

Overview

Donations to non-party campaigners

This document is for registered non-party campaigners who want to understand how donations are regulated.

Forms you might need:

TP4 (i) TP4 (ii)

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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

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 non-party campaigners

Who this document is for:

Registered non-party campaigners, and their responsible person, who want an overview of how donations are regulated and what you need to report to us.

The document covers

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

Related documents

- [Introduction for non-party campaigning](#)
- [Situations and procedures: Permissibility for non-party campaigners](#)
- [UK Parliamentary general election: Pre-poll reporting for non-party campaigners](#)
- [Situations and procedures: Managing non-party campaign spending](#)
- [Expert paper: Sponsorship](#)
- [Expert paper: valuing auction prizes](#)

Summary

Donations to registered non-party campaigners are regulated under the Political Parties, Elections and Referendums Act 2000.

Certain donations must be checked before they are accepted, and reported to us.

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

Introduction

Non-party campaigners are individuals or organisations that campaign in the run-up to elections, but are not standing as political parties or candidates.

In electoral law, these individuals or organisations are called 'third parties', and they are referred to as "recognised third parties". Where non-party campaigners have registered with the Electoral Commission they are called 'recognised third parties'; in our guidance, we call recognised third parties 'registered non-party campaigners'.

Under the Political Parties, Elections and Referendums Act 2000 (PPERA), there are rules on what donations a non-party campaigner can accept. Certain donations must be recorded and reported to us. We publish these reports on our website.

You must report donations to us after each election as part of your spending return. If you campaign in the run-up to a UK Parliamentary general election you must also report certain donations to us in the regulated period **before** the election.

In this guidance, we use 'you' to refer to a campaigner's registered responsible person.

Who is responsible for donations?

As part of the application to become a registered non-party campaigner, you must appoint a responsible person. The responsible person is responsible for compliance with the rules under PPERA and must ensure that the rules on donations are followed. This includes maintaining suitable systems to ensure that donations are dealt with correctly.

Where an organisation has registered as a non-party campaigner and appoints a responsible person, other officers within the organisation must give relevant information to the responsible person, if reasonably required, to enable compliance with statutory obligations.

If you are registered with us as an individual non-party campaigner, you will automatically be the responsible person.

Where a UK registered political party also registers as a non-party campaigner, the registered party treasurer will be the responsible person. 'Minor' political parties must nominate a responsible person as they do not have a registered treasurer.

What is a donation?

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

- towards your regulated campaign spending
- without charge or on non-commercial terms and has 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 property, or facilities, for example the free use of an office

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

What type of donations do the rules cover?

The rules cover all donations that are given towards your spending on regulated campaign activity.

You must check that you can accept these donations. If you use these donations on spending on regulated campaign activity you must report them in your campaign spending return after the election. For this reason, you must keep records of donations that you receive.

The rules do not cover money that you receive towards spending that is not regulated. For example:

- leaflets you produce and use before the regulated period begins
- campaign activity that does not meet the purpose test

Money given to you or your organisation for general purposes, rather than specifically to fund regulated campaign activity is not covered by the rules on donations.

For example, if you hold a fund-raising event to raise money to support your organisation's general activities or have regular donors who donate money on this basis, these contributions will not be covered by the rules on donations to registered non-party campaigners.

Money given to your organisation for general purposes is not regulated by the permissibility rules in the Political Parties Elections and Referendums Act 2000.

Who can you accept donations from?

You must only accept donations from a permissible source.
A permissible source is:



- an individual registered on a UK electoral register, including overseas electors and those leaving bequests
- a UK-registered company which is incorporated within the European Union and carries on business within the UK
- 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 unincorporated association that is based and carries on business or other activities in the UK

You must not accept donations from a political party.



How do you decide if you can accept a donation?

When you receive any donation of more than £500, you must immediately 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, you will be deemed to have accepted it, and you and your organisation may be subject to enforcement action if the donation is from an impermissible source.

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

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

An example of someone acting as an agent is where an event organiser is handing over the proceeds from a dinner held specifically to raise funds for your organisation.

If you have reason to believe that someone might be acting as an agent but has not told you, you should find out the facts so that you can make the right checks. **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 ownership 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 it is received into your account .

