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FAD / **FUNDING AND
DISCLOSURE
REFORM**

Donation Disclosure Notice Guideline for Donors



AEC

Australian Electoral Commission

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Purpose

The *Donation Disclosure Notice Guideline for Donors* (the guideline) provides an overview of a donor's disclosure obligations under the *Commonwealth Electoral Act 1918* (Electoral Act).

Important information

The guideline uses text boxes to highlight important information. Each text box is prefaced with a symbol. For example:



WARNING. A warning symbol indicates information relating to a legal obligation under the Electoral Act.



USEFUL TIP. An information symbol indicates a useful tip.



DUE DATE. A timing symbol indicates a due date.

Legislation



These guidelines are for the funding and disclosure scheme that commences on 1 January 2027. For information on the current scheme see the [Financial Disclosure](#) page.

Legislative provisions referenced in the guideline are from the Electoral Act as amended by the *Electoral Legislation Amendment (Electoral Reform) Act 2025*.

Commonwealth Electoral Act 1918

Part XX	
Division 1	Preliminary
<i>Section 287</i>	Definitions
<i>Section 287AA</i>	Meaning of <i>foreign donor</i>
<i>Section 287AAB</i>	Meaning of <i>gift</i>
Division 3A	Requirements relating to donations
Division 4	Disclosure of donations
Subdivision C	Disclosure of donations by donors of gifts made for a federal purpose
Subdivision D	Publication of information about gifts made for a federal purpose

Disclaimer

The information in this publication is intended to provide general guidance only. It does not constitute legal, financial, or other professional advice. Persons and entities should seek their own professional advice to find out how the Electoral Act applies to their particular circumstances. The AEC has made every reasonable effort to provide current and accurate information, but it does not make any guarantees regarding the accuracy, currency, or completeness of that information. Parties who wish to re-publish or otherwise use the information in this publication must check this information for currency and accuracy prior to publication.

Please refer to www.aec.gov.au to access the AEC’s current publications.

Introduction

The Commonwealth funding and disclosure scheme (the disclosure scheme) established under Part XX of the Electoral Act, deals with the public funding of federal election campaigns and the disclosure of detailed financial information.

The disclosure scheme was introduced to increase overall transparency and inform the public about the financial dealings of political parties, candidates and others involved in the electoral process.

The disclosure scheme requires:

- registered political parties (RPPs)
- State branches of RPPs
- members of the House of Representatives
- Senators
- candidates
- significant third parties (STPs)
- associated entities (AEs)
- nominated entities (NEs)
- third parties (TPs), and
- donors

to lodge donation disclosure notices (DDNs) with the Australian Electoral Commission (AEC) if certain kinds of gifts are received.

The AEC is required to publish some of the DDN information contained within the DDN on the Transparency Register.

The Electoral Act refers to both the AEC and the Electoral Commissioner (EC). For ease of reading, this document will refer to both as the AEC. Readers should refer to the Electoral Act in determining the specific nature of relevant provisions discussed, including to whom they relate.

Guidelines

Who lodges a Donation Disclosure Notice?

Both the donor and a recipient of a gift for a federal purpose are required to lodge DDNs within certain timeframes, after the disclosure threshold has been exceeded in a calendar year.

If the donor is an entity, the DDN should be lodged by a person with the appropriate authority to do so. For example, in the case of a company this may be the Chief Executive Officer, company secretary or finance manager. In the case of a trust or foundation, it could be the trustee or the trustee's delegate.



Section 303E of the Electoral Act details the requirements for donors of gifts.

Section 303A of the Electoral Act details the responsible person for lodging DDNs on behalf of gift recipients.

Why is a Donation Disclosure Notice required to be lodged?

A DDN is required to be lodged with the AEC if the:

- donation is made to the recipient for a federal purpose; and
- either or both of the following apply:
 - the amount or value of the donation is more than the disclosure threshold;
 - the total amount or value of all gifts made to the recipient by the donor in the calendar year is more than the disclosure threshold.

For more information on gifts for a federal purpose see the Gift Caps Guideline for Donors.

What is a gift?



Section 287AAB of the Electoral Act defines gift and exceptions.

A gift is defined as ‘any disposition of property made by a person or entity to another person or entity, being a disposition made without consideration in money or money's worth or with inadequate consideration and includes the provisions of a service for no consideration or inadequate consideration.’

