

# Overview of donations to candidates

---

This document is for candidates and agents who want to understand the rules on donations in the run-up to elections in the United Kingdom.

## Contents:

[What counts as a donation](#)

---

[When you can accept donations](#)

---

[Valuing donations](#)

---

[Recording donations](#)

---

[Reporting donations](#)

---

## Terms and expressions we use

We use 'must' when we refer to a specific legal or regulatory requirement. We use 'should' for items we consider to be minimum good practice, but which are not legal requirements.

You do not have to follow this guidance, but if you do, you will normally be doing enough to comply with the law.

## Our approach to enforcement

If you do not comply with legal or regulatory requirements you or your organisation may be subject to civil or criminal sanctions. You can find more information about the Commission's approach to enforcement at [www.electoralcommission.org.uk/party-finance/enforcement](http://www.electoralcommission.org.uk/party-finance/enforcement).

# Overview of donations to candidates

## Who this document is for:

Candidates and agents who want to understand the rules on donations in the run-up to elections in the United Kingdom.

## This covers:

- What counts as a donation
- When you can accept donations
- Valuing donations
- Recording donations
- Reporting donations

## Related documents:

- [Situations and procedures - Permissibility checks for candidates](#)

## Expert papers:

- [Sponsorship](#)

# 2

## Summary

Donations to candidates at elections are regulated by the Representation of the People Act 1983 (RPA) or similar legislation.

This means that when you receive a donation, you must check that you can accept it, record it and report it in your spending return.

This overview explains the rules, and tells you where you can find more information.

## Introduction

Under the Representation of the People Act 1983 (RPA) or equivalent legislation, candidates and agents must follow certain rules on how they campaign, how much they can spend and who they can accept donations from in the run-up to elections.

This document explains the rules on who candidates can accept donations from, what information must be recorded and how to report donations after the election.

You should read this guidance alongside the rest of our guidance for candidates and agents. You can find specific guidance for the election at which you are standing on our guidance page for [candidates and agents](#).

### Local party fighting funds

Many political parties run local fighting funds for candidates. If the fund is managed and controlled by the party and not the candidate, donations to the fund are usually treated as made to the party and you do not need to treat them as donations to the candidate. However, you will need to report donations from the local party that are made to your campaign during the regulated period.

# 4

## Who is responsible for donations?

The candidate and election agent may both receive donations towards candidate spending, but once an election agent is appointed, donations must be passed to them as quickly as possible.

The election agent, rather than the candidate, must check that donations are within the rules before accepting them.

We use 'you' to cover the person who is responsible for checking donations. This will be the candidate unless an election agent is appointed. If an agent is appointed, they are responsible for checking donations.

However, both the candidate and the agent must sign a declaration on their expenses return to say that the return is complete and correct to the best of their knowledge.

## What is a donation?

A donation is money, goods or services which are given:

- for the purpose of meeting election expenses
- without charge or on non-commercial terms

and has a value of over £50.

Some examples of donations include:

- a gift of money or other property
- payment of an invoice for election expenses that would otherwise be paid by you
- a loan that is not on commercial terms
- sponsorship of an event or publication
- free or specially discounted use of an office

Under RPA, anything with a value of £50 or less is **not** a donation.

You can find out more on sponsorship in [Expert paper: Sponsorship](#).

## What type of donations do the rules cover?

The rules cover all donations towards election expenses. This includes donations towards those election expenses that you receive before you become a candidate.

The rules do not cover donations you receive towards things that are not election expenses. For example, volunteer time or items used before the regulated period begins. You can find out more about election expenses and the regulated period on our guidance page for [candidates and agents](#).

## Who can you accept a donation from?

You must only accept donations from permissible donors.

A permissible donor is:

- An individual registered on a UK electoral register, including overseas electors
- A Great Britain registered political party
- A Northern Ireland registered political party (only if you are standing for election in Northern Ireland)
- Most UK-registered companies
- A UK-registered trade union
- A UK-registered building society
- A UK-registered limited liability partnership (LLP) 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

You can also accept donations from some types of trust and from bequests. The rules on these donations are complicated, so please get in touch with us for more information.

### Important

For more information on how to check permissibility, see this document:

- [Situations and procedures: Permissibility checks for candidates](#)

Although you can legally accept donations from charities that are registered companies, charities are not usually allowed to make political donations under charity law. You should check that any charity offering a donation has taken advice from the Charity Commission before accepting it.

# 6

## How do you decide if you can accept a donation?

When you receive any donation of more than £50, you must immediately make sure that you know who the donor is **and** that the donation is from a permissible source. If someone has passed on a donation on someone else's behalf, you must treat this as a donation from the original source, and not from the person passing it on.

You have 30 days to verify the source and decide if you can accept the donation.

If the donation isn't from a permissible donor, or for any reason you can't be sure of the true identity of the source, you must return it within this 30-day period.

