

dd

mm

yyyy

Date accepted

dd

mm

yyyy

Nature of non-cash bequest or donation

Received by

Party name

Quarter/year

Full name

Address

Town County Postcode

Donor status Company reg. no.

Bequest Yes No (tick as appropriate) Value £.pp

Date received Date accepted
dd mm yyyy dd mm yyyy

Nature of non-cash bequest or donation

Received by

Full name

Address

Town County Postcode

Donor status Company reg. no.

Bequest Yes No (tick as appropriate) Value £.pp

Date received Date accepted
dd mm yyyy dd mm yyyy

Nature of non-cash bequest or donation

Received by

Party name

Quarter/year

B3 Donations from trusts created before 27th July 1999

Number of entries made in this section

This donation was received from the trustee of an exempt trust created before 27th July 1999.

Please tick box to confirm this statement

Name of trust

Full name of person/organisation that created the trust

Date trust created
dd mm yyyy

Cash amount or value (£.pp)

Nature of non-cash bequest or donation

Date received
dd mm yyyy

Date accepted
dd mm yyyy

Received by

Full names of all persons who (or whose will) transferred property to the trust before 27th July 1999

Date of transfer

dd mm yyyy

Party name

Quarter/year

B4 Donations from permissible donor exempt trusts

Number of entries made in this section

This donation was received from the trustee of a permissible donor exempt trust.

Please tick box to confirm this statement

Name of trust

Full name of person who created trust

Full details of person/organisation that created the trust

Full name

Address

Town County Postcode

Bequest (Y/N) Status Company reg no.

Nature of non-cash bequest or donation

Cash amount or value £.pp

Date received
dd mm yyyy

Date accepted
dd mm yyyy

Received by

Full names and addresses of all persons whom (or under whose will) property has been transferred to the trust

Full name

Address

Town County Postcode

Status	Amount (£)	Company reg. no. (if applicable)	Date of transfer
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> dd mm yyyy

Party name

Quarter/year

Full names and addresses of all persons whom (or under whose will) property has been transferred to the trust

Full name

Address

Town County Postcode

Status	Amount (£)	Company reg. no. (if applicable)	Date of transfer		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			dd	mm	yyyy

Full names and addresses of all persons whom (or under whose will) property has been transferred to the trust

Full name

Address

Town County Postcode

Status	Amount (£)	Company reg. no. (if applicable)	Date of transfer		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			dd	mm	yyyy

Full names and addresses of all persons whom (or under whose will) property has been transferred to the trust

Full name

Address

Town County Postcode

Status	Amount (£)	Company reg. no. (if applicable)	Date of transfer		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			dd	mm	yyyy

Party name

Quarter/year

B5 Payment from Public Funds

Number of entries made in this section

Full name

Type of organisation

Address

Town County Postcode

Cash amount £.pp

Provision under which payment made

Date received
dd mm yyyy

Date accepted
dd mm yyyy

Received by

Full name

Type of organisation

Address

Town County Postcode

Cash amount £.pp

Provision under which payment made

Date received
dd mm yyyy

Date accepted
dd mm yyyy

Received by

B6 Visits provided

Number of entries made in this section

Full name

Address

Town

County

Postcode

Visit start date

dd mm yyyy

Visit end date

dd mm yyyy

Destination

Cash amount £.pp

Non-cash value (£.pp)

Purpose

Date received

dd mm yyyy

Date accepted

dd mm yyyy

Received by

Full name

Address

Town

County

Postcode

Visit start date

dd mm yyyy

Visit end date

dd mm yyyy

Destination

Cash amount £.pp

Non-cash value (£.pp)

Purpose

Date received

dd mm yyyy

Date accepted

dd mm yyyy

Received by

Party name

Quarter/year

Full name

Address

Town

County

Postcode

Visit start date
dd mm yyyy

Visit end date
dd mm yyyy

Destination

Cash amount £.pp

Non-cash value (£.pp)

Purpose

Date received
dd mm yyyy

Date accepted
dd mm yyyy

Received by

Full name

Address

Town

County

Postcode

Visit start date
dd mm yyyy

Visit end date
dd mm yyyy

Destination

Cash amount £.pp

Non-cash value (£.pp)