A gift includes a donation under the Electoral Act.

The Electoral Act sets out numerous examples of what is or is not **a gift** for the purpose of Part XX of the Electoral Act.

A gift includes a ‘gift-in-kind’. Gifts-in-kind are goods or services given for which no payment (in cash or in kind) or inadequate consideration is made. Inadequate consideration is where the benefits obtained by the recipient are clearly of a lesser value than the payment made. Inadequate consideration includes discounts provided that are over and above those that would be offered under normal commercial arrangements.

A gift may also include uncharged interest on a loan to a person or entity, and an amount paid by a person as a contribution, entry fee or other payment to attend or otherwise benefit from a fundraising venture or function that forms part of the net proceeds of the venture or function.

For more information, refer to the Gifts fact sheet.

Calculating the value of a gift-in-kind

A gift-in-kind contributes to the total gifts considered under the disclosure threshold.

When disclosing gifts-in-kind the disclosure amount must reflect the amount or value of the gift. That is, the normal commercial or sale value of the item or service as evidenced by arms-length transaction or comparative quotations or expert assessment.

Examples of gifts-in-kind if used for a federal purpose could be:

- free/discounted services such as legal advice, accounting services or web and IT services
- wages or salaries (including on-costs) incurred by an employer whose employee works for the party during normal working hours while continuing to receive salary or wages from the employer (but not if the employee takes paid leave to work for the party)
- free/discounted use of premises or equipment and facilities
- free use of a vehicle, or free fuel or servicing of a vehicle
- free/discounted time or production services by a broadcaster (except time provided by the ABC or SBS specifically for political broadcasting)
- free/discounted advertising by a publisher or advertising production service
- free air travel or the free use of a private aircraft
- loans provided interest free, or at rates that are less than those available in the commercial loan market
- free/discounted printing, typesetting or associated services
- free/discounted goods or services (for example, travel, artwork, sports memorabilia or electrical goods) for use in raffles or other fundraising activities
- where a donor pays a bill/account owed by the party.

Discounted use of premises or equipment and facilities

A donor may provide free or reduced rent of premises, equipment or facilities as a gift in-kind for a federal purpose.. This gift-in-kind is required to be disclosed when the amount or value of all gifts (including gifts-in-kind) provided in a calendar year exceeds the disclosure threshold. The AEC considers, by way of an example, the date the gift-in-kind is received is:

- the day the rent would otherwise have been paid (in the case of reduced rent), or
- the first day of the calendar month in which the gift in-kind was received.

Disclosure of uncharged interest on loans

Uncharged interest on a loan to a person or entity may be a gift-in-kind for a federal purpose.. This gift-in-kind is required to be disclosed when the amount or value of all gifts (including gifts-in-kind) provided in a calendar year exceeds the disclosure threshold.. The amount that must be disclosed is the additional amount that would have been payable if the loan had been made at commercial interest rates.

The date of the gift is:

- the date on which the interest would have been charged if calculated at commercial interest rates, or
- the date on which the interest was waived, or
- the date on which the loan was forgiven (at which time the loan itself becomes a gift subject to disclosure provisions)

There are specific record keeping requirements for amounts received as a loan.

- For loans received that are greater than the disclosure threshold, from a person or entity other than a financial institution, the receiver of the loan must keep the following records:
 - terms and conditions of the loan
 - the total amount of the loan
 - the term of the loan
 - the interest rate payable on the loan
- the following information related to the loan, dependant on the lender type:
 - for a loan from a registered industrial organisation (other than a financial institution) - the name of the organisation, and the names and addresses of the executive committee members, or
 - for a loan from an unincorporated association – the name of the association and the names and addresses of the executive committee members, or
 - for a loan paid out of a trust fund or the funds of a foundation - the title, name or description of the trust fund or foundation, the names and addresses of the trustees of the fund or foundation; or
 - for any other loan, the name and address of the person or organisation that made the loan.

Loans between core members of a RPP's expenditure group, including any uncharged interest, are not considered a gift and therefore do not require disclosure.

For more information see the Gifts fact sheet.

Receipts for gifts or benefit from fundraising ventures or functions



Section 302CH of the Electoral Act stipulates the responsible person must issue a receipt to a donor for certain gifts.

A donor may pay a party an amount as a contribution, entry fee or other payment, to attend or otherwise obtain a benefit from a fundraising venture or function.

