

*These notes refer to the Political Parties, Elections and Referendums Act 2000 (c.41) which received Royal Assent on 30th November 2000*

# **POLITICAL PARTIES, ELECTIONS AND REFERENDUMS ACT 2000**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part III: Accounting requirements**

##### ***Section 45 : Submission of statements of accounts etc. to Commission***

101. *Section 45* requires the treasurer of a registered party to submit its statement of accounts (and, in appropriate cases, the auditor's report) to the Electoral Commission. Statements of accounts must be submitted within three months of the end of a party's financial year or, where the party's accounts are required to be audited, within six months and seven days of the end of the financial year. *Subsection (3)* allows the Commission to extend the period for submission of these documents in particular cases for any special reason. A party's registered treasurer must submit with the annual statement of accounts the notification (required under section 32(1)) detailing any changes which are needed to the party's entry in the relevant register of political parties.