

## Return of Candidate's election expenditure: local government election in England and Wales

### Completing a candidate's election expenses return

The following guidance will take you step by step through the process of completing a candidate's election expenses return.

#### **Important information:**

The return has been produced in Excel format and can be completed on a PC, typed or hand written. The return must be submitted to the appropriate Returning Officer within 35 days of the date of the result of the election.

It may be that you do not have donations, payments or expenses to declare in some or all sections of this return. Wherever this may be the case, such sections must be marked 'nil'. Please complete all sections in full.

Please provide all details requested by the declaration on the front page of the return. These details are important for compliance purposes.

Candidates' expenditure returns must be accompanied by declarations verifying the return. This includes separate declarations signed by the candidate and the election agent.

For guidance on controls on candidates' election expenditure and donations to candidates please refer to Election expenditure and donations: guidance for candidates and election agents available at [www.electoralcommission.org.uk](http://www.electoralcommission.org.uk)

## Part 1: Summary of spending

### 1(a): Types of payment

This part should be used to provide a summary of **all** expenses (except personal expenses) incurred by or on behalf of the candidate.

The 'unpaid claims' box should give the total value of receipts or invoices received more than 21 days after the date the election result was announced and which cannot be paid without a court order. If the agent subsequently pays any unpaid claims, a further return needs to be submitted together with a copy of the court order.

The 'disputed claims' box should give the total value of receipts or invoices received within 21 days but not paid before 28 days after the date the election result was announced and which cannot be paid without a court order. If the agent subsequently pays any disputed claims, a further return needs to be submitted together with a copy of the court order.

The 'notional expenditure' box should give the total value of any expenditure that would have been incurred had an item/service not been provided without charge or at a discount of more than 10%. Any items where payments were made for part of the value should have the discount included in this box and the amount paid included in the 'payments made' box. Notional expenditure includes any goods/services provided to a candidate or their election agent by the party

'Payments made' should give the total value of all payments made including items paid by the election agent, payments made by the candidate before the agent was appointed, petty expenditure authorised by the agent, items of section 75 spending (see Part 3) and spending before the person became a candidate on items used during the regulated period.

Please note that no item of spending should be reported under more than one heading.

Where the total spending in any heading is nil, please indicate this on the form.

## 1(b): Categories of spending

Each item of spending should be applied to only one purpose. While some items can be categorised easily, others may appear to fit more than one purpose. In these cases you must judge under which purpose to include the item. Generally, items should be placed under the purpose they naturally fall into, e.g. the transport costs of the candidate should be included under transport even if the transport is in connection with participation at a public meeting; publicity materials e.g. balloons should be included under advertising even if distributed at events.

- Against each purpose (A-F) you should enter the total value of the spending attributable to that purpose (for guidance on categorising expenditure see below).
- Please note that no item of expenditure should be reported under more than one category.
- Where no expenditure has been incurred against a purpose please mark nil in the appropriate box.
- Signatures must be provided for all declarations even where no expenditure

The total of the spending in section 1(b) should equal the total in 1(a).

**Purpose A: advertising**

The purpose includes advertising of any nature (by whatever medium, e.g. posters or in newspapers) includes agency fees, design costs and any costs in connection with preparing, producing, distributing or otherwise disseminating advertising or anything incorporating advertising.

**Purpose B: unsolicited material to electors**

Unsolicited material addressed to electors (whether addressed or for delivery to all electors in the area) includes design costs and all other costs in connection with preparing, producing and distributing such material (including the cost of postage if any).

**Purpose C: transport**

Transport includes hire costs but excludes the use of personal cars where no charge has been made by the owner.

**Purpose D: public meetings**

This includes costs in connection with people's attendance at meetings, the hire of premises for the purposes of meetings or the provision of goods, services or facilities at them.

**Category E: agent and other staff costs**

Include money paid for services of an election agent or anyone else paid in connection with the candidate's election. This includes staff paid by the candidate's party but who are working on the candidate's campaign.

**Category F: accommodation and administration**

General costs including campaign office rental and utilities.

## Part 2: Spending breakdown

Under this section you should provide details of all items of spending making up the subtotals entered in 1(a) and 1(b). If there is not enough room on the page to list all items, attach a separate sheet.

For every item of spending, please give details of:

- the item number<sup>1</sup>
- the purpose under which the expense falls (A-F)
- whether an invoice or receipt has been submitted in support of the item  
invoices or receipts are required for all items over £20 except notional expenditure

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<sup>1</sup> The item number for the first payment reported should be '1' and then items should be numbered consecutively from there. Item numbers are needed to allow cross-referencing with sections 1(a) and 1(e) of the return and with supporting invoices/ receipts.

- the item or service used
- the date the expense was incurred
- value of the item
- whether the item is a disputed or unpaid claim<sup>2</sup>

Where applicable details should also be provided of:

- the name of the supplier and their address where this is not on an invoice or receipt submitted with the return
- the name of the person who made payment
- the date the receipt or invoice was received
- the date the expense was paid
- the amount paid if this is different from the value including nil payments where applicable

The total in part 2 should be the same as the totals under 1(a) and 1(b).