Purpose

Date received
dd mm yyyy

Date accepted
dd mm yyyy

Received by

Party name

Quarter/year

C Donations from impermissible donors

Number of entries made in this section

Full name

Type of organisation or individual and reason for impermissibility

Address

Town County Postcode

Cash amount £.pp Non-cash value £.pp

Nature of donation

Received by

Date
dd mm yyyy

Returned to

Date
dd mm yyyy

Full name

Type of organisation or individual and reason for impermissibility

Address

Town County Postcode

Cash amount £.pp Non-cash value £.pp

Nature of donation

Received by

Date
dd mm yyyy

Returned to

Date
dd mm yyyy

Party name

Quarter/year

C Donations from unidentifiable donors

Number of entries made in this section

Cash amount £.pp

Non-cash value £.pp

Manner in which made

Attempt at concealment (Y/N)

Received by

Date
dd mm yyyy

Nature of donation

Details of how concealment revealed

Returned to financial institution or person other than donor (give name, address and date returned)

Full Name

Address

Town

County

Postcode

Sent to EC Yes No

Returned/date sent
dd mm yyyy

Please return the form to:

Regulatory Services
The Electoral Commission
Trevelyan House
30 Great Peter Street
London SW1P 2HW

Tel: 020 7271 0513/0515

Fax: 020 7271 0505

Email: rs@electoralcommission.org.uk

Website: www.electoralcommission.org.uk

Quarterly report of donations made to a political party: statement of nil return

Important: the accompanying explanatory notes should be read before completing this form.

1 Details of registered party

Party name

Party reference

Reporting period

2 Statement of nil return

No donations have been accepted and no donations from impermissible or unidentified donors have been received and dealt with by the above named party which are required under Part IV of the Political Parties, Elections & Referendums Act 2000 to be recorded in a donation report for the reporting period specified above.

3 Declaration and signature

I declare, to the best of my knowledge and belief, that the above statement of nil return is accurate and that during the above reporting period no donation other than from a permissible donor has been accepted by the above named party. [This statement applies to the central organisation of the above named party and all of its registered accounting units.] [delete if not applicable]

Registered party
treasurer signature

Date
dd mm yyyy

Printed name

For The Electoral Commission use

Date of receipt
dd mm yyyy

Checked by:

Date entered in database

Checked by:

File reference number

Checked by:

Weekly report of donations made to a political party during a general election period

Important: the accompanying explanatory notes should be read before completing this form.

1 Details of registered party

Party name

Reporting period

Party reference

2 Declaration and signature (delete declaration a) or b) as applicable)

a) I declare to the best of my knowledge and belief that during the reporting period specified above no donations have been received by (the above named party) / (the central organisation of the above-named party) which are required to be recorded in the report but are not so recorded.

(Delete as appropriate)

or b) I declare to the best of my knowledge and belief, that the statement at section 3 is accurate.

Submitted by party treasurer:

Signed

Date

dd

mm

yyyy

Printed name

3 Statement of nil return

No donations have been received by the:

Party name

in the reporting period (dates)

which are required under Part IV of the Political Parties, Elections and Referendums Act 2000 to be recorded in a donation report for that period.

Party name

Reporting period

4 Donations received

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Party name

Reporting period

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Party name

Reporting period

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Party name

Reporting period

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Name and status of donor, so far as known

Full name

Status

Address of donor, so far as known

Address

Town County Postcode

Date of receipt Amount £.pp
dd mm yyyy

Other information (see guidance notes)

Party name

Reporting period

For Electoral Commission use

Date of receipt
dd mm yyyy

Date entered in database
dd mm yyyy

Checked by

File reference

Please return the form to:

Regulatory Services
The Electoral Commission
Trevelyan House
30 Great Peter Street
London SW1P 2HW

Tel: 020 7271 0513/0515

Fax: 020 7271 0505

E-mail: rs@electoralcommission.org.uk

Website: www.electoralcommission.org.uk

RP10b - Report of regulated transactions

Taken out or amended after 11 September 2006

Important: Please read the accompanying explanatory notes before completing this form

Section A1 - Party details

Party Name	<input type="text"/>	Reporting Period
Party Reference	<input type="text"/>	<input type="text"/>

Section A2 - Declaration and signature

I declare to the best of my knowledge and belief that:

- a) all transactions included in this report have entered into with authorised participants.
- b) all reportable transactions that have been entered into in this quarter are included in this report.
- c) all changes made in this quarter to the conditions of a regulated transaction have been included.
- d) during the reporting period no regulated transaction has been entered into with any individual or body who is not an authorised participant.

