

Greater London
Authority elections
May 2016

Candidates and agents

Part 3 of 6 – Spending
and donations

Translations and other formats

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About this guidance

We use 'you' to refer to both the agent and the candidate. For candidates standing on a party list for London-wide seats, 'you' includes all candidates. We make it clear where the legal obligation is solely on the candidate, or on the agent.

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 and someone succeeds in an election petition against your campaign activities or reporting, you could be barred from holding office.

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

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

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

Greater London Authority elections May 2016: Part 3 Of 6
Spending and donations

Spending and donations

This document explains:

The rules on spending and donations for candidates and agents in the run-up to the elections for the Greater London Authority on 5 May 2016.

The document covers:

- types of candidates
- the regulated period
- 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

Expert papers:

- [Splitting spending at GLA elections](#)

Introduction

All candidates and agents at elections to the Greater London Authority (GLA) 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. Most of the rules are the same for all candidates, whether they are standing to be Mayor of London, a constituency member or a London-wide member. Where the rules differ, we make this clear.

Section A sets out the rules on how much 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 spending 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, candidates as well as agents must sign declarations to say that their spending and donation return is complete and correct to the best of their knowledge. This means that candidates also need to be fully aware of the rules, and ensure that their agent is following them.

There are different types of candidates at the Greater London Authority election. The different types of candidates have different spending limits and different reporting obligations. You should read this guidance carefully to ensure that you understand your reporting obligations.

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

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



Important

Section A-

Your spending

This section explains the types of candidates at the Greater London Authority elections, the rules on how much candidates can spend, the activities covered by the rules, and what information needs to be recorded.

An overview of the rules

The rules on spending apply to spending on activities to promote your candidacy or to criticise other candidates during the regulated period.

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

This includes:

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

For candidates standing on a party list, spending includes items or services used to promote the party in general at the GLA elections, as well as those used to promote particular individuals on the list.

There are rules covering:

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

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

There are no separate limits in place for national party spending for elections in England in May 2016.



Important

Types of candidate

There are four types of candidate in the elections to the GLA. The different types of candidate have different spending limits and reporting deadlines, and may have different regulated periods. You should read this guidance carefully to ensure that you understand your reporting obligations.

Mayor of London

- **Candidates for Mayor of London** stand across the whole of London. You may represent a party, or stand as an independent.

London Assembly

- **Constituency candidates** stand in one of the 14 constituency seats in London. You may represent a party, or stand as an independent.
- **Independent candidates for a London-wide seat** stand across the whole of London. There are 11 London-wide seats on the London Assembly.
- **Candidates standing on a party list for a London-wide seat** also stand across the whole of London. A party can name up to 25 candidates on the list.

There is one spending limit for all the candidates standing on the party list, and the party list as a whole has a single election agent.

Spending on promoting any candidate on the list counts towards the spending total for the list as a whole.

Any spending which promotes the party in general in the GLA elections also counts towards the spending total for the party list.

When do the candidate spending and donation rules apply?

The candidate spending and donations rules apply during the regulated period.

The regulated period

The regulated period begins on **the day after** the date you officially become a candidate and ends on polling day, **5 May 2016**.

Candidates standing on a party list for London-wide seats

You officially become a candidate on the date the agent for the party list submits the list to the Greater London Returning Officer. This will be between **Monday 21 March 2016 and Thursday 31 March 2016**.

All other candidates including those for Mayor of London

The earliest date you can officially become a candidate is **Monday 21 March 2016**.

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 residents' meeting.

If your intention to stand has not been announced by Monday 21 March 2016, you will officially become a candidate on the earlier of:

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

For information on becoming a candidate see www.electoralcommission.org.uk/guidance/resources-for-those-we-regulate/candidates-and-agents

How much can I spend?

The spending limit for each type of candidate in the regulated period is set out in the table below.

You must keep within the spending limit. You must keep records of your spending and donations so that you can complete your spending and donations return after the election.

