

Candidate spending and donations at the Local Government elections in 2014 (NI)

This document is for candidates and agents who want to know about the rules on spending and donations in the run up to the Local Government elections in 2014 in Northern Ireland

Contents :

- What you can spend
- Activities covered by the rules
- Which donations you can accept
- Checking donations
- What information needs to be recorded and reported

Translations and other formats

For information on obtaining this publication in another language or in a large-print or Braille version, please contact us:

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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.

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, you could be barred from holding office if someone succeeds in an election petition against you.

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 [on this page](#) of our website.

Summary

Under the Electoral Law Act (Northern Ireland) 1962 as amended there are rules on candidate spending and donations.

This document is for candidates and agents at the shadow Local Government elections on 22 May 2014.

It explains the regulated period, candidate spending limits, what activities count towards the spending limit, the rules on donations, what you need to report and the reporting deadlines.

Who is this document for:

Candidates and agents in Northern Ireland who want to know about the rules on spending and donations in the run-up to the shadow Local Government elections on 22 May 2014.

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

Related documents

- [Splitting campaign spending](#)

Forms and explanations:

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

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 return.

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 and belief. Candidates who are their own election agent (or are deemed to be) must make a similar declaration.

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

The Electoral Office for Northern Ireland issues guidance on becoming a candidate and appointing an election agent. You should look on their [website](#) for further information.

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

Candidate spending is what you spend on activities to promote your candidacy, or to criticise other candidates, during a particular period in the run-up to the election.

This period is called the 'regulated period'. When we use the term 'regulated period' we mean the time when the spending limits and rules apply. Political parties who are fielding candidates are subject to a different regulated period to candidates.

Candidate spending 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 Deputy Returning Officer, or from us. This is not the case. You are not entitled to recover any spending from public funds.

The regulated period

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

The earliest date you can officially become a candidate is **Monday 14 April 2014**. 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 mentioned your intention at a public meeting.

If your intention to stand has not been announced by Monday 14 April 2014, you will officially become a candidate on the earlier of:

- the date your intention to stand is announced
- the date when you are nominated

For information on becoming a candidate visit The Electoral Office for Northern Ireland's [website](#)

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 place an order or commit to spending.

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

Once they are appointed, only the **agent** can actually make payments of any expenses, except in some limited circumstances. There are exceptions, such as for petty expenses, where the agent has authorised someone in writing to incur spending on their behalf on stationery, postage etc., or other petty expenses to a named total amount.

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

You should make sure that your volunteers and campaigners are aware of these rules, as both the candidate and the agent must sign declarations after the election to say that their spending and donation return is complete and correct to the best of their knowledge and belief.

The spending limit

The spending limit for each candidate is £600 plus 5p per elector on the register for the district electoral area you are contesting.

Example

If there are 6000 registered electors in the district electoral area you are contesting your limit will be:

$$£600 + (0.05 \times 6000) = £900$$

Spending limits for Joint Candidates

You will be a joint candidate if you stand in the same district electoral area and:

- have the same election agent or
- publish joint material or
- use the same polling agents, clerks or messengers or hire or use the same committee rooms [other than on an inconsequential or accidental basis].

Joint candidates have lower spending limits, as they are sharing some of the costs. You should calculate the spending limit as shown 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 certain activities count towards the spending limit. They cover most campaigning activities, including leaflets, advertising, offices and meetings and are set out in full on page 11.

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.

Important

It is an offence to incur expenses over the limit.

Important

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

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, if the supplier supports your campaign.

However, 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 only accept donations from certain permissible sources. You can find out more about the rules on donations in Section B.



Important

Valuing notional spending

If the supplier is a commercial provider, you should use the rates they charge other customers as the commercial rate. 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 must be a fair and honest assessment of the commercial value.

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

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

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.

Your party may produce material that promotes both the party and you as a candidate. In these circumstances spending will have to be allocated between both the party's campaign and the candidate's campaign.

You may also need to split spending between items used before the regulated period begins, and items used during the period. For example, if you distributed half of a stock of leaflets before the start of the regulated period and the remainder during it, you should record half of the total cost of the leaflets on your election spending return.

For details and worked examples of how to split campaign spending, please see [Splitting campaign spending](#).

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.

If you are still not sure, call or [email us](#) for advice.

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?

The activities that count towards candidate spending are

- 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 costs for you or your campaigners. For example, hire cars or public transport.
- public meetings.
- staff costs. For example, an agent's salary, or staff seconded to you by their employer. You will also need to include staff travel, food and accommodation costs if you, or the employer of a seconded member of staff reimburse staff for these. 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 they are reimbursed.

Public meetings

You do not need to include 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.

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

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 interest groups. We have published separate [hustings guidance](#) which explains when the spending rules may apply to these events.

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 are likely to be a volunteer if, for example:

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

If a volunteer helps you by making use of specialist equipment or materials, you should consider whether this could be 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.

Personal expenses

A candidate can also incur 'personal expenses'. These expenses must be recorded in your candidate spending return.

Personal expenses are any reasonable expenses incurred on a candidate's own travel, accommodation and subsistence in relation to their election.

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 item of spending, you must record the following information to put into your spending return:

- what the spending was 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 9 for more information.

Where the agent has given written authorisation to someone else to pay petty expenses, the authorised person must keep a record of all payments that they make and give this to the agent to include in the candidate's spending return.

You can find full details of the information you need to record, so that you can complete your return of spending and donations after the election in our form [Return of candidate spending and donations](#).

Important

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

After the election

After the election, there are deadlines for:

- receiving and paying invoices, and
- sending a spending and donations return to the Deputy Returning Officer.

You can find these deadlines, and more information on reporting, in Section C.

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'.

