

The Electoral Commission



Candidates' expenses

Guidance for a UK Parliamentary general election in 2010 (Northern Ireland)

January 2010

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

Contents

1	About this guidance	2
	Introduction	2
	Who should read this guidance	2
	Terms and expressions we use	2
2	Overview	4
	About spending limits	4
	About donations	4
	Planning and managing your election expenses	4
	After the election	5
3	The spending limits – when they apply and how much you can spend	6
	The long campaign	6
	The short campaign	7
4	What are election expenses?	9
	Key points	9
	Items which count as expenses	10
5	How to deal with donations	13
	What is a donation?	13
	Who can I accept donations from?	14
	What do I need to do when I receive a donation?	14
6	Planning and managing election expenses	16
	Incurring election expenses	16
	Paying election expenses	16
	Record-keeping	17
	Valuing free or discounted items or services	17
	Splitting expenses	18
7	After the election	22
	What you need to do and when	22
	About your election expenses return	22
	What to do if you miss a deadline or make a mistake	23
	Appendix A – Worked examples of staff costs	24
	Appendix B – How to check if a donation is from a permissible source	26

1 About this guidance



This guidance applies to a UK parliamentary general election in 2010 only.

Introduction

1.1 This is guidance on new rules on candidate spending which were introduced by the Political Parties and Elections Act 2009. The new rules extend the period for which spending limits apply. This period will begin on 1 January 2010 and end when Parliament is dissolved for a general election.

1.2 This guidance contains changes in our approach to some issues. Our new approach can be found as follows:

- hustings events – see paragraph 4.18
- fuel costs – see paragraph 4.12
- authorising election expenses – see paragraph 6.4

1.3 The Chief Electoral Officer for Northern Ireland is responsible for the administration of elections in Northern Ireland. Guidance on what you need to do to be nominated as a candidate and how the election is run, including details of how the count is managed, can be found in the Electoral Office for Northern Ireland guidance for candidates which is available at www.eoni.org.uk.

Who should read this guidance

1.4 This guidance is for anyone who is thinking of standing as a candidate or being an election agent for a UK Parliamentary general election in 2010.

1.5 It explains the rules on

- when the limits apply, and how much you can spend
- what you need to count as election expenses
- what you can accept as a donation
- what records you need to keep
- when and how you should report your expenses and donations

Terms and expressions we use

1.6 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 should follow good practice unless there is a good reason not to.

1.7 To make this guidance easier to read, we have used '**you**' to cover both the agent and the candidate. Where a legal duty is on one of them and not the other, we make this clear in the text.

1.8 We use some technical terms in this document. This list explains what they mean.

Long campaign: the period from 1 January 2010 until the date that Parliament is dissolved. This is the period for which the new spending limit applies.

Short campaign: the period beginning with the date on which you become a candidate, and ending on polling day.

Regulated period: the period covered by both the long campaign and the short campaign

Notional expenditure: the difference between what you pay (if anything) and the commercial value of an item or service.

2 Overview

2.1 This section highlights the main things you need to know about election expenses, and where in this guidance you can find more information.

About spending limits

2.2 There is a limit on the total amount that a candidate can spend on campaigning in the run-up to the general election. There are two separate periods during which limits apply.

2.3 The first period begins on 1 January 2010 and ends on the date that Parliament is dissolved. In this guidance, we call this **the long campaign**.

2.4 The second period begins on the day you become a candidate, and ends on polling day. In this guidance, we call this **the short campaign**.

2.5 When we refer to the period covered by both the long campaign and the short campaign, we call this **the regulated period**.

2.6 You can find more information on when the limits begin, and how much you can spend in Section 3.

2.7 You can find more information on what you need to record as election expenses in Section 4.

About donations

2.8 There are rules about who you can accept donations from, and you must report all donations over £50 that you receive for your election expenses. You can find more information on donations in Section 5.

Planning and managing your election expenses

2.9 You must make sure that all election expenses are properly authorised and paid. You should keep proper records so that you can fill in the expenses return after the election. For example, you must keep invoices or receipts for all purchases over £20.

2.10 Record-keeping is very important as both the candidate and agent must be able to declare that the return is complete and correct to the best of their knowledge and belief.

2.11 If you are standing on behalf of a political party, some expenses may also have to be split between your candidate-focused campaign, and your party's separate spending limit for Northern Ireland-wide campaigning.

2.12 There is more information on planning and managing election expenses in Chapter 6.

After the election

2.13 After the election, you must make sure that you receive invoices and pay your suppliers within legal deadlines. The agent must also complete an election expenses return with details of what you have spent and the donations you have received.

2.14 The agent must submit the return to the Chief Electoral Officer within 35 days of the announcement of the result in your constituency, together with your invoices or receipts.



There is more information on what you need to do after the election in Section 7.

Candidate spending and party spending

If you are standing for a political party, your party also has spending limits for campaigning. These are separate to the limits on your election expenses for promoting your own candidacy.

Items which promote the **candidate** are likely to be covered by the rules on **candidate election expenses**.

Items which promote the **party** are likely to be covered by the rules on **party campaign expenditure**. This includes information on Northern Ireland-wide policies, or posters with the party name rather than the candidate's.