## Examples of how to report expenditure in part 2

1. If a candidate's election agent ordered and paid for 1,000 A4 leaflets from Printers R' Us during the regulated period at a cost of £350 the expenditure would be recorded in part 2 as follows:

<b>Column heading</b>	<b>Information provided</b>
Item No.	1
Purpose (A-F)	B
Receipt or invoice submitted?	Yes
Item/service	Printing of 1,000 A4 leaflets
Name of supplier (and address if applicable)	Printers'r'us
Name of person who made payment	Mr J Bloggs
Date expense incurred	13/04/2007
Date receipt received	20/04/2007
Date expense paid	06/05/2007
Value of item	£350.00
Amount paid (if different)	N/A
Unpaid or disputed?	No

2. A candidate uses a printer cartridge originally bought for business purposes to print large numbers of posters to be posted around the constituency. The cartridge was originally bought for £22.99. The candidate estimates that half the cartridge has been used printing election materials and as such considers the

<sup>2</sup> For all unpaid claims, attach a separate sheet with the name of the court to which an application for payment has been or will be made and the date of the application. For all disputed claims, attach a separate sheet giving the nature of the dispute and the action to be taken.

proportion of value of the cartridge used for the purposes of the election as £11.50. This expenditure would be recorded in part 2 as follows:

<b>Column heading</b>	<b>Information provided</b>
Item No.	2
Purpose (A-F)	A
Receipt or invoice submitted?	No
Item/service	Printer cartridge
Name of supplier (and address if applicable)	The Print Warehouse Small Street, Big Town.
Name of person who made payment	N/A
Date expense incurred	3 February 2007
Date receipt received	N/A
Date expense paid	N/A
Value of item	£11.50
Amount paid (if different)	N/A
Unpaid or disputed?	No

3. If a candidate uses a supporter's business premises as a campaign office for a month they will need to estimate the value of notional expenditure. During the month they spend 4 days a week (16 days in total) in the office working on their election campaign. The agent gets two commercial quotes and determines that the commercial letting rate of a similar office would be £550 per month. As such they estimate that the value of expenditure incurred is £275. This would be recorded in part 2 as follows:

<b>Column heading</b>	<b>Information Provided</b>
Item No.	3
Purpose (A-F)	F
Receipt or invoice submitted?	No
Item/service	Use of office (16 days)
Name of supplier (and address if applicable)	N/A
Name of person who made payment	N/A
Date expense incurred	1 April 2007 – 3 May 2007
Date receipt received	N/A
Date expense paid	N/A
Value of item	£275
Amount paid (if different)	Nil
Unpaid or disputed?	None

In this example the value of notional expenditure would need to be included in the 'notional expenditure' box in section 1(a) and a £275 donation from the supporter would need to be reported in part 4 of the return.

Please note: For all items over £20 other than notional expenditure, an invoice or receipt must be submitted in support. Each invoice or receipt submitted should be marked with the relevant item number.

### Part 3: Expenditure for which a return is required under Section 75

Here you must provide details of any items of expenditure reported within the candidate's expenses return for which a return is also required to be submitted under Section 75 of the Representation of the People Act 1983 (i.e. expenditure other than petty expenditure incurred by a person authorised in writing by the election agent).

For each relevant item of expenditure you will need to provide details of:

- the item number (as reported in part 2)
- the amount
- the name of the person who incurred the expense

### Part 4: Donations

#### 4(a): Money provided by the candidate to meet election expenses

In this section, record the amount of money (if any) provided by the candidate from their own resources for the purpose of meeting their election expenses. If no money has been provided, the word 'nil' should be recorded.

#### 4(b): Total value of donations up to £50

In this section, record the total value of all donations received that were up to £50 in value. No further details are required about the sources of these donations.

#### 4(c): Permissible donations of over £50

For each donation accepted by or on behalf of the candidate, provide the following details:

- the full name, registered address and status (e.g. individual, company, political party, trade union) of the donor
- the date the donation was received and the date on which it was accepted
- the amount (for a cash donation) or value and nature (for a non-cash donation)
- in the case of a registered company the company registration number

Additionally, for a donation from a trust the following information must be provided.

In the case of a trust created before 27 July 1999, to which no property has been transferred since that date and whose terms have not been varied since that date, should provide:

- the date the trust was created
- the full name of the person who created the trust
- the full name of every other person that transferred property to the trust before 27 July 1999

In the case of a trust created by a permissible donor and to which all other transfers have been made by a permissible donor, the details for a pre-1999 trust should be provided including the address of the trust's creator and all other people who have transferred property to the trust (including by bequest) and the company registration number for any company that created or transferred property to the trust.

#### 4(d) Unidentifiable and other impermissible donations received

For each unidentifiable or otherwise impermissible donation received by or on behalf of the candidate, please provide the following details:

- for an unidentifiable donor the manner in which the donation was made
- for any other impermissible donor the name and address of the donor
- the amount or value and nature of the donation
- the date of receipt of the donation, and the date when and manner in which the donation was returned

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