Important

You should make sure that your suppliers are aware of the deadline by which you need to receive any invoices from them.

If you receive an invoice after the deadline it is unlawful to pay it until you have obtained a court order allowing you to do so.

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, sponsorship or services that are worth more than £50 towards their campaign spending from certain, mainly UK-based sources, and must report them to the Deputy Returning Officer after the election.

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 and belief. 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.

Candidates who are members of a political party or holders of elective office

If you are a member of a registered political party or you already hold elected office, you need to continue to follow rules about donations and loans to you that relate to political activity **before** the regulated period. For example, you may be given donations to help fund your campaign to be selected as a candidate, before the regulated period begins. These rules also cover political activity that is not connected to the Local Government elections.

Holders of elected office are:

- an elected councillor
- a Member of the United Kingdom Parliament or Northern Ireland Assembly (not members of the House of Lords)
- a Member of the European Parliament

If you receive certain donations or loans of more than £500 in this capacity, you can only accept them from certain UK and Irish based sources. You have 30 days from receipt to decide whether to accept them. In addition, if you accept (or in certain circumstances refuse) 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 (or refusing) 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 in our [Donations and loans guidance for regulated donees and regulated participants](#).

The rules on donations to candidates are different to those of regulated donees. You can read about these in Part One- About donations in the following pages.

Part One – About donations

What counts as a donation to a candidate?

A donation is money, goods (or other property) 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 that you incur during the regulated period even if you receive them before you become a candidate. See page 6 for details of the regulated period.

For more information on sponsorship, see this [document](#)

As a candidate you cannot accept or use donations from Irish citizens (unless they are on a UK electoral register). You can only accept donations from other Irish sources in limited circumstances provided they are a permissible donor. If you are unsure whether to accept a donation towards your candidate spending contact us for advice.

 Important

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

Notional spending with a value of more than £50 will also be a donation.

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.

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.

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.

For more information see this document:

[Factsheet on sponsorship](#)

Valuing other types of donation

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

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

Who can you accept a donation from?

You can only accept donations of more than £50 towards your candidate expenses 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 or Northern Ireland 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.

Part 2 of this guidance explains how you check whether a donor is permissible. There are separate rules for donations received from Gibraltar, please see our [factsheet](#) for further 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 you receive a donation of less than or equal to £50, 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

Important

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 [Charity Commission for Northern Ireland](#) before accepting it.

£40 are made from the same source in similar circumstances.

If you think this may be happening, call or email us for advice.

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.

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



Important

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 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 £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 source, you must send the donation to us. We will pay it into the Government's consolidated fund.

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

For more information on how to check donations, see Part 2 of this section.

You must record the donor's address as it is shown on the relevant statutory register (for example the relevant electoral register if the donor is an individual, or the address registered with Companies House if the donor is a company). 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 should record the main office address. This is because there is no register of unincorporated associations to refer to.

Donations you have returned

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

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



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 to 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.

Important

If it is not completely clear who you should treat as the donor (for example, if someone has given you a donation on behalf of someone else), you should check the facts to make sure you can accept it.

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. As a candidate you are entitled, on request, to a copy of the electoral register and absent voter list for the district electoral area you are contesting. You can use these documents for the purpose of checking the permissibility of individual donors.

If you need to check if someone is on the electoral register in another part of Northern Ireland or on a register in Great Britain please call or [email us](#) for advice.

How to check if a company is permissible

What makes a company a permissible donor?

A company is permissible if it is:

- registered as a company at Companies House
- 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 on the next page 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, RC	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 34
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:

- the main office is in the UK
- it is carrying on the majority of its 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 31.

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 or Northern Ireland registers 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 within 28 days of the election result being declared .
- report spending and donations to the Deputy Returning Officer, together with a declaration confirming that the return is complete and correct within 35 days of the election result being declared.

The candidate must also send the Deputy Returning Officer a declaration confirming that the return is complete and correct. This must be done at the same time or 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.

The flowchart on pages 38 and 39 sets out the deadlines for each task. You can find copies of a 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'.

Important

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

Key Dates and Events

Event	Date	Process
Earliest date regulated period can begin	Tuesday 15 April	Start of regulated period: the time when spending limits and rules apply. Start recording your spending
Deadline for appointing an election agent	1 pm on Thursday 29 April 2014	Notify the Deputy Returning Officer in writing of the name and address of your appointed election agent
Polling day	Thursday 22 May 2014	Regulated period ends
Deadline to receive invoices (within 21 calendar days of the election result)	Friday 13 June 2014 for result declared on 23 May. Monday 16 June 2014 for result declared on 24 May	Make sure you've received all your invoices from your suppliers by this date
Deadline to pay invoices (within 28 calendar days of the election result)	Friday 20 June 2014 for result declared on 23 May. Monday 23 June 2014 for result declared on 24 May	Make sure you've paid all your invoices by this date. You'll need a court order if you haven't.

Event	Date	Process
Deadline to submit return and agent's declaration to the Deputy Returning officer	Friday 27 June 2014 for result declared on 23 May. Monday 30 June for result declared on 24 May	Make sure you submit your spending return and agent's declaration by this date
Deadline for submitting candidate's declaration	Within 7 days of submitting the candidate's return	Make sure you submit your candidate's declaration within 7 days of submitting the spending return

Completing your return

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

The agent must complete the return, which must include all election expenses that have been incurred, and all payments made, together with invoices and receipts for any payment of £20 or over. You should 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

The return must also include details of all donations over £50 and you should also include the total amount of donations less than £50. There is more information on the details that you need to report in Section B on page 16.

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

All candidate returns will be made available to the public after they are submitted to the Deputy Returning Officer.

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.

Northern Ireland:

Call us on 028 9089 4020

Email us

at: infonorthernireland@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

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:

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