The party limits apply for 365 days before a general election. **This means that these limits are already in force.**

Only people who have **written authorisation** from the party treasurer or campaigns officer can agree to party campaign expenditure. You should ask your party about their procedures for this.

You can find out more about party spending in our campaign expenditure Guidance for party treasurers and campaigns officers, which is available on our website, www.electoralcommission.org.uk.

3 The spending limits – when they apply and how much you can spend

3.1 This chapter sets out when the limits apply and how much you can spend in the long campaign and the short campaign.

3.2 There is a worked example of the spending limits at the end of this chapter.



You must make sure that you keep within the spending limit for each of the long campaign and short campaign periods.

You cannot spend less than the limit for one period and then add the under spend to the limit for the other.

You should make sure that you keep separate records for each period.

The long campaign

Who do the spending limits apply to?

3.3 The spending limits apply to anyone who becomes a candidate at the following general election.

3.4 If you start to spend money on campaigning but later decide not to stand as a candidate, or your nomination is rejected for any reason, you will not need to account for your expenses or submit a return.

When does the long campaign begin and end?

3.5 The long campaign begins on 1 January 2010. It ends on the date that Parliament is dissolved. This may not be the same date that the Prime Minister announces that the general election is called. You should check the House of Commons website at www.parliament.uk or get in touch with us to make sure that you have the right date.



The limit for the long campaign will apply after Parliament has been sitting for 55 months. This means that there will not be a limit for the long campaign if a Parliament sits for less than 55 months.

The current Parliament has already sat for 55 months and the new rules began on 25 November 2009 and apply from 1 January 2010. This means that the new long campaign spending limit will apply to election expenses incurred on or after 25 November 2009 which are used on or after 1 January 2010.

How much can I spend?

3.6 How much you can spend in the long campaign depends on when Parliament is dissolved.

3.7 The spending limit is based on a **maximum sum**. If Parliament is not dissolved until 11 April 2010, you can spend up to this maximum sum. If it is dissolved earlier, you can spend a lower proportion of that sum.

3.8 Table 1 below shows the proportion of the maximum that you can spend if Parliament is dissolved earlier than 11 April 2010.

Table 1: Proportion of maximum spend allowed if Parliament is dissolved earlier than 11 April 2010

Parliament dissolved between	Spending limit
1 January – 10 January 2010	60% of the maximum sum
11 January – 10 February 2010	70% of the maximum sum
11 February – 10 March 2010	80% of the maximum sum
11 March – 10 April 2010	90% of the maximum sum

3.9 In the long campaign, the maximum sum is £25,000, plus:

- 5p per Parliamentary elector in a borough constituency, or
- 7p per Parliamentary elector in a county constituency

3.10 For this purpose, the number of Parliamentary electors is based on the electoral register on the date for last publication of the notice of the election. This date will be two or three days after Parliament has been dissolved. This means that the exact maximum will not be known during the long campaign. However the Electoral Office for Northern Ireland will be able to give you current figures on request. This will help you to plan your expenses so that you can stay within the relevant limit.

3.11 The Electoral Office for Northern Ireland will be able to tell you if your constituency is a borough or a county constituency. They can be contacted as follows: 15 Church Street, Belfast BT1 1ER. Tel: 028 9044 6688. Email: info@eoni.gov.uk

The short campaign

When does it begin?

3.12 The short campaign begins when you formally become a candidate. If you or others on your behalf have made it clear that you will be standing as a

candidate before Parliament is dissolved, you become a candidate on the day after dissolution.

3.13 If this is not the case, you will become a candidate when you or others actually declare that you will stand, or when you are formally nominated, whichever is earlier.



For spending limit purposes, the actual date of dissolution is part of the long campaign.

How much can I spend?

3.14 In the short campaign, you can spend £7,150, plus:

- 5p per Parliamentary elector in a borough constituency
- 7p per Parliamentary elector in a county constituency

A worked example of the spending limits

In autumn 2009, your party selected you as their prospective Parliamentary candidate in a borough constituency that has 70,000 electors.

The long campaign

You began campaigning in November 2009 after your party issued a press release announcing that you were the prospective Parliamentary candidate. You do not need to account for items you used in November and December 2009.

From 1 January 2010, the maximum spending limit will be £25,000 plus 5p for each elector. $70,000 \times 5p$ is £3,500. This adds up to £28,500 (£25,000 plus £3,500).

Parliament is dissolved on Friday 12 March 2010, for a general election on Thursday 8 April. This means that you formally become a candidate on 13 March 2010, because you have been campaigning before this date.

Between 1 January 2010 and 12 March 2010, you can spend 90% of the maximum of £28,500. So your expenses limit for the long campaign is £25,650.

The short campaign

From 13 March, your limit is £7,150, plus 5p for each of the 70,000 electors (£3,500). So the total for this period is £10,650.

You will need to split the cost of items used in both periods between each of them, based on the amount used in each period. There is more information on how to do this at paragraphs 6.18–23.

4 What are election expenses?

4.1 This section sets out what you do and do not need to count as election expenses.

Key points

4.2 'Election expenses' are the value of specified items you use for promoting or procuring the candidate's election during the regulated period. It also includes items used to discourage people from voting for another candidate.

