

Local elections in England and Wales

Guidance for candidates and agents

Part 3 of 6 – Spending and donations

Not all of this document applies to parish or community council elections.

Candidates at these elections should first read the explanatory notes of the candidates' spending return which sets out what is different at parish and community elections. The candidates' spending return and explanatory notes for parish and community elections are available here: <http://www.electoralcommission.org.uk/i-am-a/candidate-or-agent/parish-and-community-council-elections-in-england-and-wales>

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

About this guidance

We use 'you' to refer to both the agent and the candidate.

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.

We make it clear where the legal obligation is solely on the candidate, or on the agent.

You do not have to follow this guidance, but if you do, you will normally be doing enough to comply with the law.

What happens if you don't follow the rules?

If you do not comply with the legal or regulatory requirements you may be subject to criminal sanctions. If you win the election and someone succeeds in an election petition against your campaign activities or reporting, you could be barred from holding office.

If you take donations that you can't legally accept, we may apply to the courts for them to be forfeited.

You can find more information about the Commission's regulatory role at:

<http://www.electoralcommission.org.uk/our-work/roles-and-responsibilities/our-role-as-regulator-of-political-party-finances>

Spending and donations

Who is this document for:

Candidates and agents who want to know more about the rules on spending and donations in the run-up to the local government elections in England and Wales.

The document covers:

- how much you can spend
- the activities covered by the rules
- which donations you can accept
- how to check donations you receive
- what information needs to be recorded and reported

Forms and explanations:

- [Return of candidate spending and donations](#)
- [Candidate's declaration](#)
- [Agent's declaration](#)

Expert papers:

- [Splitting party campaign spending](#)

Introduction

Candidates and their agents at local government elections must follow certain rules about how much they can spend, who they can accept donations from, and what they must report after the election.

This document explains these rules.

Section A sets out the rules on what you can spend, the activities covered by the rules, and what information needs to be recorded.

Section B sets out the rules on donations, how to check if you can accept them and what records you must keep. Donations include contributions of money, goods or services towards your spending.

Section C explains how to report your campaign finances after the election. Even if you don't spend any money, you must still submit a report.

If an election agent is appointed, they have the main responsibility for complying with these rules.

However, after the election, both the candidate and the agent must sign declarations to say that their spending and donation return is complete and correct to the best of their knowledge.

This means that candidates also need to be fully aware of the rules, and ensure that their agent is following them.

This document is part of our suite of guidance for candidates and agents.

You can find out more about other aspects of standing for election on our [guidance page for candidates and agents](#).

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Section A – Your spending

This section explains the rules on what a candidate can spend, the activities covered by the rules, and what information needs to be recorded.

An overview of the rules

The rules on spending apply to spending on activities to promote your candidacy or to criticise other candidates during the regulated period. The regulated period is a set time when the spending limits and rules apply. Candidate spending includes any expenses incurred, whether on goods, services, property or facilities, for the purposes of the candidate's election during the regulated period.

This includes:

- items or services bought before the regulated period begins, but **used** during it
- items or services given to you **free of charge** or at a **non-commercial discount** of more than 10%

There are rules covering:

- who can **authorise** spending and **pay** for items and services
- **how much** you can spend
- **which activities** count towards your spending limit
- deadlines for **receiving** and **paying** invoices
- what **records** you must keep
- **how** and **when** you report your spending

Candidate spending is often known as 'expenses'. Sometimes, people think this means that spending can be reclaimed from the local council, or from us. This is not the case. You are not entitled to recover any spending from public funds.

Access to Elected Office Fund

The Access to Elected Office Fund provides financial assistance to disabled candidates standing for election to help with the extra costs they may incur as a result of their disability. If you are applying for or have received a grant from the Access to Elected Office Fund, please read our [factsheet](#) for further information, and also contact us for further advice.



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The regulated period

The regulated period begins the day after the date you officially become a candidate and ends at the close of the poll.

The earliest date you can officially become a candidate is the last date for publication of the notice of election. You will become a candidate on this date if you or others have already announced your intention to stand. For example, your party may have issued a press release when you were selected, or you might have announced your intention at a residents' meeting.

