

# Overview of donations to political parties

---

This document is for party officers in Great Britain who want a basic understanding of how donations are regulated.

## Contents:

[An overview of accepting donations](#)

---

[An overview of recording donations](#)

---

[An overview of 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).

# Donations to political parties

## Who this document is for:

Party officers in Great Britain who want a basic understanding of how donations are regulated.

## This covers:

- An overview of when you can accept donations
- An overview of recording donations
- An overview of reporting donations

## Related documents:

- [Introduction to being a party treasurer](#)
- [Situations and procedures – Permissibility checks for political parties](#)
- [Situations and procedures – Managing donations to political parties](#)
- [Situations and procedures – Reporting donations and loans: parties with accounting units](#)

## Forms and explanations for donations

- [Quarterly donation return RP10](#)
- [Quarterly nil return for donations RP10QN](#)

## Expert papers

- [Sponsorship](#)
- [Donations from trusts](#)

# 2

## Summary

Donations to political parties are regulated by the Political Parties, Elections and Referendums Act 2000 (PPERA).

This means that when you receive a donation, you must check that you can accept it, record it and in certain cases, report it to us.

This overview will give you a broad understanding of the principles, and tells you where you can find more information.

## Introduction

Under the Political Parties, Elections and Referendums Act 2000 (PPERA), there are controls on which donations a political party can accept. These controls apply to parties that are registered in Great Britain. Certain donations must be recorded and reported to us. We publish these reports in a register on our website.

The rules for parties in Northern Ireland are different. You can find [separate guidance for Northern Ireland](#) on our website.

Parties must also follow rules on loans, including credit facilities and guarantees. For more information, see this document:

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

## Who receives donations?

Donations are made to registered political parties and accounting units (sections of a party whose finances aren't managed directly by a party's headquarters).

Parties must appoint someone to be registered with us as their treasurer. The registered treasurer is responsible for making sure that the party follows the rules on donations.

This includes maintaining suitable systems within the party to ensure donations are dealt with correctly.

For more information on being a party treasurer, see this document:

- [Introduction to being a party treasurer](#)

## What is a donation?

A donation is money, goods or services given to a party without charge or on non-commercial terms, with a value of over £500.

Some examples of donations include:

- A gift of money or other property.
- Sponsorship of an event or publication.
- Subscription or affiliation payments.
- Free or specially discounted use of an office.

Under PERA, anything with a value of £500 or less is **not** a donation.

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

For more information on valuing donations and what we mean by 'non-commercial terms', see this document:

- [Managing donations to political parties](#)

# 4

## 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 and those leaving bequests.
- Most UK-registered companies.
- A Great Britain registered political party.
- 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 certain public funds. You can find more information in [Expert paper: Donations from trusts](#).

Where someone pays for the reasonable costs of an overseas visit, they are deemed to be a permissible donor.

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

When you receive a donation, you have 30 days to decide if you can accept it.

You must ask yourself:

- 'Am I sure that I know who this donation is from?'
- 'Is the donor permissible?'

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 the 30-day period.

If you don't, you and your party may be subject to enforcement action.

For more information on handling donations, see these documents:

- [Permissibility checks for political parties](#)
- [Managing donations to political parties](#)

## 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 £550 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.

If any interest has been gained on the donation before you return it, the party can keep it. This is not treated as a donation and it does not need to be reported.

## What records do you need to keep?

Whether you accept or return a donation, you must record certain details, including its value and the donor's name and address.

For more information, see this document:

- [Managing donations to political parties](#)

# 6

## Which donations do you need to report?

Certain donations must be reported to us and made public. We publish details of the amounts and the donor on our website. We don't publish the addresses of individuals who donate.

All parties must report:

- All impermissible donations.
- All permissible donations over £7,500.
- All permissible donations and loans that add up to over £7,500 from the same source in the same calendar year.
- All permissible donations and loans that:
  - are (or add up to) over £1,500; and
  - come from a source that you have already reported to us in the same calendar year.

If your party has **accounting units**, the central party treasurer is responsible for reporting donations from accounting units too.

Different reporting thresholds apply to accounting units. You can find more information in [Reporting donations and loans: Parties with accounting units](#).

## How do you report donations?

Parties must submit returns to us every quarter. This is called the quarterly return. We must receive your returns within 30 days of the end of each reporting quarter.

The quarter and reporting deadlines are:

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

 Important dates

When a UK general election is called you must report to us every week, unless you have made a declaration to us that you will not be standing any candidates at the election.

You can make this declaration on [Form RP6](#) at any time up until 7 days after the election is called. You can also withdraw your declaration if your party does decide to stand candidates.

When a general election is called, we will write to you to let you know how to report to us and we will put details on our website.

 Important

 [RP6](#)

### Reporting accepted or returned donations

If you have accepted or returned donations, you need to report them using the [RP10 form](#).

 [RP10](#)

# 8

## Reporting that you've had no donations

If you haven't received any reportable donations you must still submit a report. This is called a '**nil return**'. The form you'll need for this is called an [RP10 QN](#).



If you submit four consecutive nil returns, you don't have to send any more until you receive a reportable donation. We will let you know when you have sent us four nil returns.

Even if you don't have to send us any more quarterly returns, you must still send us your annual accounts.



## 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)

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)