4.3 In general, you must include the value of everything **used** in the regulated period, even if it was bought before the period began. For example, if you printed leaflets and delivered some in December 2009 and some in January 2010, you must declare the value of the leaflets delivered in January. See paragraphs 6.18–32 for more information on splitting expenses.

4.4 However, you do not need to count items used in the long campaign which were bought before 25 November 2009.

4.5 The items that must be treated as election expenses are:

- advertising
- unsolicited materials sent to electors, such as leaflets
- some types of transport
- public meetings
- staff costs
- accommodation
- administrative costs, such as telephone and stationery costs¹

4.6 You can find more information about the spending categories in paragraphs 4.8–24.

4.7 You must account for the candidate's personal expenses on travel and accommodation separately (see paragraph 4.23 and paragraphs 4.25–27).

4.8 You do not need to include:

- volunteer time
- use of the following items if the owner acquired them mainly for personal (not business or commercial) use and has provided them to you free of charge:
 - cars or other means of transport
 - a sole or main residence
 - personal computer equipment
- facilities you use because you are legally entitled to do so as a candidate, such as a public room for a meeting

¹ Representation of the People Act 1983, Schedule 4A

- anything that is published in a newspaper or broadcast by a licensed broadcaster and is not an advertisement²



The election expenses limit includes the **full commercial value** of items or services that are given to the campaign, paid for on your behalf or provided at a discount of more than 10% from the commercial rate. This is called **notional expenditure** (see paragraphs 6.13–17 below).

Notional expenditure will usually need to be reported on your election expenses return as a donation too (see Chapter 5).

Items that count as expenses

Advertising

4.9 This includes:

- posters
- newspaper advertisements
- websites
- any other form of advertising, whatever the medium

4.10 You must include design, print and delivery costs and any agency fees.

Unsolicited material sent to electors

4.11 This covers anything sent to electors, whether by post, hand delivery or email, which they have not specifically asked for. This applies whether or not it is addressed to a particular elector. In our view, this category includes material sent to electors who have previously responded to a survey or ticked a box on a response form.

Transport

4.12 Most transport in the regulated period will be by people's personal cars. This is exempt from election expenses if it is given free of charge. In our view, the exemption includes fuel costs.

4.13 You must include in your election expenses public transport costs, and any means of transport that was not acquired mainly for personal use by its owner. This includes hire cars.

4.14 The candidate's own reasonable transport costs do not count towards the spending limit. They are 'personal expenses'. You can find more information on personal expenses at paragraph 4.23 and paragraphs 4.25–27.

² As above

Public meetings

4.15 This covers events open to the public that are organised by you or on your behalf to promote your candidacy. You must include:

- venue hire costs
- use of backdrops
- speakers' fees and accommodation
- any costs you reimburse to anyone for attending the meeting
- anything you provide at the meeting, such as refreshments

4.16 You do not need to include:

- events that are for party members only
- events held mainly for purposes other than promoting your candidacy, where your attendance is incidental. For example, this would cover an annual reception, at which you say a few words.

4.17 Sometimes it may not be easy to decide whether or not a public event should be included. In these cases, you should ask yourself whether in good faith you can say that the event was held mainly for other purposes. If you are still in doubt, please contact us for advice.

4.18 You may also be invited to attend hustings events run by local organisations or community groups. If the hustings event is held for members of the group or organisation only, rather than members of the public, it is not an election expense.



We have published further guidance about hustings events in *Topic overview: Hustings events*.

Staff costs

4.19 You must count all paid staff time spent on the campaign during the regulated period, including any fees for acting as agent. This includes the value of any staff seconded to you who are still paid by their employer. You do not need to include time spent by volunteers.

4.20 You can find more information on staff costs in paragraphs 6.26–30.

Accommodation

4.21 You must include the use of any office, and any hotel or similar costs for campaign workers.

4.22 You do not need to include the use of someone's sole or main home if it is given free of charge.

4.23 The candidate's own reasonable overnight accommodation costs do not count towards the spending limit. They are 'personal expenses'. You can find more information on personal expenses at paragraphs 4.25–27.

Administrative costs

4.24 You should include:

- telephone bills
- stationery and postage costs
- electricity and other utility bills
- use of photocopying or printing equipment
- use of databases

You should contact us for further advice on valuing the use of databases. Appropriate valuations will vary depending on particular circumstances.

The candidate's personal expenses

4.25 Personal expenses cover transport and overnight accommodation costs for the candidate.

4.26 The value of the candidate's reasonable personal expenses does not count towards the election expenses limit. However, you must report it separately on the election expenses return.

4.27 In our view, personal expenses could include car hire for the candidate if the candidate does not already own a car, or if their own car is not suitable for campaign use. For example, if you are standing in a rural constituency, it may be reasonable to hire a 4-wheel drive vehicle to access remote areas.

5 How to deal with donations

5.1 This section sets out:

- who you can accept donations from
- what you need to do when you receive a donation
- the information you need to record for your election expenses return



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.

What is a donation?

5.2 A donation is something given to you for the purpose of meeting election expenses with a value **over £50**, and that is:

- money
- items or services provided free of charge or not on commercial terms
- payment of invoices for election expenses that would otherwise be paid by the agent or candidate
- sponsorship
- any loans that are not on commercial terms

5.3 An item is not provided on commercial terms if the supplier gives you a deal that is not available to other customers.