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 the Electoral Commission. We will pay it into the 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 outside the scope of PPERA and you do not need to record or report them.

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

How do you value a 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 you must value them at the market rate.

For example:

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

Or:

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

You should keep a record of how you reached your valuation.

Notional spending with a value of more than £500 will also be a donation.

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 a donation where your organisation hosts an event or provides goods or services

If your organisation hosts an event, or provides goods or services, any money received over and above the cost of the event (or the goods or services) to your organisation, constitutes a donation.

The value of any donation will be the amount of money over and above the cost of the event (or the goods or services) received by your 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 find the value of the donation.

For example:

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

So:

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

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.

What must you record?

Donations you have accepted

If you accept a donation over £500, you must record these details:

- the donor's full name and address
- if the donor is a company, their registered company number
- the amount (for a cash donation) or nature and value (for a non-cash donation)
- the date on which you received the donation
- the date on which you accepted the donation

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 as well as checking they are on the UK electoral register. 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. There is no register of unincorporated associations from which you must take the address.

You will need these details if you have to report a donation to us.

If you receive a donation from any of the sources below, there are particular requirements concerning addresses and certain other information that must be provided. Please contact us for further information in these cases:

- bequests
- donations from Gibraltar electors
- donations from those with an anonymous entry in an electoral register
- payments from public funds
- donations from trusts

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 could not establish the donors identity, details of how the donation was made
- if you have established the donors identity, but the donor was not permissible at the relevant time, the donor's name and address
- 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.

Which donations do you report?

Certain donations must be reported to us. We publish these reports on our website. We don't publish the addresses of individuals who donate.

You must report donations to us after each election as part of your spending return. If you campaign in the run up to the UK Parliamentary general election you also have to report certain donations to us in the regulated period **before** the election. Please see page 15 for more information.

After the election you must report:

- details of
 - all impermissible donations
 - all accepted donations over £7,500
 - all accepted donations that add up to over £7,500 from the same donor
- the total of all other accepted donations 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.

Important

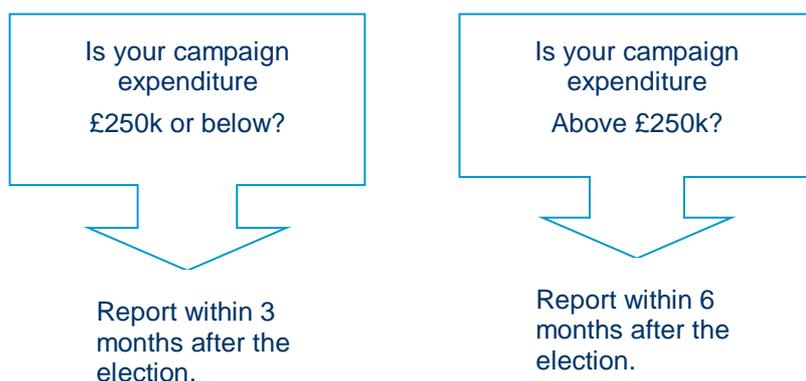
You may be liable for enforcement action if you don't submit your returns on time either before or after an election.

How do you report donations after an election?

You must report donations to us after each election as part of your spending return, using the details in any records you have kept.

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

We will publish dates for each election in our election-specific guidance. However, as a guide, the general deadlines are shown on the next page.



When do you need to report donations before an election?

If you are campaigning at a UK Parliamentary general election you have to report certain donations to us during the regulated period as well as reporting to us after the election. We call this “pre-poll reporting”.

Before the UK Parliament is dissolved you must report certain donations you have accepted on a quarterly basis. Once Parliament is dissolved you must report certain donations you have received each week up to the day of the election.

Dissolution is the official term for the end of a UK Parliament. When the UK Parliament is dissolved all seats in the House of Commons become vacant.

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.

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. Email or call us on:

- **England:** 0333 103 1928
pef@electoralcommission.org.uk
- **Scotland:** 0333 103 1928
infoscotland@electoralcommission.org.uk
- **Wales:** 0333 103 1929
infowales@electoralcommission.org.uk
- **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