

Overview - NI

Overview of donations to political parties

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

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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

The Commission regulates political funding and spending. We are committed to providing those we regulate with a clear understanding of their regulatory obligations through our guidance documents and advice service. If you are unsure of how any of the rules apply to you, please call us for advice. We are happy to help, so please get in touch.

We use advice and guidance proactively in order to secure compliance. And we take enforcement action, using our investigatory powers and sanctions, where it is necessary and proportionate to do so in order to meet our enforcement aims and objectives. If you do not comply with legal 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

Donations to political parties

Who this document is for:

Party officers in Northern Ireland 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 – Northern Ireland](#)
- [Situations and procedures – Managing donations to political parties – Northern Ireland](#)
- [Situations and procedures – Reporting donations and loans: parties with accounting units – Northern Ireland](#)

Forms and explanations for donations

- [Quarterly donation return RP10A\(NI\)](#)
- [Quarterly nil return for donations RP10QNNI](#)

Expert papers

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

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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 Northern Ireland. Certain donations must be recorded and reported to us.

The rules for parties in Great Britain are different. You can find separate guidance for parties registered in Great Britain on our website.

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.

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](#).

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

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

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

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

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

- [Managing donations to political parties – Northern Ireland](#)

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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 UK-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.
- An Irish citizen (including bequests).
- Most Irish-registered companies.
- An Irish-registered political party.
- An Irish-registered trade union.
- An Irish-registered building society.
- An Irish-registered limited liability partnership that carries on business in the island of Ireland.
- An Irish-registered friendly society.
- An Irish-based unincorporated association that carries on business or other activities in Ireland.

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.

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.

For more information on handling donations, see these documents:

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

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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.

Which donations do you need to report?

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](#).

For more information see this document:

- [Managing donations to political parties – Northern Ireland](#)

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.

 Important

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.

 [RP6](#)

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.

Reporting accepted or returned donations

If you have accepted or returned donations, you need to report them using the [RP10A\(NI\) form](#).

 [RP10A\(NI\)](#)

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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 QNNI](#).



[RP10QNNI](#)

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 the phone number or email addresses below. We are here to help, so please get in touch.

Call us on:

- Northern Ireland: 0333 103 1928
infonorthernireland@electoralcommission.org.uk

Visit us at www.electoralcommission.org.uk

We welcome feedback on our guidance – just email us at:
pef@electoralcommission.org.uk

Translations and other formats

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