Submitted by registered party treasurer

Signed	<input type="text"/>	Printed name	<input type="text"/>
Date	<input type="text"/>	<input type="text"/>	<input type="text"/>

Electoral Commission use only

Date of receipt	<input type="text"/>	<input type="text"/>	<input type="text"/>	Checked by	<input type="text"/>
Date entered in database	<input type="text"/>	<input type="text"/>	<input type="text"/>	Checked by	<input type="text"/>
Date of compliance check	<input type="text"/>	<input type="text"/>	<input type="text"/>	Checked by	<input type="text"/>
					File reference <input type="text"/>

Section B1 - Reportable loan or credit facility from an authorised participant who is a company

Number of entries in this section

Name Loan made to

Address

Town County

Post code Company reg. number

Nature of transaction Loan/Credit facility* Loan reference number
*delete as applicable

Date entered into

Value of loan/maximum credit limit*
*Or state if unlimited

Date repayable*
*Indicate in box below if indefinite or repayable on agreement

Reported because of aggregation? Other loan/Donation/No*
*delete as applicable

Interest rate* Fixed Rate:

Security given? Yes/No*
*Delete as appropriate. If yes, give details in box below

Variable Indicate basis in box below

Can interest be added on to the loan? Yes/No*
*Delete as appropriate

*Tick one box
 Nil

Further relevant information:

Section B2 - Reportable loan or credit facility from an authorised participant other than a company

Number of entries in this section

Name

Loan made to

Address

Town

County

Post code

Is this an anonymously registered individual? Yes/No*

*delete as applicable

Nature of transaction

Loan/Credit facility*

*delete as applicable

Date entered into

Loan reference number

Date repayable*

*Indicate in box below if indefinite or repayable on agreement

Value of loan/maximum credit limit*

*Or state if unlimited

Interest rate*

Fixed

Rate:

Variable

Indicate basis in box below

*Tick one box

Nil

Reported because of aggregation?

Other loan/Donation/No*

*delete as applicable

Security given?

Yes/No*

*Delete as appropriate. If yes, give details in box below

Can interest be added on to the loan?

Yes/No*

*Delete as appropriate

Further relevant information:

Section B3 - Connected transaction (guarantee or security) from an authorised participant who is a company

Number of entries in this section

Name

Loan made to

Address

Town

County

Post code

Company reg. number

Value of connected transaction*

*Or state if unlimited

Date entered into

Reported because of aggregation?

Other loan/Donation/No*

*delete as applicable

Connected to a regulated transaction?

Yes/No*

*delete as applicable

If yes, give reference number

If no, give details of transaction in box below

Does security include rights over property?

Yes/No*

*delete as applicable

If yes, give details of property in box below

Will company receive consideration from the party?

Yes/No*

*delete as applicable

If yes, give details in box below

Further relevant information:

Section B4 - Connected transaction (guarantee or security) with an authorised participant other than a company

Number of entries in this section

Name

Loan made to

Address

Town

County

Post code

Is this an anonymously registered individual? Yes/No*
*delete as applicable

Value of connected transaction*
*Or state if unlimited

Date entered into

Reported because of aggregation? Other loan/Donation/No*
*delete as applicable

Connected to a regulated transaction? Yes/No*
*delete as applicable If yes, give reference number

If no, give details of transaction in box below

Does security include rights over property? Yes/No*
*delete as applicable If yes, give details of property in box below

Will participant receive consideration from party? Yes/No*
*delete as applicable If yes, give details in box below

Further relevant information:

Section C1 - Impermissible loan or credit facility

Number of entries in this section

Name Loan made to

Address

Town County

Post code

Nature of transaction Loan/Credit facility*
*delete as applicable
 Date entered into

Value of loan/maximum credit limit*
*Or state if unlimited

Date dealt with

Manner dealt with:

Interest rate* Fixed Rate:

Date repayable*
*Indicate in box below if indefinite or repayable on agreement

Variable Indicate basis in box below

Security given? Yes/No*
*Delete as appropriate. If yes, give details in box below

*Tick one box
 Nil

Could interest be added on to the loan? Yes/No*
*Delete as appropriate

Further relevant information:

Section C2 - Impermissible connected transaction (guarantee or security)

Number of entries in this section

Name Loan made to

Address

Town County

Post code Value of connected transaction*
*Or state if unlimited

Date entered into

Manner dealt with:

Date dealt with

Connected to a reported transaction? Yes/No* If yes, give reference number
*delete as applicable

If no, give details of transaction in box below

Did security include rights over property? Yes/No* If yes, give details of property in box below
*delete as applicable

Was participant given anything from party? Yes/No* If yes, give details in box below
*delete as applicable

Further relevant information:

Section D - Change to previously reported transaction

Number of entries in this section

Reference number

Quarter when originally reported

Date of change

Value of loan/maximum credit limit*

*Or state if unlimited

Loan ended?