5.4 **Sponsorship** means help given towards the costs of meetings, events, publications or research by or on behalf of the candidates. It does not include admission charges for events, the retail price of a publication or advertisements bought at a commercial rate.



If you receive donations before the long campaign begins, these count as donations if they are given to use for your election expenses.

If an item or service is not an election expense, it will not be a donation. You can find a list of things that are not election expenses at paragraph 4.8

5.5 The agent must put a value on any donation that is not money. To do this, you should follow our guidance on how to value notional expenditure. You can find this at paragraphs 6.13–17.

Who can I accept donations from?

5.6 You must only accept donations over £50 from certain sources, which are mainly UK-based. They are:

- someone on a UK electoral register (including overseas electors)
- a company that is:
 - registered in the UK
 - incorporated in an EU member state, and
 - carrying on business in the UK
- a registered political party
- trade unions, building societies, limited liability partnerships and friendly/industrial provident societies if registered in the UK
- a UK-based unincorporated association

5.7 The agent must check that donations come from one of these sources. If someone has passed on a donation on someone else's behalf, this must be treated as a donation from the original source, and not the person passing it on.

5.8 You can find more information on how to make the necessary checks in Appendix B.



Candidates may **not** accept donations from Irish sources if they are given to use for your election expenses.

5.9 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.

5.10 The agent must return any donations that are anonymous, or where the donation is not from a permissible source. This must be done within 30 days of when you receive the donation. After 30 days, the donation is deemed to be accepted, and the Commission may apply to the courts for it to be forfeited to us.

5.11 Sometimes it is not possible to return a donation to its source. For example, you may not be able to trace the donor, or send it back through the banking system. If this is the case, you must send it to us and we pay it into public funds.

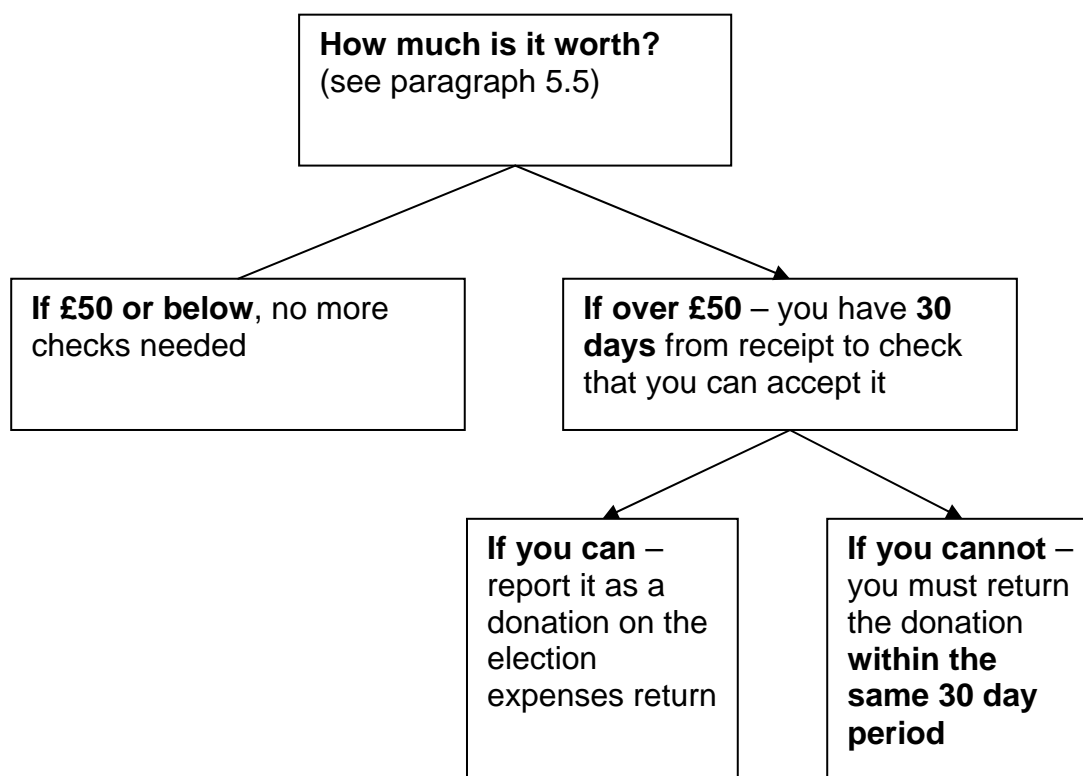


Although electoral law allows you to accept donations from charities that are registered companies, **charities are not usually allowed to make political donations** under charity law. You should check that any charity offering a donation has taken advice from the Charity Commission before accepting it.

What do I need to do when I receive a donation?

5.12 Chart 1 below shows the steps the agent must take when a donation is received. All donations must be given to the agent as soon as possible.

Chart 1: What to do when a donation is received



5.13 For donations over £50 that you accept, you must record:

- the donor's name and address (this must be the registered address for companies and other registered donors)
- the company number (if applicable)
- the date you received the donation
- the date you accepted the donation (this is the day when you decided that you can accept the donation)

5.14 For donations you are not allowed to accept, you must record:

- the donor's name and address (if known)
- the date you received the donation
- the date you returned it, and how you returned it

6 Planning and managing election expenses

6.1 This section sets out:

- the rules on how election expenses must be incurred and paid
- the records you need to keep to fill in your election expenses return
- how you should approach splitting expenses between different campaigns
- how you should value items or services given to you free of charge or at a non-commercial discount

Incurring election expenses

6.2 When we talk about 'incurring' election expenses, we mean making a legal commitment to spend the money. For example, this would include ordering leaflets to be printed, or booking a room for an event.

