

Overview

# Donations for EU referendum campaigners

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This document is for campaigners at the referendum on the UK's membership of the EU who want to understand how donations are regulated.

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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

The Commission regulates political funding and spending in a way that is effective, proportionate and fair. 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 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 for EU referendum campaigners

## This document explains:

The rules on donations and how donations at the referendum on the UK's membership of the EU are regulated and what you need to report to us.

## The document covers:

- what counts as a donation
- when you can accept donations
- valuing donations
- recording donations
- reporting donations

## Related documents:

- [Campaigning and registering for EU referendum campaigners](#)
- [Loans for EU referendum campaigners](#)
- [Pre-poll reporting for EU referendum campaigners](#)
- [Permissibility for EU referendum campaigners](#)

## Expert papers

- [Splitting spending](#)

# Summary

Donations to registered referendum campaigners are regulated under the Political Parties, Elections and Referendums Act 2000 (PPERA) as amended by the European Referendum Act 2015.

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

# Introduction

Under PPERA as amended by the European Union Referendum Act 2015 (“the Act”) we have certain statutory responsibilities in relation to the referendum on the UK’s membership of the EU.

Our objectives for the referendum are:

- it should be well-run and produce results that are accepted
- there should be integrity and transparency of campaign funding and spending

The guidance reflects the rules in PPERA as amended by the Act. The Act provides that the government may make changes to the rules in regulations. If this happens, we will update our guidance and webpages with the changes. The Act does not specify the length of the designation period, the length of the referendum period or the dates on which those periods will start. The government must make regulations that set out the length of the referendum period and the start date. We will update our [website](#) when these regulations are made.

This guidance is for registered campaigners (and those intending to register). For more information on the rules and when you need to register with us, see [Campaigning and registering for EU referendum campaigners](#).

Under PPERA, there are rules on what donations a campaigner can accept. Certain donations must be recorded and reported to us. We publish these reports on our [website](#). In this guidance, we use ‘you’ to refer to a campaigner’s registered responsible person.

 Important

For more information on permissibility, see this document:

- [Permissibility for EU referendum campaigners](#)

## Who is responsible for donations?

Campaigners must appoint and register a 'responsible person' with us. If you are a UK-registered political party, your registered treasurer will automatically be your 'responsible person'. If you are an individual campaigner you will be the 'responsible person'.

The responsible person has a legal responsibility to make sure that their organisation follows the rules on donations. This includes maintaining suitable systems within the organisation to ensure donations are dealt with correctly. Failing to comply with the rules on donations may constitute a criminal offence.

### Political parties

Registered political parties in Scotland, Wales and England (except minor parties) can only accept donations from certain UK-based or Gibraltar-based sources and must report their donations to us every quarter. The treasurer is the responsible person. Parties are required to check the permissibility of donations before they can accept them. You can find guidance for parties in Great Britain [here](#) and for parties in Northern Ireland [here](#).

There are additional rules for registered political parties accepting donations and entering into loans for referendum campaigning from:

- Gibraltar-based sources,
- a body under Royal charter,
- a charitable incorporated organisation,
- a Scottish charitable incorporated organisation and
- Scottish partnerships.

You can only accept donations and enter into loans from these sources up to the value of your party spending limit. You must aggregate the value of donations and loans from these sources to calculate the total value. If you accept donations and/or loans from these sources and the aggregated total is more than your spending limit, please contact us immediately for advice.

The rules differ for political parties in Gibraltar and political parties in Northern Ireland. These parties can find more information about the rules they must follow in our guidance on [Gibraltar and the referendum](#) and [Permissibility for Northern Ireland political parties at the Referendum](#).

## What is a donation?

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

- towards your referendum campaign spending
- without charge or on non-commercial terms and has a value of over £500

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

Some examples of donations include:

- a gift of money or other property
- sponsorship of an event, publication or research
- subscription or affiliation payments
- free or specially discounted use of property, or facilities, for example the use of an office

## Who can you accept a donation from?

Registered campaigners must only accept donations from permissible donors. Before you accept a donation you must take all reasonable steps to check that the donor is permissible before accepting a donation. Accepting a donation that isn't permissible can be a criminal offence. You should also carry out these checks before accepting a donation received before you register as a campaigner.