Election	Spending limit
Mayor of London	£420,000
Assembly – constituency member	£35,000
Assembly – London-wide independent candidate	£330,000
Assembly – London-wide party list	£330,000 (This is a single limit for the whole party list. It includes spending promoting any or all of the candidates on the list, and any general spending promoting the party in the GLA elections)

What counts as candidate spending?



Candidate spending includes the costs of:

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

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

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.

Candidates for Mayor of London can choose to have a 'mini-manifesto' in the information booklet produced by [London Elects](#). If you do, you must record the amount you pay as election spending.

What doesn't count as candidate spending:

- payment of your election deposit
- anything (except adverts) appearing in a newspaper or on a licensed broadcast channel
- facilities you use because you are entitled to do so as a candidate, such as a public room for a meeting
- volunteer time including time spent by your staff that you do not pay them for
- use of someone's main residence
- use of someone's personal car or other means of transport
- general computer equipment bought for the candidate's personal use

Public meetings

You do not need to include the costs of:

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

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

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

Volunteer time

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

They will be a volunteer if:

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

If they use specialist equipment or materials, you should consider whether their use is notional spending, using the principles on page 14.

Personal expenses

Personal expenses include the reasonable travel and living expenses (such as hotel costs) of the candidate.

Personal expenses do **not** count towards your spending limit, but you **must** report them on your spending return.

A candidate can only pay up to a certain amount of personal expenses. The agent must pay any sums above this amount.

The amounts are:

- **£5,000** for a candidate to be Mayor of London
- **£600** for a candidate to be a constituency member
- **£900** for candidates to be a London-wide member

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 will count as candidate spending whoever does the printing.

Items received free of charge or at a discount

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

For example:

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

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

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

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

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

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

Valuing notional spending

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

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

Commercial discounts are those available to other similar customers, such as discounts for bulk orders or seasonal reductions.

Non-commercial discounts are special discounts that you are given by suppliers. This includes any special rate which is not available on the open market.

 **Important**

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

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 [email](#) or call us for advice.

Valuing seconded staff

If an employer seconded 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.

Items 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, or between campaigns for different candidates.

For example, between:

- leaflets that promote both your party's Mayoral candidate and a constituency candidate
- items used both before and during the regulated period
- spending on your campaign and spending on other activities such as an office that you share with your local party

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

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

For more information on splitting party campaign spending, see:

[Expert paper: Splitting spending at GLA elections](#)

 Important

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

It is an offence to make a false declaration knowingly.

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

Splitting costs between campaigns for different candidates

If you need to split costs between different types of candidates standing for election in London, you should also read our [Expert paper: Splitting spending at GLA elections](#) which sets out good practice and gives some examples.

Who is responsible for candidate spending?

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

During the regulated period, only the following people are allowed to **incur** election spending:

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

By '**incur**' we mean making a legal commitment to spend the money. The agent rather than the candidate must make **payments** for most candidate spending during the regulated period. There are three exceptions:

- the candidate can pay for items before the agent is appointed
- the candidate can pay for personal expenses for travel and accommodation (see page 12)
- the agent can authorise in writing someone to pay for minor expenses such as stationery or postage. The authorisation must include the amount of the payment.

Mayoral candidates and constituency candidates can act as their own election agents. Party list candidates must have a single agent for the whole party list.

Once appointed, the agent must keep invoices or receipts for any payments made of £20 and above.

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

If you authorise someone to incur candidate spending, you must do so in writing and be clear about how much they can spend and on what.

 Important

The records you must keep

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

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

What you need to record

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

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

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% where the value of the item or service is greater than £50. See page 14 for more information.

 Important

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

After the election

After the election, the agent must meet deadlines for:

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

Both the agent and the candidate must also submit declarations that the return is complete and accurate. You must still submit a return and declarations even if you haven't spent any money. This is called a 'nil return'.

You can find these deadlines, and more information on reporting, in **Section C** of this document.

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 donations of money, items or services worth more than £50 towards their campaign spending from certain mainly UK-based sources, and must report them to the relevant returning officer after the election.