If your intention to stand has not been announced by this date, you will officially become a candidate on the earlier of:

- the date your intention to stand **is** announced
- the date when you submit your nomination paper

Authorising spending and making payments

There are rules in place to make sure that spending can be controlled and accurately recorded and reported.

Under these rules, only the candidate, the agent and people authorised by the agent can incur spending.

For example, someone may be authorised to spend money on particular items, or up to a particular amount.

Generally speaking, only the **agent** can actually make payments. There are exceptions, such as for petty cash, where the agent has authorised someone to incur spending on his behalf. The agent may also authorise someone to spend money on particular items, or up to a particular amount.

You should make sure that your volunteers and campaigners are aware of these rules and know who can and cannot incur or pay costs.

For information on becoming a candidate see:

- <http://www.electoralcommission.org.uk/i-am-a/candidate-or-agent/local-elections-england-and-wales>

By 'incur' we mean make a legal commitment to spend money, such as confirming an order.

The spending limit

From 4 August 2014, the spending limit for the regulated period is £740, plus 6p per local government elector in the ward registered to vote on the last day for publication of the notice of election in the ward which you are standing for.

Your local electoral registration officer will be able to give you the number of electors in the ward.

Spending limits for joint candidates

You are a joint candidate if you stand in the same ward and:

- have the same election agent or
- use the same campaign rooms or
- publish joint material

Joint candidates have lower spending limits, as they are sharing some of the costs. You should calculate the spending limit as explained above, and then reduce it by:

- 25% – a quarter – if there are two joint candidates, or
- 33% – a third – if there are three **or more** joint candidates.

What sort of costs count towards the spending limit?

The costs of most campaigning activities, including leaflets, advertising, offices and meetings, count towards the spending limit. These activities are set out in full on page 10.

For each activity, you must include all the associated costs. For example, if you are producing leaflets or advertising, you must include the design and distribution costs.

Personal expenses

Personal expenses include the reasonable travel and living expenses of the candidate. Personal expenses do not count towards your spending limit, but you do have to report them on your spending return.

All costs should include VAT, even if you can recover VAT payments.

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Personal expenses may include car hire for the candidate if the candidate does not already own a car, or if their car is not suitable for campaigning. For example, if you are standing in a rural constituency, it may be reasonable to hire a four-wheel-drive vehicle to access remote areas. Payments for personal expenses can be incurred by the candidate however all payments for election expenses must be made by the agent.

Items received free of charge or at a discount

You may find that you pay for items or activities at a lower cost than their commercial value. For example:

- a supplier who supports your campaign gives you a reduced rate for goods or services.
- your party lets you use an office or other facilities, or pays for leaflets on your behalf

You must record the **full** commercial value of these items or activities as candidate spending if:

- you receive the item free of charge or at a non-commercial discount of more than 10%, and
- the difference in value between the commercial rate and what you pay is over £50

If you receive a discount of 10% or less, or the difference in value is £50 or less, you only need to record the amount you paid.

The difference in value between the commercial rate and the price you pay is called '**notional spending**'.

Notional spending with a value of more than £50 will also be a donation. You can find out more about the rules on donations in Section B.

Valuing notional spending

If the supplier is a commercial provider, you should use the rates they charge other customers. If this information isn't available, you should find out what similar providers charge for the same goods or services and use this.

You should keep a record of how you reached your valuation and keep copies of any quotes you receive.

After the election, the agent must make a declaration of the value of each item of notional spending. The value you declare

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 are given by suppliers. This includes any special rate which is not available on the open market.



The internet is a good resource for finding out the market rate for goods and services.

must be a fair and honest assessment of the commercial value.

If you are not sure how to value something, please [email or call us](#) for advice.

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Items only partly used for your campaign

Sometimes, you may need to split your costs between activities that count as candidate spending and those that don't.

For example, between:

- items used both before and during the regulated period
- spending on your campaign and spending on other activities such as an office that you share with your local party

In all cases you should make an honest assessment, based on the facts, of the proportion of expenditure that can fairly be attributed to your candidate spending.