A receipt must be issued for the amount that the responsible person reasonably believes forms part of the net proceeds from the venture or function as soon as practicable after receiving the gift.

The donor can rely on the receipt to fulfil the donor disclosure obligations as required under the Electoral Act.

If the person who issued the receipt becomes aware that the amount of the receipt is incorrect, they must issue an updated receipt to the donor (this may happen where variation to estimated costs occur after the receipt has been issued). This may generate a requirement on the donor to request an amendment to a DDN if one has been lodged by the donor for that gift.

Example:

Mrs Jones purchases a ticket to a fundraiser for the Quokka Australia Party (QAP) for \$1,000. The proceeds of the fundraiser were for a federal purpose.

The QAP sold 200 tickets to the fundraiser for \$200,000 gross proceeds. The cost of the event was \$85,000 for venue, catering and miscellaneous administration costs inclusive of GST.

The net proceeds of the event are \$115,000 in total and the portion of the net proceeds from Mrs Jones' ticket purchase that constitute a gift for a federal purpose is \$575.00.

The QAP must issue Mrs Jones with a receipt for \$575.00, with the details required for Mrs Jones to disclose the donation. Mrs Jones must lodge a DDN within the required timeframe from the date of the invoice if the disclosure threshold has been exceeded due to other gifts for a federal purpose being made by the donor in the same calendar year.

Disclosure threshold

The disclosure threshold is indexed on 1 January following a federal election (indexation day). It will be published on the AEC website as soon as practicable after each indexation day.

As of 1 January 2027, the disclosure threshold is set at \$5,000 in a calendar year.

The disclosure threshold is reached when a donor provides gifts for a federal purpose and the amount of a gift or the sum of all amounts given to the same person or entity during the calendar year is more than the disclosure threshold.

Example:

A regular donation (for a federal purpose) of \$200 each fortnight would be under the threshold until the cumulative value reaches over \$5,000 noting that:

- the 25th donation reaches only \$5,000
- the 26th donation of \$200 brings the total donation to \$5,200 for the calendar year.

A DDN would therefore be required to be lodged for the 26th donation with the cumulative total of \$5,200 included.

Where a gift is received for an amount with a part-dollar value, the value or amount of the gift is to be rounded to the nearest dollar.

Example:

- a donation of \$5,000.25 would be rounded to \$5,000. This does not exceed the threshold.
- a donation of \$5,000.75 would be rounded to \$5,001, which exceeds the disclosure threshold and a DDN would be required.

Obligation to monitor donations against the relevant thresholds and gift caps

A donor is responsible for monitoring their donations against the relevant disclosure threshold and gift caps. Gift caps restrict the amount that can be gifted by a donor for a federal purpose in a calendar year to an individual person or entity. Gifts for a federal purpose must be disclosed when the disclosure threshold is exceeded.

For calculating the cumulative total of donations that count towards the disclosure threshold, each recipient is separate.

Donors must also ensure gift caps are not exceeded for each person or entity. Where a gift cap is exceeded, the donor must take acceptable action.

Gift caps are indexed annually and will be published on the AEC website by 1 January each year.

More information on gift caps is available in the Gift Caps Guideline for Donors.

Foreign donors

The Electoral Act restricts the making and receipt of donations from a foreign donor. Persons or entities under these restrictions must ensure they are aware of these restrictions to maintain compliance.

A donor may be asked by the recipient of the gift to provide information on their status in relation to meeting their requirements and obligations under the Electoral Act.

The Fact sheet on Foreign Donations available on the AEC website contains further information.



Sections 302D and 302F of the Electoral Act set out the restrictions on receiving gifts from foreign donors.

Section 287AA of the Electoral Act details the meaning of a foreign donor.

Lodging a Donation Disclosure Notice

A donor must lodge a DDN with the AEC in the approved form within the specified timeframes in the Electoral Act.

The AEC may advise of the need for a DDN:

- where a DDN is received from a recipient and a corresponding disclosure is required but has not been received from the donor within the specified timeframe
- where a DDN is received from a donor and a corresponding disclosure is required but has not been received from the recipient within the specified timeframe.



Section 303E of the Electoral Act details the requirements for donors of gifts.

Failure by the AEC to notify donors of their obligation to lodge a DDN does not relieve them of the responsibilities under the Electoral Act.

