

# Reporting donations and loans: Parties with accounting units

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This document is for party officers with accounting units in Great Britain, who have a good understanding of donations and loans and want to know more about dealing with them.

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## 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).

# Reporting donations and loans

## Who this document is for:

Party officers in Great Britain who act for a party with accounting units.

## This covers:

- Aggregation
- Recording donations and loans
- Reporting donations and loans

## Related documents:

- [Overview of donations to political parties](#)
- [Overview of loans to political parties](#)
- [Situations and procedures – Permissibility checks for political parties](#)
- [Situations and procedures – Managing donations to political parties](#)

## Forms and explanations for donations and loans

- [RP10](#)
- [RP10QN](#)
- [RP10B](#)
- [RP10QNB](#)

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## Summary

If your party has accounting units (sections of a party whose finances aren't managed directly by the party's headquarters), the registered central party treasurer must report certain donation and loans received by these units.

This guidance gives you information about what donations and loans you need to report.

## Who is responsible for reporting donations and loans?

In this document, we use ‘benefits’ to refer to both donations and loans.

The central party treasurer is legally responsible for reporting all their party’s and accounting units’ benefits to us.

Accounting unit treasurers do not report to us separately. They must give all the relevant information on benefits to the central party treasurer when requested to do so.

For more information on permissibility, see this document:

- [Permissibility checks for political parties.](#)

## When do you need to report information to us?

You must submit quarterly returns showing donations and loans accepted in that quarter.

There are separate returns for donations and for loans.

These are the deadlines for submitting returns:

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

There are penalties for late submission of your returns.

You can find reporting forms and instructions on how to complete them here:

- [RP10](#)
- [RP10QN](#)
- [RP10B](#)
- [RP10QNB](#)

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 seven days after the election is called. You can withdraw the declaration if your party decides 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](#)

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## What benefits do you need to report?

### Impermissible benefits

You must report all impermissible benefits.

### Permissible benefits

You must report permissible benefits over certain thresholds.

These thresholds are different for central parties and accounting units.

- A central party's reporting threshold is **over £7,500**.
- An accounting unit's reporting threshold is **over £1,500**.

If you have already reported benefits from the same source in the same calendar year the reporting threshold is over £1,500. This threshold applies whether or not the new benefit is given to the central party or accounting unit.

## Aggregating benefits

### Aggregating benefits from the same source

You must add together any permissible benefits that you receive from the same source in the same calendar year (whether they're made to the central party or an accounting unit).

You should report these aggregated benefits to us in the quarter that they exceed the reporting threshold.

#### **Benefits from the same source to different sections of a party**

As well as reporting aggregated benefits to either the central party or the accounting unit, parties must also report aggregated benefits that are made to different branches of the party.

For example, an individual might make a number of donations to different sections of a party. Individually, these donations are below the threshold, but when added together, they are more than the £7,500 reporting threshold.

The party headquarters should treat these as donations being made to the central party, aggregate them and report them to us.

### Important

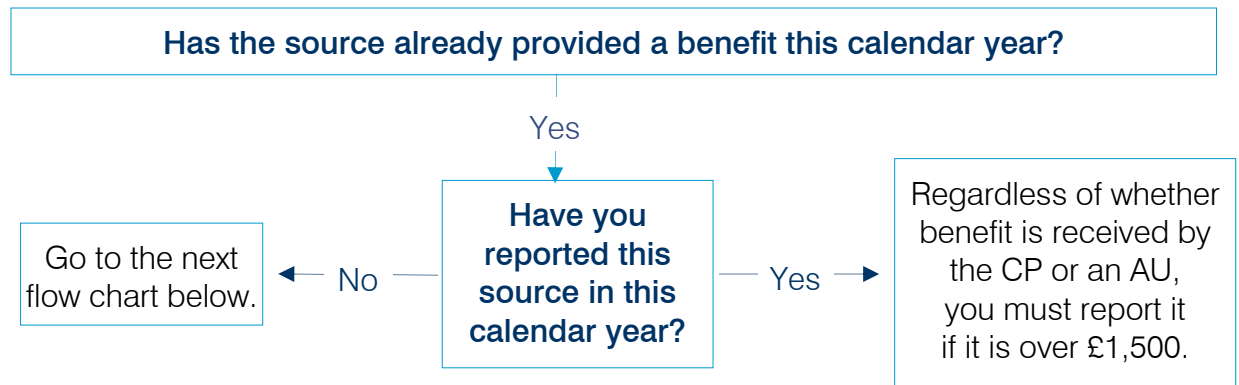
Benefits under £500 are not covered by the rules and do not need to be recorded, aggregated or reported