This includes donations from your own political party.

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

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

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.

Part One – About donations

What counts as a donation?

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

- towards your 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
- someone paying an invoice for candidate spending that would otherwise be paid by you
- a loan that is not on commercial terms
- sponsorship of an event or publication
- free or specially discounted use of an office

You must include donations towards candidate spending even if you receive them before you become a candidate. The rules do not cover donations you receive towards things that are not candidate spending.

For more information on sponsorship, see this document:

- [Factsheet: Sponsorship](#)

 Important

Local party fighting funds

Many political parties run local fighting funds for candidates. If the fund is managed and controlled by the party and not the candidate, donations to the fund are usually treated as made to the party rather than to the candidate.

This applies unless it is clear that the donation is personal to the individual candidate and can only be used in their support.

You will need to report donations from the party that are made to your campaign during the regulated period.

Donations to candidates on party lists

Donations to candidates on a party list must be reported on the return for that list.

You should only show the donation as given to a particular candidate if the donor has made it clear that they wish to support that individual rather than the list as a whole.

Crowdfunding

Candidates can raise donations from crowdfunding websites towards their campaign. The candidate must know who the money comes from so that they can carry out the permissibility checks, and ensure that there are measures in place to return donations that are from impermissible sources. For more information please see our factsheet on [crowdfunding](#).

Who can you accept a donation from?

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

- an individual registered on a UK electoral register, including overseas electors
- a Great Britain registered political party
- a UK-registered company which is incorporated within the EU and carries on business in the UK
- 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 wholly or mainly in the UK and has its main office 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.



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

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. There is a guide on the checks you need to make in Part Two of this section.

When you receive a donation, you have 30 days to decide if you can accept it.

You should ask yourself:

- 'am I sure that I know who this donation is from?'
- 'is the donor permissible?'

If

- the donation is not from a permissible donor, or
- for any reason you cannot be sure of the true identity of the source

you must return it within the 30-day period.

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

If you've accepted an impermissible donation, you should tell us as soon as possible.

Donations given on behalf of others

If you are given a donation on behalf of someone else, the person giving you the donation must tell you:

- that the donation is on behalf of someone else
- the actual donor's details

An example of this is where an event organiser is handing over the proceeds from a dinner held specifically to raise funds for your campaign.

If you have reason to believe that someone might have made a donation on behalf of someone else but has not told you, you must find out the facts so that you can make the right checks. **If you are uncertain who the actual donor is you must not accept the donation.**

When do you 'receive' a donation?

You usually 'receive' a donation on the day you take possession of it.

For example:

- if you are given free leaflets, you receive the donation when the leaflets are handed over to you.
- if you are given a cheque, you receive the donation on the date that the cheque clears.
- if a donation is transferred directly into your bank account you receive the donation on the date that you check your account or are notified of its receipt by the bank, whichever is earlier.

How do you return a donation?

If you know who the donor is, you must return it to them within 30 days of receiving the donation.

If the donation is from an unidentified source (for example, an anonymous £100 donation), you must return it within 30 days of receiving the donation to:

- the person who transferred the donation to you; or
- the financial institution used to transfer the donation

If you do not return the donation within the 30 days, you must send the donation to us. We will pay it into the Government's consolidated fund.

How do you value a donation?

You must put a value on any donation that is not money. The value of a donation is the difference between the value of what you receive and the amount (if any) you pay for it.

If you are given property, goods or services free of charge, or at a non-commercial discount of more than 10%, you must value them at the market rate.

For example:

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

Or:

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

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

If you are still not sure how to value a particular donation, please call or email us for advice.

You should keep a record of how you reached your valuation.

Commercial discounts are those available to other similar customers, such as discounts for bulk orders or seasonal reductions.

Non-commercial discounts are special discounts that you are given by suppliers. This includes any special rate which is not available on the open market.

Valuing a donation by sponsorship

If someone sponsors a publication or event on the candidate's behalf, the value of the donation is the full amount that they pay.