Timeframe for lodging Donation Disclosure Notices



The timeframe for lodgement of a DDN by a donor is dependent on when the gift is made and whether it exceeds the disclosure threshold.

When a gift takes the total donations in a calendar year above the disclosure threshold, that gift, the cumulative total of gifts in that calendar year and any subsequent gifts in that calendar year must be disclosed in a DDN. The timeframe for when DDNs must be lodged varies according to:

- when the gift is given in an election cycle
- the type of entity that the recipient is, and
- whether the entity is a registered charity under the *Australian Charities and Not-for-profits Commission Act 2012*.



Expedited notice period for an election or by-election means the period from 7 days before to 7 days after polling day.

Election period for an election or by-election means the period starting on the issue of the writ until close of polls.

The table below shows the timeframe for disclosure by reference to the recipient and election period, commencing from when a gift for a federal purpose has been given and the threshold has been exceeded in a calendar year:

Recipient of the gift	Gift is given during the expedited notice period or the election period in relation to:		
	an election	a by-election	any other time
Member of the House of Representatives or a Senator	7 days	7 days	21 st day of the next calendar month
Candidate	7 days	7 days	21 st day of the next calendar month
RPP	7 days	7 days if the candidate is endorsed by the party	21 st day of the next calendar month
State branch of an RPP	7 days	7 days if the donor reasonably believes the recipient has or intends to incur electoral expenditure in relation to the by-election	21 st day of the next calendar month

Recipient of the gift	Gift is given during the expedited notice period or the election period in relation to:		
STP, AE, NE or TP (and is not registered as a charity)	7 days	7 days if the donor reasonably believes the recipient has or intends to incur electoral expenditure in relation to the by-election	21 st day of the next calendar month
STP or TP (and is registered as a charity)	21 st day of the next calendar month	21 st day of the next calendar month	21 st day of the next calendar month

Example 1:

A gift of \$5,200 is donated to the Quokka Australia party on 10 April from an individual donor for a federal purpose.

Federal election writs are issued on 14 March. Polling day is set for Saturday 17 April.

As the donation was given during the expedited notice period the DDN must be lodged within 7 days.

Hence the DDN must be lodged by the end of 16 April.

Example 2:

A gift of \$2,600 is donated to The Emu Foundation, a third party that is a registered charity. The gift was made on 22 March from an individual donor for a federal purpose.

The same donor had previously given \$3,000 to The Emu Foundation in February of the same year for a federal purpose. A DDN was not lodged at that time as the threshold had not been reached.

Federal election writs are issued on 24 March. Polling day is set for Saturday 26 April.

Today is 25 March and a DDN has not yet been lodged by the donor for the gift of \$2,600 received on 22 March or for the prior \$3,000 gift.

As the recipient is a registered charity, the DDN must be lodged by the 21st of the next month.

Hence the DDN for the \$2,600 gift must be lodged by 21 April, and the DDN must contain the cumulative total of \$5,600 to meet disclosure obligations.

Example 3:

The Quokka Australia Party (QAP) is endorsing a candidate in a by-election for the Division of Riverina.

Three days before polling day for the by-election, a donor provides a gift to the QAP for the purpose of the by-election valued over the disclosure threshold.

The donor must provide the AEC with a donation disclosure notice for that gift within 7 days of the gift being made.

On the same day, the donor also provides another gift to QAP valued over the disclosure threshold, not related to the by-election.

As the gift is not in relation to the by-election, the expedited notice period does not apply to that gift, and the donor must provide the details of this gift before the end of the 21st day of the calendar month that immediately follows the month in which the gift was made.



Section 303E of the Electoral Act details the timeframes for giving notice as a donor.

Information required in a donor Disclosure Donation Notice

The following list provides the information a donor will need to lodge in a DDN within the required timeframes. It is useful to obtain this information when, or prior to, donating to assist in meeting disclosure obligations:

- The name and address of the person or entity who made the donation
 - If the person/entity (donor) made the gift on behalf of an unincorporated association (other than industrial organisation) or if the person/entity (donor) is a trustee of a trust and the gift was made out of the funds of the trust or foundation then the DDN must contain:
 - association name, title or description of the trust fund or name of foundation; and
 - names and addresses of the members of the executive committee or trustees of the fund or foundation
- Name of the recipient
- Name of the person giving the DDN (Donor or Authorised representative)
- Amount/value of gift (GST inclusive)
- Date the gift was made
- If the gift was made during a by-election or Senate-only election period and is for a by-election or Senate-only election, the name of the Division or the State or Territory (as applicable) to which the election relates
- The total amount/value of all gifts from the same donor to the recipient over the calendar year (note, this applies once the disclosure threshold has been exceeded).