You can find out more on sponsorship in our expert paper:

- [Splitting spending](#)

For more information on receiving donations before the referendum period, see this document:

- [Pre poll reporting for EU referendum campaigners](#)

 Important

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

- [Permissibility for referendum campaigners](#)

## What is a permissible donor?

A permissible donor is:

- an individual registered on a UK electoral register, including overseas electors and those leaving bequests
- an individual registered on the Gibraltar electoral register including those leaving bequests
- a UK-registered company which is incorporated in the EU and carries on business in the UK
- a Gibraltar-registered company which is incorporated in the EU and carries on business in Gibraltar
- a UK-registered or Gibraltar-registered trade union
- a UK-registered or Gibraltar-registered building society
- a UK-registered limited liability partnership which carries on business in the UK
- a Gibraltar-registered limited liability partnership which carries on business in Gibraltar
- a UK-registered friendly, industrial, provident or building society
- a UK-based unincorporated association that carries on the majority of its business or other activities in the UK
- a Gibraltar-based unincorporated association that carries on the majority of its business or other activities in Gibraltar
- a body incorporated by Royal Charter
- a UK-based charitable incorporated organisation
- a Scottish partnership which carries on business in the UK

You can also accept donations from some types of trust.

Please call us for further advice on donations from a trust.

Registered campaigners (excluding political parties) must **not** accept donations from a UK or Gibraltar-registered political parties, unless you have been designated as a lead campaigner at a referendum.



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

When you receive any donation of more than £500, you must make sure that you know who the donor is and that the donation is from a permissible source. When you receive a donation, you have 30 days to decide if you can accept it. You should ask yourself:

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

If

- the donation is not from a permissible donor, or
- for any reason you cannot be sure of the true identity of the source

you must return it within the 30-day period.

If you don't return the donation within 30 days you will be deemed to have accepted it and you and your organisation may be fined if the donation is from an impermissible source.

You must also carry out these checks before accepting any donation received before you registered.

If you've accepted an impermissible donation, you should tell us as soon as possible.

You must add together and report permissible donations that you receive from the same source. You should report these aggregated amounts to us when they exceed the reporting threshold in the spending return.

### Donations given on behalf of others

If you are given a donation on behalf of someone else, the person giving you the donation (the agent) must tell you:

- that the donation is on behalf of someone else
- the actual donor's details

If you think that someone might be acting as an agent, you must find out the facts so that you can make the right checks.

An example of this is where an event organiser is handing over the proceeds from a dinner held specifically to raise funds for your campaign. That person will be acting as the agent of the people who donated money as part of the event. You will need to check the permissibility of the donors at the dinner.

If you are uncertain who the actual donor is you must not accept the donation.



## When do you 'receive' a donation?

You usually 'receive' a donation on the day you take possession 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 account or are notified of its receipt by the bank, whichever is earlier

## How do you return a donation?

If you receive an impermissible donation and 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 if you cannot identify the person
- 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 UK Government's Consolidated Fund.

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

## Donations of £500 or less

Donations of £500 or less are not regulated donations and you do not need to record or report them.

However, you should be alert to situations where it appears that a donor is attempting to evade the rules by making a series of small donations, for example, if a number of donations of £400 are made from the same source in similar circumstances.

 Important

It is an offence to attempt to evade the rules on donations.

# How do you value a non-cash 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 of more than 10%, you must value it at the market rate.

For example:

Market rate for goods	-	Price you pay	=	Value of donation
£1,000	minus	£400	=	£600

Or:

Market rate for services	-	Price you pay	=	Value of donation
£1,000	minus	£0	=	£1,000

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.

## Valuing donations from fundraising events

If your organisation hosts an event, or provides goods or services to raise money for the campaign, any profit over £500 from the event (or the goods or services) will be a donation.

The value of any donation is the profit made by the organisation from each donor.

You should work out how much it costs the organisation for each person attending the event, or for each person receiving goods or services. Then, deduct this amount from what each person paid you to calculate the value of the donation.

For example:

You organise an event and charge £1,000 per ticket.

Cost of event	÷	People at event	=	Cost per person
£25,000	divided by	100	=	£250

So:

Amount person paid for ticket	-	Cost per person	=	Value of donation
£1,000	minus	£250	=	£750

If the event includes an auction, for more information see this document:

- [Expert paper: Valuing auction prizes](#)

## Valuing a donation by sponsorship

If someone sponsors a publication or event on the organisation'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.

## Valuing other types of donation

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

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

For more information see this document:

- [Factsheet: Sponsorship](#)

# Pre-poll reporting for referendum campaigners

## What records do you need to keep of your donations?

### Donations

For each donation over £7,500 you must record:

- the full name of the donor
- the address, or registered address, of the donor
- the date you received the donation
- the amount (for a cash donation) or nature and value (for a non-cash donation)
- If a donor is anonymously registered, you must provide a statement of evidence that you have seen the individual as an anonymous entry on the register. If the donation came from a trust, please contact us for more information on what you need to report.