Sometimes it may be difficult to make an exact split. For example, if you are sharing a party office, the telephone bill may only provide a breakdown of the cost of calls over a certain value.

In these cases, you should consider the best way of making an honest assessment on the information you have. For example, you could compare the bill with one that does not cover a regulated period.

For more information on splitting party campaign spending, see:

- [Expert paper: splitting spending](#)

Important

After the election, you will have to sign a return to declare that it is complete and correct to the best of your knowledge and belief.

It is an offence to make a false declaration knowingly or recklessly.

What activities count towards the spending limit?

Candidate spending includes the costs of

- Advertising of any kind. For example, posters, newspaper adverts, websites or YouTube videos.
- Unsolicited material sent to voters. For example, letters or leaflets you send that aren't in response to specific queries.
- Transport for you or your campaigners. For example, hire cars or public transport.
- Public meetings.
- Staff. For example, an agent's salary, or staff seconded to you by their employer. You do not need to include time spent on your campaign by volunteers.
- Accommodation. For example, your campaign office.
- Administrative costs. For example, telephone bills, stationery, photocopying and the use of databases.

You do not need to include people's travel, food and accommodation costs while they campaign on your behalf, unless you reimburse them.

Public meetings

You do not need to include:

- events that are for party members only
- events held mainly for purposes other than your campaign, where your attendance is incidental – for example, an annual social event at which you say a few words

Sometimes, it may not be easy to decide if an event should be included. In these cases, you should make an honest assessment on the facts of whether the meeting is genuinely being held for other purposes.

You may also be invited to attend hustings events run by local organisations or community groups. We have published separate [hustings guidance](#) which explains when the spending rules may apply to these events.

Important

You do not need to count your **election deposit** or the following, if used free of charge:

- general computer equipment bought for personal use
- someone's main residence
- someone's personal car or other personal means of transport

Volunteer time

Sometimes you may not be sure if someone working for your campaign is a volunteer or if you should count their time towards your spending limit. For example, they may offer similar services professionally to the ones they are performing for you.

They will be a volunteer if:

- their employer is not paying them for the time they spend on your campaign, or
- they are taking time off from work, or
- where they are self-employed, you won't benefit from any professional insurances they hold

If they use specialist equipment or materials, you should consider whether their use is notional spending.

Downloadable material

If you put material on a website for people to print off for their personal use, such as window posters or petition forms, the design and website costs count as candidate spending.

You do not need to count people's print costs against your spending limit, unless people are printing documents on your behalf.

If the material could be printed and distributed to voters – for instance a leaflet – you will need to make it clear how you expect people to use it.

If you authorise wider use of the material, the production costs may count as candidate spending whoever does the printing.

Valuing seconded staff

If an employer secondes a member of staff to your campaign, you must record their gross salary and any additional allowances as notional spending.

You do not need to include the employer's national insurance or pension contributions. You will need to include the value of any expenses, such as travel or food, that you or the employer refunds.

The records you must keep

You must record all your candidate spending. You will need to include this information in your spending return after the election.

Once appointed, the agent is responsible for all payments and must keep invoices or receipts for any payments of £20 or over.

What you need to record

For each election and personal expense, you must record the following information to put into your spending return:

- what the spending was for –
for example, leaflets or advertising
- the name and address of the supplier
- the amount or value
- the date that you spent the money

Remember that you must include the full commercial value of items or services given free of charge or at a non-commercial discount of more than 10%.

See page 26 for more information.

After the election

After the election, the agent must meet deadlines for:

- receiving and paying invoices, and
- sending a spending and donations return to the local returning officer.

Both the agent and the candidate must also submit declarations that the return is complete and accurate.

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

You can find these deadlines, and more information on reporting, in Section C and in our [factsheet](#) specifically on this.

Important

All costs must include VAT, even if you can recover VAT payments.

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Section B – Your donations

This section explains the rules on donations, how to check if a donation can be accepted and what information needs to be recorded.