Yes/No*

*delete as applicable

Change to participants?

Yes/No*

*delete as applicable, if yes give details of new participant in box below

Other changes to terms?

Yes/No*

*delete as applicable, if yes give details of new participant in box below

Further relevant information:

Reference number

Quarter when originally reported

Date of change

Value of loan/maximum credit limit*

*Or state if unlimited

Loan ended?

Yes/No*

*delete as applicable

Change to participants?

Yes/No*

*delete as applicable, if yes give details of new participant in box below

Other terms changes?

Yes/No*

*delete as applicable, if yes give details of new participant in box below

Further relevant information:

Quarterly report of loans made to a political party: statement of nil return

Important: the accompanying explanatory notes should be read before completing this form.

1. Details of registered party

Name of registered party

Party reference

Reporting period

2. Statement of nil return

No regulated transactions from authorised, impermissible or unidentifiable participants have been entered into by the above named party which under Part IVa of the Political Parties, Elections & Referendums Act 2000 are required to be recorded in a regulated transaction report for the reporting period specified above.

3. Declaration and signature

I declare, to the best of my knowledge and belief that the above statement of nil return is accurate and that during the above reporting period no regulated transaction has been entered into by the above named party. [This statement applies to the central organisation of the above named party and all of its registered accounting units.] [delete if not applicable]

Registered party treasurer

Signed

Date

Printed name

Electoral Commission use only

Date received

dd

mm

yyyy

Date checked

dd

mm

yyyy

Checked by

Date entered

dd

mm

yyyy

Checked by

Entered on database

File reference number

RP10c - Report of existing transactions

Loans outstanding on 11 September 2006

Important - Please read the accompanying explanatory notes before completing this form

Section A1 - Party details

Party name	<input type="text"/>	Reporting period
Party reference	<input type="text"/>	<input type="text"/>

Section A2 - Declaration and signature

I declare to the best of my knowledge and belief that the details contained in this report are a true and accurate representation of all outstanding transactions that the above named party has on 11 September 2006 including history of all changes and amendments where appropriate.

Submitted by party treasurer

Signed

Printed name

Date

Electoral Commission use only

Date of receipt

Checked by

Date entered in database

Checked by

Date of compliance check

Checked by

File reference

Section B1 - Reportable loan or credit facility from a company

Number of entries in this section

Name Loan made to

Address

Town County

Post code Company reg. number

Nature of transaction Loan/Credit facility* Loan reference number

*delete as applicable

Date entered into

Value of loan/maximum credit limit*

*Or state if unlimited

Date repayable*

*Indicate in box below if indefinite or repayable on agreement

Reported because of aggregation? Other loan/Donation/No*

*delete as applicable

Interest rate* Fixed Rate:

Security given? Yes/No*

*Delete as appropriate. If yes, give details in box below

Variable Indicate basis in box below

Can interest be added on to the loan? Yes/No*

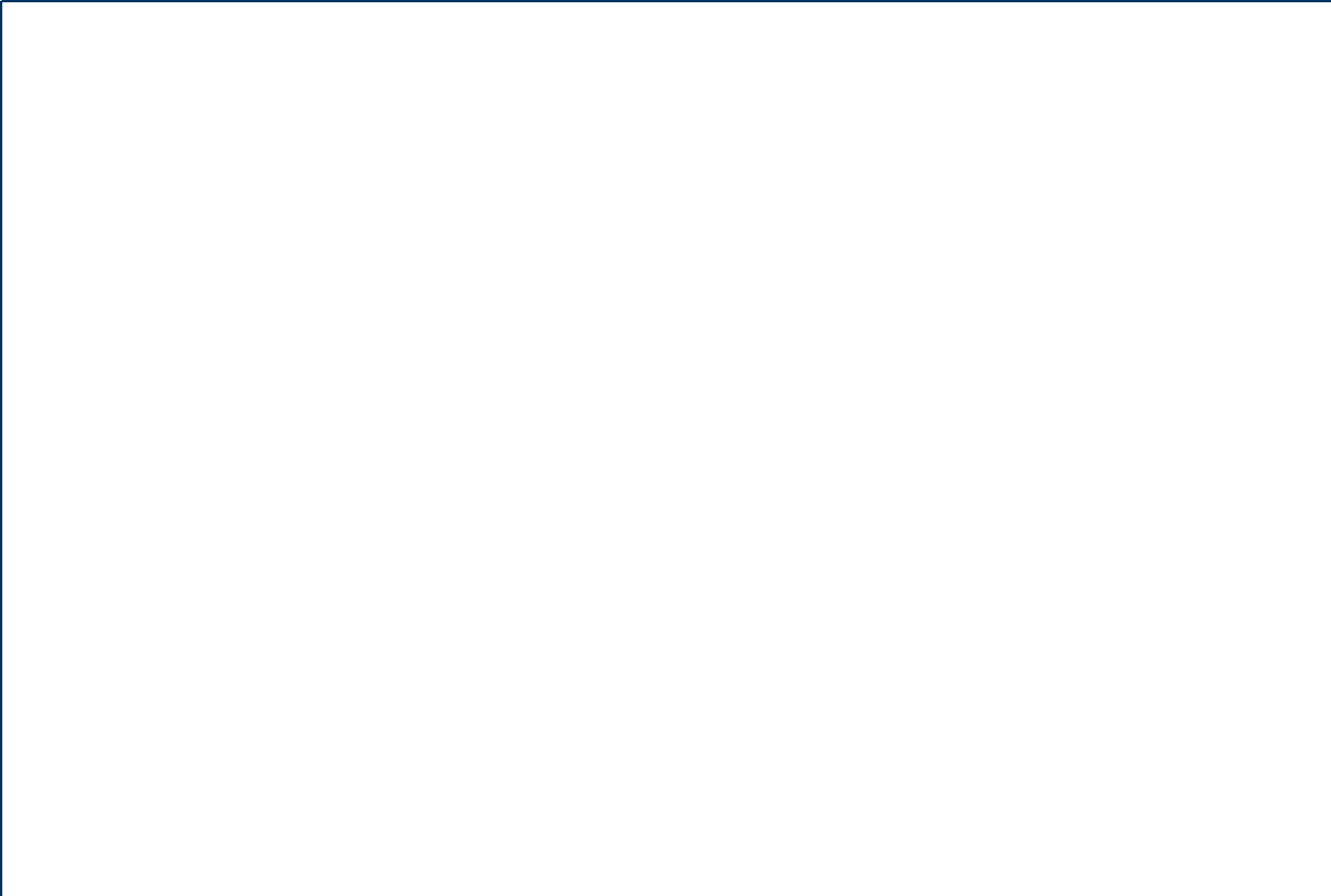
*Delete as appropriate

*Tick one box

Nil

History of all changes to terms of loan and other relevant information (use overleaf if necessary):

Continued...



Section B2 - Reportable loan or credit facility from a lender other than a company

Number of entries in this section

Name

Loan made to

Address

Town

County

Post code

Is this an anonymously registered individual? Yes/No*
*delete as applicable

Nature of transaction

Loan/Credit facility*
*delete as applicable

Date entered into

Loan reference number

Date repayable*
*Indicate in box below if indefinite or repayable on agreement

Value of loan/maximum credit limit*
*Or state if unlimited

Interest rate* Fixed Rate:

Reported because of aggregation? Other loan/Donation/No*
*delete as applicable

Variable Indicate basis in box below

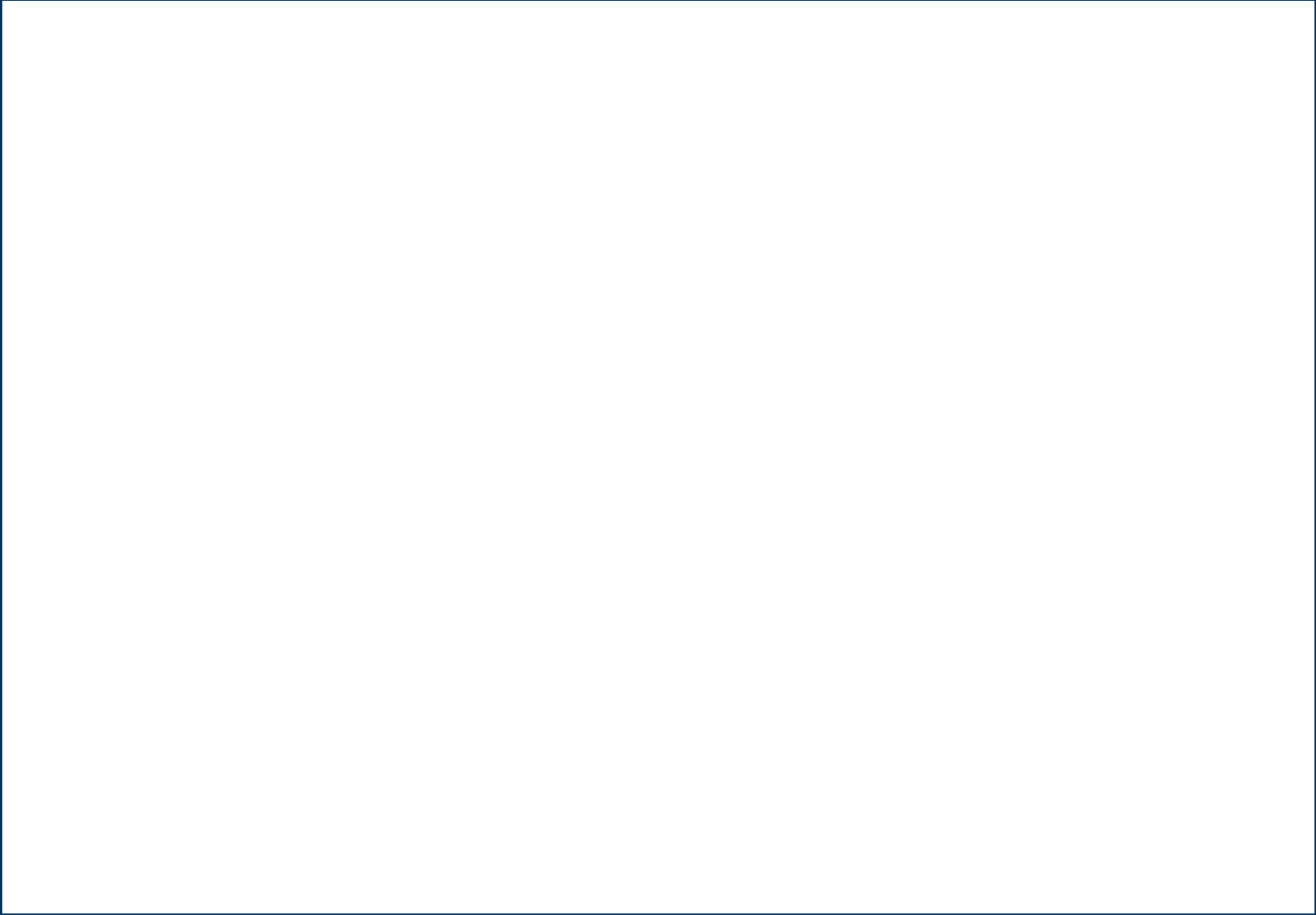
Security given? Yes/No*
*Delete as appropriate. If yes, give details in box below

*Tick one box
Nil

Can interest be added on to the loan? Yes/No*
*Delete as appropriate

History of all changes to terms of loan and other relevant information (use overleaf if necessary):

Continued...



Section B3 - Connected transaction (guarantees or security) with a company

Number of entries in this section

Name

Loan made to

Address

Town

County

Post code

Company reg. number

Value of connected transaction*

*Or state if unlimited

Date entered into

Reported because of aggregation? Other loan/Donation/No*

*delete as applicable

Connected to a reported transaction?

Yes/No*

*delete as applicable

If yes, give reference number

If no, give details of transaction in box below

Does security include rights over property?

Yes/No*

*delete as applicable

If yes, give details of property in box below

Has company received consideration from party?