You must report donations that are received from the same source over £500 during the referendum period that aggregate to over £7,500

## Which donations do you need to report?

Registered campaigners must submit pre-poll reports by certain deadline dates, setting out what donations they have received and loans they have entered into on or after 1 February 2016 for referendum campaigning that are over £7,500. This includes donations received before the campaigner registers.

The pre-poll reporting deadline dates along with the start of the referendum period will be set out in regulations made by the government. We will advise campaigners when this happens on our [website](#).

You should keep accurate records now of any donations or loans over £7,500 that you receive from the 1 February that you use or intend to use on referendum campaigning (whether before or during the official referendum period) so that you can comply with this reporting requirement.

UK registered political parties who are not minor parties do not submit pre-poll reports or report donations after the referendum but instead report these in their normal quarterly reporting. You find separate guidance on checking permissibility and reporting donations for political parties in Great Britain [here](#) and for parties in Northern Ireland [here](#).

You will be able to submit your pre-poll reports [online](#) or by completing and returning [EUR-PPR – Pre-poll donation and loan report](#). As the responsible person, you must make a declaration in the report that that you have examined the pre-poll report and that to the best of your knowledge and belief it is a complete and accurate report as required by law

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

- [Permissibility for EU referendum campaigners](#)

# Reporting after the referendum

## What records do you need to keep?

You must record and report all donations of over £7,500 you receive after you have become a registered campaigner.

This includes any donations you receive as a registered campaigner before the referendum period, but use during it must also be reported after the referendum.

You should keep records of all donations over £500 as you will need to report these after the referendum

## Donations you have accepted

If you accept a donation over £500, the following details must be recorded:

- 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 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:

- [Permissibility for EU referendum campaigners](#)

## Donations you have returned

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

- the amount (for a cash donation) or nature and value (for a non-cash donation)
- if you have established the donor's identity, but the donor was not permissible at the relevant time, the donor's name and address
- if you could not establish the donor's identity, details of how the donation was made
- 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)

You will need these details when you report the returned donation to us.

You should also record these details of any impermissible donations accepted before you registered with us.

## Which donations do you need to report?

Campaigners other than political parties (that aren't minor parties) must report certain donations in their spending return after the referendum. Political parties are required to report their campaign spending in a spending return after the poll. We publish these reports in a register on our [website](#).

After the referendum you must report:

- all permissible donations over £7,500
- all permissible donations that add up to over £7,500 from the same source
- all impermissible donations

You must report all donations you have already reported in your pre-poll reports again after the referendum.

You must include all the details set out above in respect of each donation in your spending return.

In addition, you must report the total value of donations accepted by the campaign that were:

- worth more than £500
- and less than or equal to £7,500

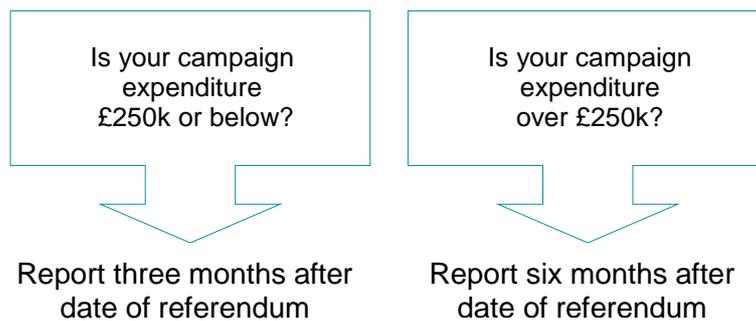
You do not need to provide any more information about these donations.

## How do you report donations?

You must report donations to us after the referendum, as part of your spending return, using the details you have recorded.

The date you must report to us by will depend on how much you spend on your campaign.

We will publish the deadline dates for the EU Referendum in a timetable on our [website](#). However, as a guide, the general deadlines are shown below.



You may be fined if you don't submit your return on time.

For more information on spending and reporting, see this document:

- [Spending for EU referendum campaigners](#)

You must still submit a return even if you haven't spent any money. This is called a 'nil return'

## 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: 0333 103 1928  
[pef@electoralcommission.org.uk](mailto:pef@electoralcommission.org.uk)
- Scotland: 0333 103 1928  
[infoscotland@electoralcommission.org.uk](mailto:infoscotland@electoralcommission.org.uk)
- Wales: 0333 103 1929  
[infowales@electoralcommission.org.uk](mailto:infowales@electoralcommission.org.uk)
- Northern Ireland: 0333 103 1928  
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