6.3 During the regulated period, only certain people are allowed to incur election expenses. They are:

- the agent
- the candidate, and
- anyone authorised by the candidate or the agent

6.4 If you authorise someone else to incur election expenses, it is good practice to do this in writing and be clear how much they can agree to spend and on what. This will help you to keep within the spending limits and avoid misunderstandings.

Paying election expenses

6.5 During the regulated period, the agent rather than the candidate must make most payments for election expenses.

6.6 There are three exceptions:

- the candidate can pay for items before the agent is appointed
- the candidate can pay for up to £600 of their own personal expenses (see paragraphs 4.25–7 for more information)
- anyone authorised in writing by the agent can pay for stationery, postage, telephone calls and other minor expenses. The authorisation must include the amount of the payment.

6.7 You must obtain all invoices for election expenses within **21 days** of the announcement of the election result. You must pay them all within **28 days** of the announcement of the election result. You should make sure your suppliers are aware of these deadlines.

6.8 If these deadlines are missed, you must apply to a county court or to the High Court for an order allowing the invoice to be submitted or paid. You

should contact the relevant court for more information about applying for this type of order.



You should make sure that other people working on your campaign know that:

- they should not incur or pay election expenses
- they should pass on any donations to the agent immediately

Record-keeping

6.9 The agent must keep invoices or receipts for all payments over **£20**. You do not need these for items bought before the agent was appointed, or for notional expenditure (see paragraphs 6.13–17 for more information on notional expenditure).

6.10 You will need to keep sufficient records to complete the election expenses return. Both the candidate and the agent must sign a declaration that the return is complete and correct to the best of their knowledge and belief. It is an offence to make a false declaration knowingly.

6.11 You should make sure that there is a system in place to record:

- who has been authorised to incur expenses
- how much has been incurred to date
- items or services given to you free of charge or at a discount of more than 10% of the commercial rate, or paid for on your behalf
- the basis for any valuations you have made for free or discounted items or services (see paragraphs 6.13–17 for more information)
- any other donations you have received (see chapter 5 for more information on donations)

6.12 You may have to split expenses between your own campaign and your party's Northern Ireland wide campaign.

You can find more information about:

- donations in Chapter 5
- election expenses returns in Chapter 7
- splitting expenses between campaigns from paragraph 6.18

Valuing free or discounted items or services

6.13 On your election expenses return, you must declare **the full commercial value** for items or services which are:

- given free of charge or at a discount of more than 10% of the commercial rate, and
- worth more than £50

The difference between what you pay (if anything) and the commercial value of the item or service is called 'notional expenditure'.

6.14 You do not need to count anything valued at £50 or below, any discount of 10% or less, or commercial discounts of 10% or more. Commercial discounts are those given by a supplier to other customers, such as a bulk-order discount.

6.15 The agent must make sure that the value declared is a fair and honest assessment of the commercial rate. If the supplier is a commercial business, the commercial rate is what they would normally charge another customer for the same item or services.

6.16 If they do not usually supply to other customers, the agent should find out how much a commercial supplier would charge. The internet may be helpful in checking prices.

6.17 The agent should keep records of how the value has been reached, including any quotes obtained.



Notional expenditure is usually also a donation. You can only accept donations from certain sources, which are mainly UK-based.

You can find more information about donations in Chapter 5.

Splitting expenses

Why you may need to split expenses

6.18 You may have started to spend on your campaign before the beginning of the regulated period on 1 January 2010, or you may share items or facilities with other campaigns or your local party. If this is the case, you may need to split the costs to get the right figure for your election expenses.

6.19 For example, you should think about whether you need to split expenses between:

- the period before 1 January 2010 and the long campaign
- the long campaign and the short campaign
- regular party activity and your constituency campaign
- your constituency campaign and your party's Northern Ireland-wide campaign



If you need to split expenses between your constituency campaign and your party's other activities, you should discuss this as soon as possible with your party to agree the basis for your calculation.

This is because others may need to fill in returns for their own share of the costs.



You can find more information about the differences between your election expenses and your party's national campaign expenditure in the boxed text after paragraph 2.14.

Key principles

6.20 Sometimes it will be easy to split costs. For example, the contents of a leaflet may be divided equally between your candidate campaign and the Party's campaign. In this case, half the costs of this leaflet should be counted towards your election expenses.

6.21 Sometimes, it will not be so straightforward. For example, you may run your campaign from a desk in the party's office. In these cases, there are no hard and fast rules. Instead, you should follow the guiding principle and good practice suggestions below.



The guiding principle

You should make an **honest assessment on the facts** of the proportion of the costs that can be attributed fairly to your election expenses – that is, to promote or procure your election during the regulated period.

This is important because when you sign the declaration for your election expenses return, you are confirming that the return is complete and correct to the best of your knowledge and belief.