## The permissible benefits you must report

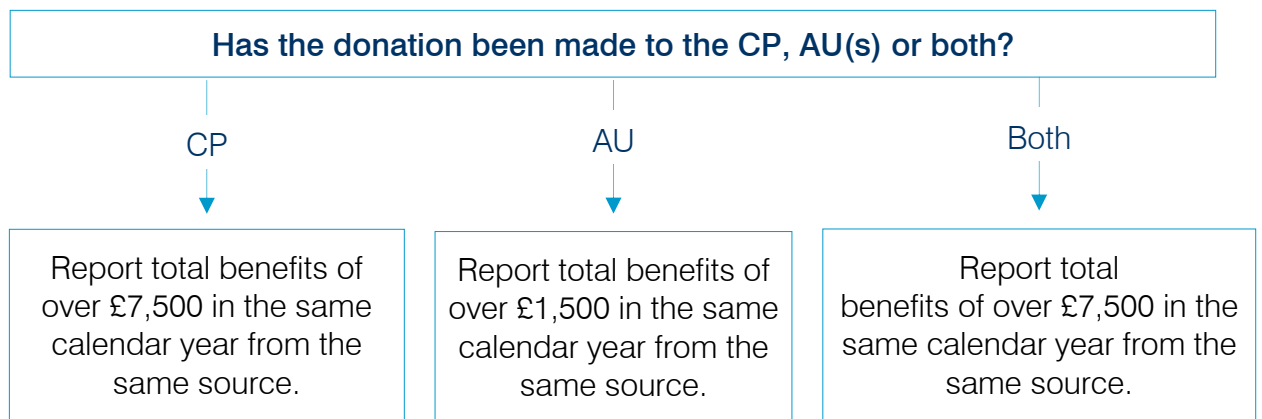
The flow charts below set out which permissible benefits you must report.

CP refers to the central party.

AU refers to an accounting unit.