Details of earlier gift received

A donor must include the relevant details of any gift they receive and use, wholly or partly, to enable them to make a gift or reimburse the donor for making a gift. This obligation only applies to an earlier gift that is more than the disclosure threshold.

Example:

James gives Sophia \$6,000 for her birthday. Sophia uses that \$6,000 to make a gift to Joshua, the endorsed candidate of the Quokka Australia Party.

As Sophia has wholly used the \$6,000 she received from James to make the gift to Joshua and the value of the gift to Joshua exceeds the disclosure threshold, Sophia's donation disclosure notice must include James' relevant details as required by subsection 303F(2).

James' details are not published on the Transparency Register by the AEC.

In this case the donor must give the following information in the DDN:

- The amount or value of the earlier gift
- The date the earlier gift was made
- The name and address of the person or entity who made the earlier gift
 - If the person/entity made the earlier gift on behalf of an unincorporated association (other than an industrial organisation) or if the person/entity is a trustee of a trust and the earlier gift was made out of the funds of the trust or foundation:
 - association name, title or description of the trust fund or name of foundation, and
 - names and addresses of the members of the executive committee or trustees of the fund or foundation.

Civil penalty provisions apply for failing to lodge a DDN or failing to provide it within the required timeframe.



Section 303F of the Electoral Act details the information required in a DDN.

Bulk Donation Disclosure Notices

The Electoral Act sets out certain circumstances that provide for the disclosure of multiple donations or gifts in one submission (i.e. a Bulk DDN). These gifts must be separately detailed in the Bulk DDN and contain all the required information relevant to each individual gift. The Bulk DDN is lodged with the AEC in the same manner as an individual DDN.

See the procedures for lodging a DDN with the AEC (publication forthcoming).

Incomplete disclosures



Section 318 of the Electoral Act provides the requirements for when a donor is unable to obtain all the information required for a DDN

The donor is responsible for making reasonable efforts to obtain the information required to complete the DDN.

Where a donor is unable to obtain all the information required to fully complete a DDN, the donor must prepare the DDN to the extent that they are able to do so, and give the AEC notice in writing by lodging a Notice of Incomplete Disclosure together with the incomplete DDN.

Note: lodgement of a Notice of Incomplete Disclosure does not relieve the donor of the responsibility of making reasonable efforts to obtain the information required to complete the DDN. The AEC may assess whether the lodgement of a Notice of Incomplete Disclosure was used by a donor to avoid their responsibilities under the Electoral Act and may exercise its power accordingly.

The Notice of Incomplete Disclosure has three parts that comprise the following:

- Full details of the information believed to be missing from the DDN.
- Reasons why the information was unable to be obtained; and details of all attempts made to obtain the missing information.
- Full name/s and address details of the person/s believed to possess the missing particulars; and reasons why the donor believes this person/s can provide the required information.



Section 318(2A) of the Electoral Act provides that any information received in response to a request for information from another under s318(2) is taken to be a DDN under Division 4 (for DDNs)

Amending a Donation Disclosure Notice

A donor may request to amend a DDN for the purpose of correcting an error or to remove a defect. This request must be made by the donor.

The amendment request must be by a notice in writing and signed by the person making the request and be lodged with the AEC.

The AEC will approve the amendment request if satisfied there is an error or defect. On approval the DDN will be amended and published on the Transparency Register.

See the procedures for lodging an amendment request with the AEC (publication forthcoming).



Section 319A of the Electoral Act provides for amendments to disclosure notices in certain circumstances.

Acceptable action



A person or entity may be subject to penalties under the Electoral Act where they fail to take acceptable action in respect of exceeding a relevant gift cap.

The acceptable action required to be taken by donors is detailed in s 302B of the Electoral Act.

Failure by the AEC to notify a donor of their obligation to lodge a DDN or take acceptable action does not relieve them of their responsibilities under the Electoral Act.

A DDN must be lodged for a gift (for a federal purpose) received over the disclosure threshold even if acceptable action has been taken.