Splitting costs at the start of or between regulated periods

6.22 This is straightforward for many common items, such as telephone rental or utilities. You should split these according to the proportion of the bill period that covers the relevant time. For telephone calls, you should make sure that your telephone bill is itemised so that you can see which calls were made when.

6.23 On other items, such as websites or posters, you may have paid for design or branding services. As you will be using the design during the regulated period, you should split these costs by spreading them equally across the entire time that the design work is used.

Splitting costs between your campaign and other activities

6.24 In all cases, you should follow the guiding principle above. Our examples show some of the factors you should consider, but you should also take account of any other relevant factors that apply in your circumstances.

Leaflets

6.25 If your leaflets include information about other campaigns, or your party's policy on Northern Ireland-wide issues, you should consider:

- content
 - How much of the leaflet is about your campaign, and how much about other issues?
 - If more than a small proportion is about your party generally rather than about your campaign, should some of the costs be treated as party expenditure? (See the boxed text after paragraph 2.14 for more information on this).
- delivery
 - Was the leaflet delivered to all relevant areas equally? If significantly more copies were delivered to an area relevant to one candidate than to areas relevant to other candidates, you should take this into account when splitting costs.

Staff

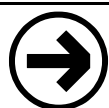
6.26 You may share staff with other campaigns, or they may have other duties for your local party that continue during the regulated period.

6.27 We recognise that, during an election period, staff will be spending their own time on unpaid campaigning, which is not part of their legal employment contracts. Where staff do this, they are volunteers. Volunteer time is not an election expense.

6.28 Where staff spend some paid time on your campaign, your starting point should be to look at how much of their working time is spent on your campaign. This is likely to increase as the election gets closer.

6.29 You should make an initial estimate of how much paid time each staff member is expected to spend on your campaign. This will help you to plan your budget properly. During the regulated period, you should check regularly with staff to see whether you need to alter your estimate.

6.30 You should keep records of your calculations in case of post-election queries.



You can find a worked example of staff costs in Appendix A.

Offices

6.31 You may use part of an office owned by your party. In these cases, you should agree with your party what proportion of the office space your campaign is using.

6.32 You should consider:

- the space you use
 - If your campaign has a defined area within the office, you should make a reasonable calculation based on the proportion it takes up of the floor area.
 - If you do not have a defined area, you should make a fair estimate based on the overall space your campaign takes up when compared to the office as a whole.
 - If a member of staff based in the office works partly on your campaign and partly on other matters, you should use the proportion of their salary as the basis for their share of the office space.

- valuation
 - When you have made an estimate of the relevant space, you should calculate its value for the purposes of your election expenses.
 - If the premises as a whole are rented, you should divide the rent by the proportion of space you use.
 - If the premises as a whole are owned, you should find details of similar premises that are available for rent, using local estate agents or the internet. You can then divide the estimated rent figure by the proportion of space that you use.



You can find a worked example of office costs in Appendix A.

Meetings

6.33 If a public meeting promotes more than one candidate, the relevant campaigns must split the costs between them. You should make sure that the split is fair if some candidates have a higher profile at the event than others.

6.34 If the event is organised primarily for promoting your party on a Northern Ireland-wide basis, but some candidates attend and are mentioned briefly, your party may be recording it as national party expenditure. In that case, you do not need to allocate any costs to your campaign. You should discuss this with your party to ensure that the expenditure is being reported correctly.



You can find more information about what types of meeting must be included as election expenses at paragraphs 4.14–17.

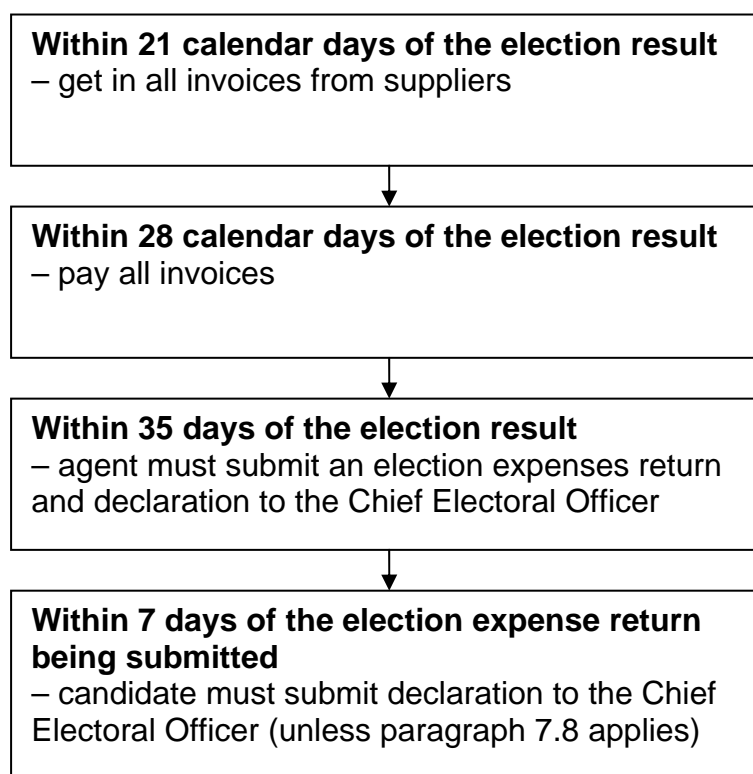
7 After the election

7.1 This section sets out what you must do after the election, and what you can do if you make any mistakes with your election expenses.