You must not make any deduction for any benefit that they receive from the sponsorship.

Valuing other types of donation

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

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

For more information see this document:

- [Factsheet: Sponsorship](#)

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
- the amount (for a monetary donations) or nature and the value of the donation (for a non-monetary donation)
- the date on which the donation was received
- the date on which the donation was accepted

If the donor is an individual, you must record their address as it is shown on the relevant statutory register. If the donor is an overseas elector, you must record their home address. This is because no address will appear on the electoral register.

If the donor is a company, you must record the registered address and company number as it is shown on the Companies House register.

For more information on how to check donations, see Part Two.

If the donor is an unincorporated association, you must record the main office address. This is because there is no register of unincorporated associations to refer to.

Donations you have returned

If you receive a donation from an impermissible source the election agent must return it, or pay it to the Commission (see earlier) and record these details:

- the amount (for a monetary donation) or nature of the donation (for a non-monetary donation) and its value
- the name and address of the donor (unless the donation was given anonymously)
- if the donation was given anonymously, details of how the donation was made
- the date you received the donation
- the date you returned the donation
- the action you took to return the donation (for example, the person or institution you returned it to)

After the election

You will need to report these details in your spending and donations return. You can find more information about the return, and when you need to submit it, in Section C.



Candidates who are party members or holders of elected office

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

Holders of elective office are:

- a member of the UK Parliament
- a member of the European Parliament elected in the UK
- a member of the Scottish Parliament
- a member of the National Assembly for Wales
- a member of the Northern Ireland Assembly
- a member of any local authority in the UK, excluding parish or community councils
- a member of the Greater London Authority
- the Mayor of London or any other elected mayor, or
- a Police and Crime Commissioner

We call these individuals 'regulated donees'. If you are a regulated donee and you receive certain donations or loans of more than £500, you can only accept them from permissible sources. You have 30 days from receipt to decide whether to accept them.



Important

Members of Parliament do not need to report permissible donations and loans directly to us. The Registrar of Members' Financial Interests will pass the relevant information to us so that we can check permissibility and publish details on our registers.

Members still need to report to us directly if they return a donation because the donor is not permissible.

If you accept a donation or loan of more than £1,500 (or donations or loans from one source that in aggregate amount to more than £1,500), you must report it to us within 30 days of accepting it.

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

You can find our guidance on these rules on our [website](#).

Part Two - How to check permissibility

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

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

You have 30 days to do this, and return the donation if you can't accept it. If you keep a donation longer than 30 days, you are deemed to have accepted it.

If you keep an impermissible donation after this time, you may a criminal offence and we may apply to court to have it forfeited to us to pass into the Government's consolidated fund.



Important

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

Donations from individuals

What makes an individual permissible?

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

How do you check permissibility?

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

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

You should also ask them to send you all the updates to the register. This is important because an elector may be removed

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



Important

from the register and so at the time of making the donation not be a permissible donor.

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

What information must you record?

You must record:

- the full name of the donor
- the address as it is shown on the electoral register, or if the person is an overseas elector, their home address.

You may find it helpful to note the donor's electoral number as a record of your check.

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

Prefix letter	Is it permissible?
Non	Yes
NI, SC,	Yes
FC, NF, SF	Yes, if 'country of origin' on the register entry is an EU Member State
OC, S0, NC	Yes, as a limited liability partnership – see separate section below
IP, SP, NP, NO	Maybe – see industrial and provident societies in the 'Other types of donor' section on page 40
RC,SR,NR	Maybe – you should check with Companies House
Any other prefix	No

To check whether a company is incorporated in a Member State of the EU, you should check the European Business Register using the free company search function at www.gbrdirect.eu.

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 after carrying out your checks you are still uncertain that a company is permissible, please [email](#) or call us for advice.

What information must you record?

You must record:

- the name as it is shown on the Companies House register
- the company's registered office address and
- the registered company number

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 OC, S0 or NC are permissible LLPs.