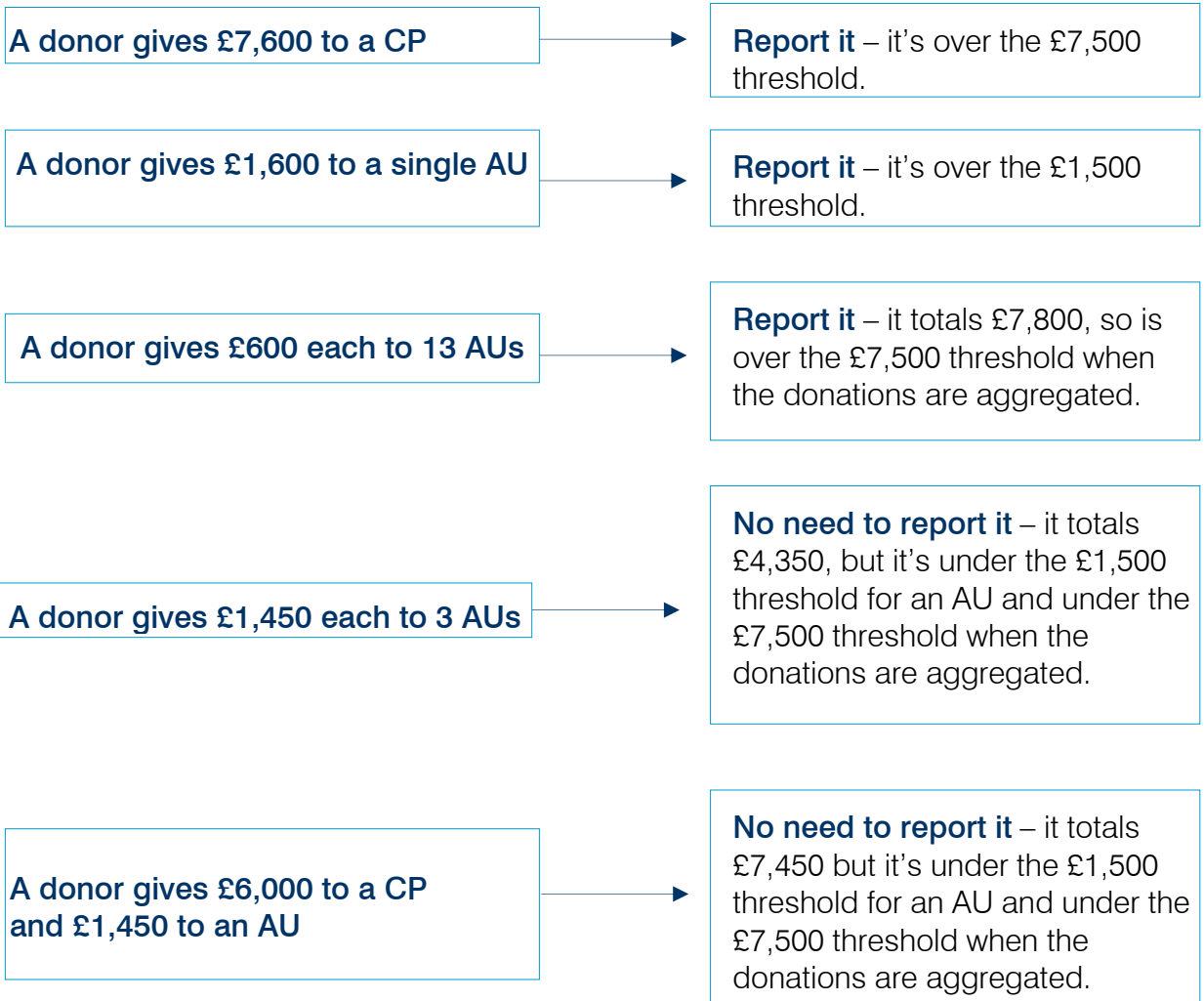


If you have not reported a source in the calendar year



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Some examples:





## What information must you report?

### Permissible donations

For permissible donations, you must report 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 to refer to.

These details should have been recorded when the donation or loan was received. For more see:

- [Overview of loans to political parties](#)
- [Situations and procedures: Managing donations to political parties](#)

### Impermissible donations

For impermissible donations, you must report these details:

- The amount or nature of the donation and the donation's value.
- The manner in which the donation was made.
- The date you received the donation.
- The date you returned the donation.
- The action you took to deal with the donation (for example, the person or institution you returned it to).

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## Permissible loans

When you enter into a loan other than a guarantee or security, you must report these details:

- The lender's name and address.
- If the lender is a company, their registered company number
- The value of the loan.
- The date it was entered into.
- The date it is due to be repaid (or a statement that it is indefinite).
- The rate of interest, or, if the rate is variable, how it is to be calculated.
- Whether or not any security has been given for the loan.

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

If the lender is an unincorporated association, you must record the main office address, as there is no register to refer to.

If the lender has provided a guarantee or security, please see [Expert paper: Guarantees and securities](#) for the details of what you will need to record.

## Impermissible loans

For impermissible loans, you must report:

- The same details for a permissible loan (see above).
- Details of how you dealt with the transaction, for example, how you repaid the loan.

## Exemptions from quarterly returns

If you haven't received any donations, entered into any new loans or made any changes to your existing loans, you still need to submit a quarterly report for each. This is called a 'nil return'. The form you'll need for this is called an [RP10 QN](#) for donations and an [RP10QNB](#) for loans.



If you submit four consecutive nil returns, you are exempt from submitting further reports until you receive another donation, enter into a new loan or make changes to an existing loan. We will write to you to let you know if you become exempt from quarterly returns.

Even if you are exempt from quarterly reporting, you must still submit 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)

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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)