What you need to do and when

7.2 Chart 2 below sets out the key steps you must take and the deadlines for taking them.

Chart 2: What you need to do after the election



About your election expenses return

7.3 The agent must prepare the election expenses return. It must include:

- a statement of all payments made, plus invoices or receipts for items over £20
- details and a declaration of value for all notional expenditure
- details of all donations as listed in paragraphs 5.13 and 5.14
- details of any unpaid or disputed invoices

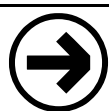
7.4 The return should break down expenditure into the categories listed in paragraph 4.5.

7.5 The return must separate expenses between the long campaign and the short campaign.

7.6 Both the candidate and the agent must submit declarations that the return is complete and correct to the best of their knowledge and belief.

7.7 Candidates expenses documents must be returned to the Chief Electoral Officer for Northern Ireland.

7.8 If the candidate is out of the UK when the return is due to be submitted, they must make the declaration in paragraph 7.6 within 14 days of coming back to the UK and submit it to the Chief Electoral Officer for Northern Ireland as soon as possible.



You can find forms for election expenses returns and declarations on our website www.electoralcommission.org.uk. There are also explanatory notes on how to complete the forms.

What to do if you miss a deadline or make a mistake

7.9 If you miss the deadline for getting in or paying invoices from suppliers, you may apply to a county court or the High Court for an order allowing you to pay the invoice. For more information on applying for an order, please contact the relevant court. You should also seek legal advice.

7.10 If no return and/or declaration is submitted, or you realise that your return is inaccurate, you can apply to an election court, county court or the High Court for relief. Candidates and agents can only apply for relief on specific grounds, such as the death, illness or misconduct of the other.



For more information about applying for a court order, please contact the relevant court. You can find details of the courts at www.hmcourts-service.gov.uk. We also recommend that you seek legal advice.

Appendix A – Worked examples of staff and office costs

A worked example of staff costs

Jane works for her local party as a campaigns officer, earning £24,000 per year. Her salary is based on the standard 260 working days in a year. This means that her daily rate is £92 (to the nearest pound).

Her job description includes research work for the party's local councillors, administrative work for the local executive committee and general support for two prospective Parliamentary candidates.

You are the agent for one of the constituencies.

Before the start of the long campaign on 1 January 2010, you find out that Jane spends about 15% of her time on work for your candidate. This gives a daily rate of £13.80 (£92 x 0.15).

After discussing her role with the local party, you agree that this is likely to stay the same in January and February. From 1 March, you expect that about 25% of Jane's time will be spent on your campaign, rising to 50% during the short campaign.

25% of Jane's daily rate of £92 is £23. 50% of her daily rate is £46.

Parliament is dissolved on 12 April and polling day is 6 May. During the short campaign, Jane continues to work in the office during the day. She is a keen party supporter, and in the evenings and at weekends, she delivers leaflets and helps out generally with the campaign.

After the election you report her time on your election expenses as:

In the long campaign

1 January – 28 February (40 working days x £13.80)	£ 552
1 March – 12 April (29 working days x £23)	£ 667
Total	£1,219

In the short campaign

13 April – 6 May (17 working days x £46)	£ 782
--	-------

You do not count her time in the evenings and at weekends because she is acting as a volunteer at those times.

As Jane works for the local party, you record this as notional expenditure and as a donation from the local party. You can find more information on notional expenditure and donations in Chapter 6.

A worked example of office costs

You are the agent for a constituency with an active local party. You begin campaigning in autumn 2009, using a room in the local party office as your base.

From 1 January 2010, you need to record the cost of that room as an election expense. Your room takes up about a quarter of the usable office space in the party's premises. As the party owns the office, you search the internet to find out how much similarly sized and equipped premises in the same area cost to rent, and decide that £1,200 per month is a fair estimate for the whole premises.

You work out that this is £14,400 per year. You divide this by 365 to get a daily rate of £39 (to the nearest pound). This means that the cost of your quarter of the office is £10 per day (to the nearest pound).

Parliament is dissolved on 12 April and polling day is 6 May.

From 13 April, you take over half the office. The cost for half the office is £20 per day.

After the election you report the offices costs on your election expenses as:

In the long campaign

1 January – 12 April (102 days x £10)	£1,020
---------------------------------------	--------

In the short campaign

13 April – 6 May (24 days x £20)	£ 480
----------------------------------	-------

As the office was given to the campaign by the local party, you record it as notional expenditure and a donation.

Appendix B – How to check if a donation is from a permissible source

Table B1 below shows which register or list you need to check to make sure that a donor is permissible. Most of these registers can be found on websites, and we have given links that were correct in August 2009.

Some registers include organisations that are not permissible. For example, the companies register includes UK branches of companies not incorporated in the EU. You should check all the information on the register carefully and contact us for advice if you are not sure what it means.