If the donation isn't returned, you will be deemed to have accepted it, and we may apply to the courts for it to be forfeited to us.

### When do you 'receive' a donation?

You usually 'receive' a donation on the day you take ownership of it.

For example:

- If you are given free leaflets, you receive the donation when the leaflets are handed over to you.
- If you are given a cheque, you receive the donation on the date that the cheque clears.
- If a donation is transferred directly into your bank account, you receive the donation on the date that you check your online bank record or are notified of its receipt by the bank.

### How do you return a donation?

If you know who the donor is, you must return it to them.

If the donation is from an unidentified source (for example, an anonymous £100 cash donation), you must return it to:

- The person who transferred the donation to you; or
- The financial institution used to transfer the donation.

If you cannot identify either, you must send the donation to us. We will pay it into the Government's consolidated fund.



## How do you value a donation?

You must put a value on any donation that is not money. The value of a donation is the difference between the value of what you receive and the amount (if any) you pay for it.

If you are given property, goods or services free of charge, or at a non-commercial discount, you must value them at the market rate.

For example:

Market rate for goods	-	Price you pay	=	Value of donation
£200	-	£100	=	£100

Or:

Market rate for services	-	Price you pay	=	Value of donation
£150	-	£0	=	£150

If the donor is a commercial provider, you should use the rates they charge other similar customers. If this information isn't available, you should find out what similar providers charge for the same property, goods or services and use this as the market rate.

If you are still not sure how to value a particular donation, please call or email us for advice.

You should keep a record of how you reached your valuation.

**Commercial discounts** are those available to other similar customers, such as discounts for bulk orders or seasonal reductions.

**Non-commercial discounts** are special discounts that you, specifically, are given by suppliers.

# 8

## Valuing a donation by sponsorship

If someone sponsors a publication or event on the candidate's behalf, the value of the donation is the full amount that they pay.

You must not make any deduction for any benefit that they receive from the sponsorship.

For more information see this document:

- [Expert paper: Sponsorship](#)

## Valuing other types of donation

You can find more information on valuing office space and seconded staff in [Expert paper: Splitting spending](#).

If you are still not sure how to value a donation, please call or email us for advice.

## What records do you need to keep?

### Donations you have accepted

If you accept a donation over £50, you must record these details:

- The donor's name and address
- If the donor is a company, their registered company number
- The amount or nature and the value of the donation
- The date on which the donation was received
- The date on which the donation was accepted

You must record the donor's address as it is shown on the relevant statutory register. If the donor is an overseas elector, you must record their home address. This is because no address will appear on the electoral register.

If the donor is an unincorporated association, you must record the main office address. This is because there is no register of unincorporated associations to refer to.

For more information on which registers you need to check, see this document:

- [Situations and procedures: Permissibility checks for candidates](#)

### Donations you have returned

If you receive a donation from an impermissible source, the election agent must return it and record these details:

- The amount or nature of the donation and its value
- The date you received the donation
- The date you returned the donation
- The action you took to return the donation (for example, the person or institution you returned it to)

# 10

## Reporting after the election

You must report your spending and donations to the appropriate Returning Officer following the election.

The election agent must complete the spending return and include details of all donations over £50 and all impermissible donations.

The candidate and election agent must also sign declarations that the return is complete and correct to the best of their knowledge and belief.

We produce forms you can use for reporting your spending and declarations. You can find the relevant forms to use for a specific election on our guidance page for [candidates and agents](#). They cover all the information you must include.

For more information on spending and returns, see our guidance page for [candidates and agents](#).

## How we can help

You can find more information in the guidance documents we have suggested in this document, or you can view our full range of guidance and up-to-date resources on our website.

If it's easier, you can also contact us on one of the phone numbers or email addresses below. We are here to help, so please get in touch.

Call us on:

- **England:** 020 7271 0616  
[pef@electoralcommission.org.uk](mailto:pef@electoralcommission.org.uk)
- **Scotland:** 0131 225 0200  
[infoscotland@electoralcommission.org.uk](mailto:infoscotland@electoralcommission.org.uk)
- **Wales:** 029 2034 6800  
[infowales@electoralcommission.org.uk](mailto:infowales@electoralcommission.org.uk)
- **Northern Ireland:** 028 9089 4020  
[infonorthernireland@electoralcommission.org.uk](mailto:infonorthernireland@electoralcommission.org.uk)

Visit us at [www.electoralcommission.org.uk](http://www.electoralcommission.org.uk)

We welcome feedback on our guidance – just email us at:  
[pef@electoralcommission.org.uk](mailto:pef@electoralcommission.org.uk)

## Translations and other formats

For information on obtaining this publication in another language or in a large-print or Braille version please contact the Electoral Commission:

Tel: 020 7271 0500

Email: [publications@electoralcommission.org.uk](mailto:publications@electoralcommission.org.uk)