An overview of the rules

Candidates can only accept contributions ('donations') of money, items or services towards their campaign spending from certain mainly UK-based sources, and must report them to the local returning officer after the election.

This includes contributions from your local party.

If an election agent is appointed, donations must be passed to them as quickly as possible. The agent must then check whether or not the donation can be accepted.

However, the candidate must sign a declaration on their expenses return to say that the donation return is complete and correct to the best of their knowledge. So the candidate needs to make sure that their agent is following the rules.

If no agent has been appointed, the candidate is responsible for handling and checking donations.

In this section, we use 'you' to refer to the person who is responsible at the time for dealing with donations.

This section of the guidance has two parts.

Part One explains the rules on donations, and who you can accept them from.

Part Two explains the checks you need to make on different types of donor, and the information you need to record.

You can find out more about reporting donations after the election in Section C and in our [factsheet](#) specifically on this.

Local party fighting funds

Many political parties run local fighting funds for candidates. If the fund is managed and controlled by the party and not the candidate, donations to the fund are usually treated as made to the party and you do not need to treat them as donations to the candidate. However, you will need to report donations from the local party that are made to your campaign during the regulated period.

Candidates who are party members or holders of elected office

If you are a member of a registered political party or you already hold some relevant elected office, you need to follow rules about donations and loans to you that relate to political activity before the regulated period. For instance, you may be given donations to help fund your campaign to be selected as a candidate, or to cover campaigning activity before the regulated period.

Holders of elected offices are:

- an elected councillor
- an elected mayor
- a Member of one of the UK's Parliaments and Assemblies, or
- a Member of the European Parliament
- a Police and Crime Commissioner

If you receive certain donations or loans more than £500, you can only accept them from certain mainly UK-based sources. You have 30 days from receipt to decide whether to accept them. In addition, if you accept a donation or loan of more than £1,500 (or donations or loans from one source that in aggregate amount to more than £1,500), you must report it to us within 30 days of accepting it.

If you are elected, you will also be covered by these rules after you are elected.

Please call us if you are not sure of how or whether you should accept or report a donation.

You can find our guidance on these rules

here: http://www.electoralcommission.org.uk/_data/assets/electoral_commission_pdf_file/0019/13708/026-regulated-donees-guidance-final.pdf

Part One –About donations

What counts as a donation?

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

- for the purpose of meeting candidate spending
- without charge or on non-commercial terms

and have a value of **over £50**. Anything with a value of £50 or less does **not** count as a donation.

Some examples of donations include:

- a gift of money or other property
- payment of an invoice for candidate spending that would otherwise be paid by you
- a loan that is not on commercial terms
- sponsorship of an event or publication
- free or specially discounted use of an office

You must include donations towards candidate spending even if you receive them before you become a candidate.

For more information on sponsorship, see this document:

- [Expert Paper: Sponsorship](#)

Who can you accept a donation from?

You must only accept donations from certain mainly UK-based sources, known as 'permissible donors'. These are:

- an individual registered on a UK electoral register, including overseas electors
- a Great Britain registered political party
- most UK-registered companies
- 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

You can also accept donations from some types of trust and from bequests. The rules on these donations are complicated, so please get in touch with us for more information.

How do you decide if you can accept a donation?

When you receive any donation of more than £50, you must immediately make sure that you know who the donor is and that they are permissible.

If someone has passed on a donation on someone else's behalf, you must treat this as a donation from the original source, and not from the person passing it on.

You have **30 days** to verify the source and decide if you can accept the donation. There is a guide on the checks you need to make in Part Two of this section.



Although you can legally accept donations from charities that are registered companies, charities are not usually allowed to make political donations under charity law. You should check that any charity offering a donation has taken advice from the relevant charity regulator before accepting it.

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 this 30-day period.



If the impermissible donation isn't returned, you will be deemed to have accepted it, and we may apply to the courts for it to be forfeited.

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 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 know who the donor is, you must return it to them.

If the donation is from an unidentified source (for example, an anonymous £100 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.

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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 of more than 10%, you must value them at the market rate.