You can find more information in the section 'How do you check if the company is carrying on business in the UK?' on page 35.

What information must you record?

You must record:

- the name as it is shown on the register, and
- the LLP's registered office address

You should also record the LLP's registered number.

Unincorporated associations

An unincorporated association is a permissible donor if:

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

You must check that the unincorporated association is carrying on business or other activities in the UK. 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 pages 35.

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.

If you are not sure you should make further enquiries and not accept the donation unless you are satisfied who the true donor is.

If you would like more guidance on checking the permissibility of unincorporated associations in specific cases, please contact us.

What information must you record?

You must record:

- the name of the unincorporated association
- the unincorporated association's main address

Other types of donor

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

Type of donor	Requirement	Where to check
Political party	Registered on the Great Britain register of political parties	The Electoral Commission search.electoralcommission.org.uk
Trade union	Listed as a trade union by the Certification Officer	The Certification Officer www.certoffice.org The Certification Officer (NI) http://www.nicertoffice.org.uk
Building society	A building society within the meaning of the Building Societies Act 1986	The Financial Conduct 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 or the Industrial and Provident Societies Act (Northern Ireland) 1969	The Financial Conduct Authority http://mutuals.fsa.gov.uk

What information must you record?

You must record:

- the name of the donor
- the address, as shown, in the relevant register.

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** must make sure that:

- all invoices are received no later than 21 days after the election result is declared
- all invoices are paid no later than 28 days after the election result is declared.

The two deadlines above are the same for all candidates.

- details of the candidate's spending and donations are reported to the relevant returning officer, together with a declaration confirming that the return is complete and correct.

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

This deadline depends on which type of candidate you were. The table below sets out the deadlines for each action and type of candidate. For party list candidates, the agent must submit one return covering all spending on their campaign.

All candidates must also send the relevant returning officer a declaration confirming that their return is complete and correct. This must be done within seven working days of the return being submitted.

Each candidate standing on a party list must make a separate declaration.

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

All candidates

Action	Deadlines for 2016
Receive all invoices from suppliers no later than 21 days after the election result is declared	Friday 27 May for results announced on Friday 6 May
	Tuesday 31 May for results announced on Saturday 7 or Sunday 8 May
Pay all invoices no later than 28 days after the election result is declared.	Friday 3 June for results announced on Friday 6 May
	Monday 6 June for results announced on Saturday 7 or Sunday 8 May

Constituency candidates

Action	Deadlines for 2016
Return and agent's declaration received by your constituency returning officer within 35 calendar days of the election result	Friday 10 June for results announced on Friday 6 May
	Monday 13 June for results announced on Saturday 7 or Sunday 8 May
Candidate's declaration received by constituency returning officer	Within 7 working days of the return being received

Candidates for London-wide seats and Mayor

Action	Deadlines for 2016
Return and agent's declaration received by the Greater London Returning Officer within 70 calendar days of the election result	Friday 15 July for results announced on Friday 6 May
	Monday 18 July for results announced on Saturday 7 or Sunday 8 May
Candidate's declaration received by Greater London Returning Officer	Within 7 working days of the return being received

Invoices received or paid outside of the deadlines

We call claims (invoices for your candidate spending) that are received by the election agent later than the deadline of 21 days **unpaid claims**.

Unpaid claims cannot legally be paid unless a court order is gained granting leave to pay the claim.

We call claims (invoices) that were submitted within the deadline but remain unpaid later than the deadline of 28 days, **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 21 day deadline for receipt; or
- 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 Chief Electoral Officer within seven working days of payment and be accompanied by a copy of the court order.

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

Completing your return

The spending and donations report is known as a 'return'. The agent for each candidate or party list must complete the return, which must include the following for each item of spending:

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

The return must also include details of all donations over £50. There is more information on the details that you need to report in Section B on page 21.

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

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

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 number below or email us. We are here to help, so please get in touch.

Call us on 0333 103 1928

Email us at: pef@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