Table B1: Register or list you need to check to make sure that a donor is permissible

Type of permissible donor	Register/List/Legislation/Order on or under which donor must be registered to be a permissible donor
Individual	Must be registered on a UK electoral register.
Company	Must be registered under the Companies Act 1985 or the Companies (Northern Ireland) Order 1986, incorporated within the EU, and carry out business in the UK. You can check the register on the Companies House website www.companieshouse.gov.uk
Trade Union	Must be entered on the list maintained under the Trade Union and Labour Relations (Consolidation) Act 1992 or the Industrial Relations (Northern Ireland) Order 1992. You can check the list at www.certoffice.org
Building Society	Must be a building society within the meaning of the Building Societies Act 1986. You can check the register at http://mutuals.fsa.gov.uk
Limited Liability Partnership	Must be registered under the Limited

	<p>Liability Partnerships Act 2000 or the Limited Liability Partnerships Act (Northern Ireland) 2002 and carry on business in the UK.</p> <p>You can check the register on the Companies House website www.companieshouse.gov.uk</p>
Friendly/Industrial Provident Society	<p>Must be registered under the Friendly Societies Act 1974 or the Industrial and Provident Societies Act 1965 or the Provident Societies Act (Northern Ireland) 1969.</p> <p>Friendly societies are registered by the Financial Services Authority. You can check the register at http://mutuals.fsa.gov.uk</p>

Electoral Registers

The Great Britain and Northern Ireland electoral registers are not available online, as there are restrictions on their use in order to protect people's personal information. The full Northern Ireland electoral register can be viewed at the Belfast Area office of the Electoral Office for Northern Ireland. All other Area Offices hold the full register for the area covered by that office. In Great Britain electoral registers are available for inspection at the relevant local council. Candidates can get a free copy of the Northern Ireland electoral register from the registration officer, once they have been nominated. Registered political parties are also entitled to free copies. These copies must only be used for electoral purposes or for checking whether or not an individual donor is permissible. It is a criminal offence to use this information for other purposes.

Unincorporated associations

There is no register of unincorporated associations. You should check with the association that it has its main office in the UK and is carrying on business or other activities in the UK. If you are not satisfied that this is in fact the case, please ask us for advice.

What does 'carrying on business' mean?

You should check at Companies House to make sure that a company or limited liability partnership is not in liquidation, or about to be struck off the register for other reasons, and that it is up-to-date with submitting accounts

and returns. This information is available from the Companies House website www.companieshouse.gov.uk.

The business does not have to be intended to make a commercial profit.

If the donor is a newly established organisation, you should consider any evidence that it may have started trading. If you are in any doubt as to whether or not a donor is carrying on business, please ask us for advice.

How to contact us

Head Office

The Electoral Commission
Trevelyan House
Great Peter Street
London SW1P 2HW
Tel: 020 7271 0500
Fax: 020 7271 0505
Textphone: 18001 020 7271 0500
info@electoralcommission.org.uk
www.electoralcommission.org.uk

Devolved offices

The Electoral Commission
Scotland Office
38 Thistle Street
Edinburgh EH2 1EN
Tel: 0131 225 0200
Fax: 0131 225 0205
Textphone: 18001 0131 225 0200
infoscotland@electoralcommission.org.uk

The Electoral Commission
Wales Office
Caradog House
1–6 Saint Andrews Place
Cardiff CF10 3BE
Tel: 029 2034 6800
Fax: 029 2034 6805
Textphone: 18001 029 2034 6800
infowales@electoralcommission.org.uk

The Electoral Commission
Northern Ireland Office
Seatem House
28–32 Alfred Street
Belfast BT2 8EN
Tel: 028 9089 4020
Fax: 028 9089 4026
Textphone: 18001 028 9089 4020
inonthernireland@electoralcommission.org.uk

English offices

The Electoral Commission
Eastern and South East Office
Trevelyan House
Great Peter Street
London SW1P 2HW
Tel: 020 7271 0600
Fax: 020 7271 0505
Textphone: 18001 020 7271 0600
easternandsoutheastoffice
@electoralcommission.org.uk

The Electoral Commission
London Office
Trevelyan House
Great Peter Street
London SW1P 2HW
Tel: 020 7271 0689
Fax: 020 7271 0505
Textphone: 18001 020 7271 0689
london@electoralcommission.org.uk

The Electoral Commission
Midlands Office, No 2 The Oaks
Westwood Way, Westwood Business Park
Coventry CV4 8JB
Tel: 02476 820086
Fax: 02476 820001
Textphone: 18001 02476 820086
midlands@electoralcommission.org.uk

The Electoral Commission
North of England Office
York Science Park
IT Centre
Innovation Way
Heslington
York YO10 5DG
Tel: 01904 567990
Fax: 01904 567719
Textphone: 18001 01904 567990
north@electoralcommission.org.uk

The Electoral Commission
South West Office
Regus, 1 Emperor Way
Exeter Business Park
Exeter EX1 3QS
Tel: 01392 314617
Fax: 01392 314001
Textphone: 18001 01392 314617
southwest@electoralcommission.org.uk

The Electoral Commission
Trevelyan House
Great Peter Street
London SW1P 2HW

Tel 020 7271 0500
Fax 020 7271 0505
info@electoralcommission.org.uk
www.electoralcommission.org.uk

To contact our offices in Scotland, Wales,
Northern Ireland and the English regions,
see inside back cover for details.

We are an independent body set up by
the UK Parliament. Our aim is integrity and
public confidence in the democratic process.
We regulate party and election finance and
set standards for well-run elections.

Democracy matters