For example:

Market rate for goods	-	Price you pay	=	Value of donation
£200	-	£100	=	£100

Or:

Market rate for services	-	Price you pay	=	Value of donation
£150	-	£0	=	£150

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 are given by suppliers. This includes any special rate which is not available on the open market.

Valuing a donation by sponsorship

If someone sponsors a publication or event on the candidate'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 [Expert paper: Splitting party campaign 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:

- [Expert paper: Sponsorship](#)

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What records do you need to keep?

Donations you have accepted

If you accept a donation over £50, you must record these details:

- the donor's name and address
- if the donor is a company, their registered company number and registered address
- 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 how to check donations, see Part 2 of this section.

Donations you have returned

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

- the amount or nature of the donation and its value
- the name and address of the donor (unless the donation was given anonymously)
- if the donation was given anonymously, 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)

After the election

You will need to report these details in your spending and donations return. You can find more information about the return, and when you need to submit it, in Section C and in our [factsheet](#) specifically on this.

 Important

Part Two – How to check that you can accept a donation

Before you accept any donation of more than £50 for the purpose of meeting election expenses, you must take all reasonable steps to:

- make sure you know the identity of the true source
- check that the source is permissible

You have 30 days to do this, and return the donation if you can't accept it. If you keep a donation longer than 30 days, you are deemed to have accepted it. If you keep an impermissible donation after this time, we may apply to court to have it forfeited to us.

Donations from individuals

What makes an individual permissible?

Individuals must be on a UK electoral register at the time of the donation. This includes overseas electors.

How do you check permissibility?

You can use the electoral register to check if an individual is permissible. Candidates and their agents are entitled to a free copy of the full electoral register in the run-up to an election. You must only use the register for checking if a donor is permissible or other electoral purposes. You must not pass it on to anyone else.

You should contact the electoral registration department at your local council for your copy, explaining that you are asking for it as a candidate at an election or as the election agent on behalf of the candidate.

You should also ask them to send you all the updates to the register.

You must check the register and updates carefully to make sure that the person is on the register on the date you received the donation.

Important

If it is not completely clear who you should treat as the donor, you should check the facts to make sure.

In special circumstances, people have an anonymous registration. If a donor is anonymously registered, please contact us for advice.

Important

How to check if a company is permissible

What makes a company a permissible donor?

A company is permissible if it is:

- registered under the Companies Act 2006; and
- incorporated in a Member State of the EU, and
- carrying on business in the UK

You must be sure that the company meets all three criteria.

How do I check company registration and EU incorporation?

You should check the register at Companies House, using the free Webcheck service at www.companieshouse.gov.uk.

You should look at the full register entry for the company.

To check that the company is permissible, you need to look at its registered number. Some companies will have a number only. Other companies have a letter as a prefix to the number.

The table below shows you if a company with a particular prefix is permissible, as long as it is also carrying on business in the UK.

Prefix letter	Is it permissible?
None	Yes
NI, SC	Yes
FC, NF, SF	Yes, if 'country of origin' on the register entry is an EU Member State
OC3, SO3	Yes, as a limited liability partnership – see separate section below
IP, SP, NP	Maybe – see industrial and provident societies in the 'Other types of donor' section on page 11
RC	Maybe – you should check with Companies House

Any other prefix | No

How do you check if the company is carrying on business in the UK?

You must be satisfied that the company is carrying on business in the UK. The business can be non-profit-making.

Even if you have direct personal knowledge of the company, you should check the Companies House register to see if:

- the company is in liquidation, dormant, or about to be struck off
- the company's accounts and annual return are overdue

A company may still be carrying on business if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case.

For any company, you should consider looking at:

- the company's website
- relevant trade, telephone directories or reputable websites
- the latest accounts filed at Companies House

If you are still not sure if the company is carrying on business in the UK, you should ask for written confirmation of its business activities from the company's directors.

If you're still uncertain that a company is permissible, please call or email us for advice.

Limited liability partnerships

What makes a limited liability partnership a permissible donor?

A limited liability partnership (LLP) is a permissible donor if it is:

- registered as an LLP at Companies House
- carrying on business in the UK

How do you check permissibility?