For more information refer to the Gift Caps Guidelines for Donors.

Record keeping

Donors should have adequate financial recording systems and procedures to enable the disclosure to be properly completed, details of which will be publicly available. The Electoral Act makes the donor responsible for their own record keeping.

All DDNs should be supported by source documents recording the details of individual gifts.

Examples of source documents are:

- receipts
- tax invoices
- loan documents
- bank deposit records
- bank account statements
- credit card statements.

Source documents should contain information required to complete the DDN, such as the:

- date of the transaction
- name of the person or organisation who received the gift
- name and address of the organisation that has obtained a loan from the donor
- total value of gifts given in a calendar year (including GST if applicable).

Retention of records

Relevant records must be retained for a minimum of 5 years after the gift disclosed in a DDN was made.

The records must also be kept in accordance with any other requirements as determined by the Electoral Commissioner.

Persons or entities who fail to comply with these requirements are subject to civil penalties.



Section 317 of the Electoral Act provides for the retention of records.

Penalties

The Electoral Act imposes civil penalties, and in some cases, criminal penalties if a person or entity contravenes the requirements of the Electoral Act. The AEC provides information, including this guide, to assist donors to comply with their disclosure obligations.

The AEC deals with instances of non-compliance as is appropriate to the circumstances, including possible referral to the Commonwealth Director of Public Prosecutions.

To review a list of civil and criminal penalties that may apply to donors under the Electoral Act see [Penalties – financial disclosure](#) on the AEC website.



Donors may be subject to a compliance review by the AEC to assess the completeness and accuracy of lodged DDNs.

Publishing of disclosure information

The AEC is required to publish and make available to the public donation disclosure information (other than an address) on the Transparency Register.

DDN information received by the AEC will be published on the Transparency Register:

- within 24 hours from the time the AEC receives the DDN if:
 - the gift was made during an election / by-election period, or
 - the gift was made close to the start of an election/by-election period, and had not been disclosed prior to the election period commencing, or
 - the disclosure notice was received by the AEC during an election period in relation to that election; or
- in any other case within 10 days from the date the AEC receives the DDN.

The information in the DDN is collected under sections 303E of the Electoral Act, and in accordance with the *Privacy Act 1988*. To view the Privacy Notice for financial disclosures, see the [Privacy page on the AEC website](#).

Additional information

Gifts to Senate groups

When a gift is made to a Senate group that is a single party endorsed group, the party that endorsed the candidates in the group is taken to have received the gift and should be named as recipient on a donor DDN.

When a gift is made to:

- a jointly endorsed group, or
- a group where none of the members are endorsed by an RPP

each member is taken to have received an equal share of the gift. The share must be rounded to the nearest dollar. The gifts are separate gifts for the purposes of disclosure. The donor should lodge a DDN for each donation where the disclosure threshold for the recipient has been exceeded.

Related bodies corporate

The Electoral Act deems related bodies corporate to be the same entity. Related bodies corporate has the same meaning under the Electoral Act as defined in section 50 of the *Corporations Act 2001*.

Therefore, the parent company of the group should lodge under its name a consolidated DDN on behalf of the entire group.

Where there are parent companies or related bodies corporate, they must ensure the gift cap is not exceeded and duplicate DDNs are not lodged.

Winding up of a donor company

A company liquidator can recover a gift from an RPP, an STP, a candidate or member of a group if the gift exceeds the disclosure threshold and the company is wound up within one year of making the gift.



Section 306B of the Electoral Act allows a company liquidator to recover a gift that is over the disclosure threshold.

Disclosing donations on behalf of a principal

A gift made by a person from a personal account must be disclosed as having been received from that person. This requirement applies even if the donation was made on behalf of a company or that person was subsequently reimbursed by the company.

The only exception to this rule is where the person or entity making the donation is acting as the legal representative (the agent) of another person or organisation (the principal). The identity of the principal, not the agent, is to be disclosed as the donor, for amounts received over the disclosure threshold.

Example:

In the case of a payment from a solicitor's trust account, disclosure should be made in relation to the person on whose behalf the payment is made, for example, [name of trust account] on behalf of [name of principal].

If someone makes donations or donations to a recipient from donations that they collected, or for which they are later reimbursed, that person must be disclosed as the donor. This is because that person is not considered to be acting as the agent for another person or group of persons that made a donation.