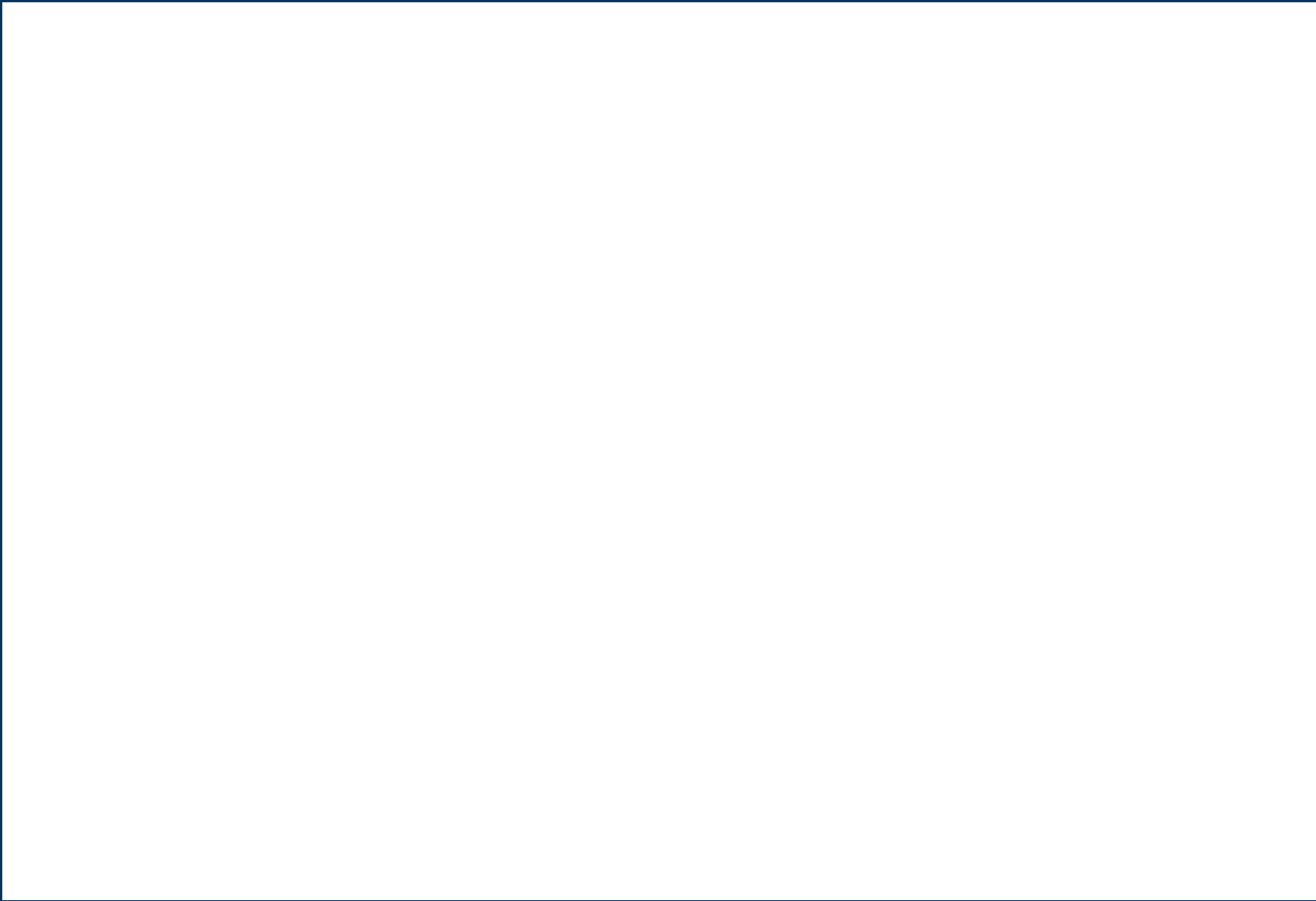
Yes/No*

*delete as applicable

If yes, give details in box below

History of all changes to terms of loan and other relevant information (use overleaf if necessary):

Continued...



Section B4 - Connected transaction (guarantees or security) with a source other than a company

Number of entries in this section

Name

Loan made to

Address

Town

County

Post code

Is this an anonymously registered individual? Yes/No*

*delete as applicable

Value of connected transaction*

*Or state if unlimited

Date entered into

Reported because of aggregation? Other loan/Donation/No*

*delete as applicable

Connected to a reported transaction?

Yes/No*

*delete as applicable

If yes, give reference number

If no, give details of transaction in box below

Does security include rights over property?

Yes/No*

*delete as applicable

If yes, give details of property in box below

Has participant received consideration from party?

Yes/No*

*delete as applicable

If yes, give details in box below

History of all changes to terms of loan and other relevant information (use overleaf if necessary):

Continued...

