

Introduction – GB and NI

# Introduction to being a party treasurer

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This document is for registered party treasurers in Great Britain and Northern Ireland who want an introduction to their responsibilities.

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## 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)

## 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)

# Introduction to being a party treasurer

## Who this document is for:

Central party treasurers and accounting unit treasurers.

## This covers:

- An introduction to your main responsibilities
- Maintaining your party's details
- Donations and loans responsibilities
- Annual accounting responsibilities
- Campaign spending responsibilities
- Ceasing to be a treasurer

## Related documents:

- [Overview of donations to political parties](#)
- [Overview of loans to political parties](#)

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## Summary

It is vital for a healthy democracy that political parties and campaigners can develop policy, campaign and get their message across to voters. Fundraising and party finances are key to this.

As a registered party treasurer, you are responsible for your party's compliance with the financial controls under the Political Parties Elections and Referendums Act 2000 (PPERA).

This introduction gives you a basic outline of what your responsibilities are and where you can find more information.

## Introduction

Being the registered treasurer of a political party is a significant responsibility. You are in control of your party's finances and making sure they comply with the Political Parties Elections and Referendums Act 2000 (PPERA).

It can sound daunting, but with good organisation, thorough record keeping and up-to-date knowledge of the rules, it can be a rewarding role.

This introductory guidance briefly explains your basic responsibilities.

It covers both central party treasurers and accounting unit treasurers.

You are a **central party treasurer** if you are registered with us as treasurer for:

- a party with no accounting units or
- the central organisation of a party with accounting units

You are an **accounting unit treasurer** if you have been appointed as one by your party and your details have been given to us.

An accounting unit is a section of the party which is registered with us as being responsible for its own financial accounts.

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## Your areas of responsibility

### Maintaining your party's details

As the **central party treasurer**, you must tell us when any of the following changes:

- the name or address of any party officer who is registered with us, including any accounting unit officers
- the address of the party's headquarters or any accounting unit
- the name of any accounting unit

You must also send us an annual confirmation of your party's details. If you do not, we are required to remove your party from the register.

For more information on maintaining your party details and the deadlines for telling us about changes, see [our website](#).

### Donations and loans

As the **central party treasurer** you are responsible for:

- Making sure that any loans and donations that your party receives are checked, recorded and reported where appropriate.
- Taking all reasonable steps to make sure that these donations and loans can be accepted.
- Reporting certain donations and loans to us, the Electoral Commission.

As an **accounting unit treasurer** you are not responsible under PPERA for handling donations and loans. However, you should always follow your party's procedures. You must also provide relevant information to the central party treasurer when requested.

For more information, see these documents:

- [Overview of donations to political parties](#)
- [Overview of loans to political parties](#)

## Annual accounts

As the **central party** or **accounting unit treasurer** you are responsible for:

- Keeping clear and accurate records of your accounts to show the true financial position of your party or accounting unit.
- Submitting your annual accounts to us.

As an **accounting unit treasurer**, you only need to submit your accounts to us if your unit's income or expenditure is more than £25,000.

For more information on statements of accounts, see [our website](#).

### When do you need to submit your accounts?

Is your party/unit  
income/expenditure  
**£250k or below?**

Report within four  
months of the end of  
your financial year.

Is your party/unit  
income/expenditure  
**over £250k?**

Report within six months  
and seven days of the  
end of your financial  
year, with an  
independent auditor's  
certificate.

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## Campaign spending at elections

As the **central party treasurer** you are responsible for:

- all the party's campaign spending at elections

This includes:

- authorising campaign spending
- keeping records and invoices/receipts of campaign spending
- submitting your expenditure returns form, invoices/receipts and auditor's report

You can appoint deputy treasurers to help you with campaign spending. You may find this useful if your party is contesting a lot of seats. You must send us [Form RP5](#) to register deputies.

Party campaign spending does not include individual candidates' expenses, which are the election agent's responsibility.

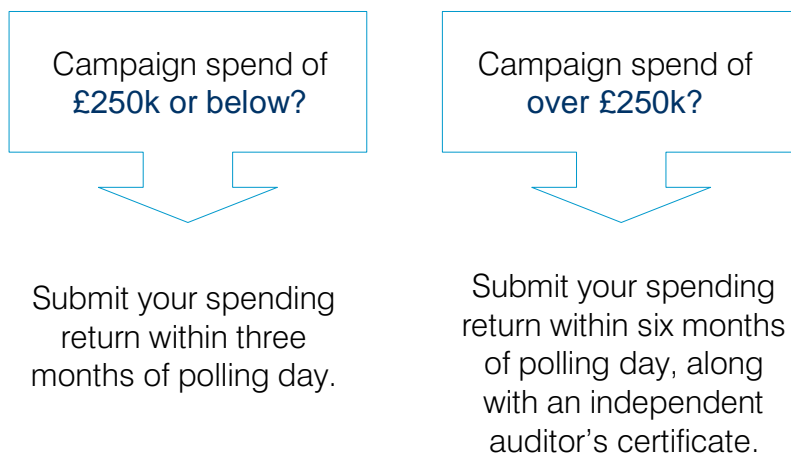
**Accounting unit treasurers** are not responsible for party campaign spending.

### Important

If your party has registered a campaigns officer with us, they will be responsible for campaign spending, not the treasurer.

### Important

## When do you need to send us your return?





## Standing down as treasurer

### Central parties

If you resign as central party treasurer or, for whatever reason, your appointment ends, the **party leader** becomes acting treasurer until the Commission has been notified that a new treasurer has been appointed.

Until a new treasurer is appointed it is the duty of the party leader to check that donations or loans received by the party are permissible and to maintain the party's accounting records.

The acting treasurer has 14 days following the date on which the position became vacant to tell us about the changes in registered officers to us.

Your party may be subject to enforcement action if you fail to inform us of any changes in your party's officers by the 14 day deadline.

Changes in registered party officers can be reported with an [RP4 form](#).

### Accounting units

Changes in **accounting unit treasurers** must be reported within 14 days of the change. The central party treasurer must report this change. This can be done by completing an [RP3 form](#).

The registered second officer of the accounting unit is responsible for maintaining accounting records until the Commission has been notified that a new treasurer has been appointed.

If the party leader and treasurer is the same person, then the nominating officer assumes the treasurer's responsibilities.



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## 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  
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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)