You should check the register at Companies House, using the free Webcheck service at www.companieshouse.gov.uk.

You need to look at the LLP's registered number. Only numbers beginning with OC3 or SO3 are permissible LLPs.

You can find more information in the previous section 'How do you check if the company is carrying on business in the UK?' on the previous page.

Unincorporated associations

An unincorporated association is a permissible donor if:

- it has more than one member
- the main office is in the UK
- it is carrying on business or other activities in the UK

How do you check permissibility?

There is no register of unincorporated associations.

Permissibility is a matter of fact in each case.

In general, an unincorporated association has more than one member and is likely to have:

- an identifiable membership, and
- rules or a constitution, and
- a separate existence from its members

For example, members' clubs are sometimes unincorporated associations.

If you are not sure that an association meets the criteria, you should consider whether the donation is actually from individuals within it (rather than the association) or if someone within the association is acting as an agent for others.

If you think this is the case, you must check the permissibility of all individuals who have contributed more than £50 and treat them as the donors.

You can find more information on carrying on business in the previous section 'How do you check if the company is carrying on business in the UK?' on page 23.

If you would like more guidance on permissibility and unincorporated associations, please call or email us.

Other types of donor

The table below shows how you check permissibility for other types of donor.

Type of donor	Requirement	Where to check
Political party	Registered on the Great Britain register of political parties	The Electoral Commission www.electoralcommission.org.uk
Trade union	Listed as a trade union by the Certification Officer	The Certification Officer www.certoffice.org
Building society	A building society within the meaning of the Building Societies Act 1986	The Financial Services Authority http://mutuals.fsa.gov.uk
Friendly/ industrial provident society	Registered under the Friendly Societies Act 1974 or the Industrial and Provident Societies Act 1965	The Financial Services Authority http://mutuals.fsa.gov.uk

Section C – After the election

This section explains how to report your campaign finances after the election.

After the election

After the election, the agent should make sure that all invoices are received within 21 days of the election result being declared, and must:

- pay all invoices on time within 28 days of the election result being declared.
- report spending and donations to the Returning Officer together with a declaration confirming the return is complete and correct within 35 days of the election result being declared

The candidate must also send the returning officer a declaration confirming that the return is complete and correct. This must be done within seven days of the return being submitted.

If the candidate is outside the United Kingdom when the declaration is due, the deadline is extended to 14 days after they come back.

We have produced a separate [factsheet](#) with the specific dates you must report by if you are standing for the 2014 elections. You can find a copy of the spending return and the declarations you need to complete [here](#).

We call claims that are not received by the election agent within the deadline unpaid claims. Unpaid claims cannot legally be paid unless a court order is gained granting leave to pay the claim.

We call claims that have not been paid within the deadline disputed claims. Disputed claims cannot legally be paid without a court order first being gained granting leave to pay the claim.

Any claim paid after the 28-day deadline for payments, following a successful application to the court and after the deadline for submission of election spending returns, must be reported in writing to the returning officer within seven days of payment and be accompanied by a copy of the court order.

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

It can be an offence to pay an unpaid claim without a court order.

Completing your return

The spending and donations report is known as a 'return'.

The agent must complete the return, which must include the following for each item of spending:

- what the spending was for – for example, leaflets or advertising
- the name and address of the supplier
- the amount or value
- details of any unpaid or disputed amounts
- details of any notional spending, and a declaration of its value
- invoices and receipts for any payment of £20 or over

The return must also include details of all donations over £50.

There is more information on the details that you need to report in Section B on page 20.

We produce forms you can use for your return and declarations. You can find these on our guidance page for [candidates and agents](#). They cover all the information you must include.

It is a criminal offence to make a false declaration knowingly or recklessly.

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 call us using our phone numbers below or email us. We are here to help, so please get in touch.

England:

Call us on 020 7271 0616

Email us at: pef@electoralcommission.org.uk

Wales:

Call us on 029 2034 6800

Email us at: infowales@electoralcommission.org.uk

Or you can visit us at: www.electoralcommission.org.uk

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