

Situations and procedures

Managing non-party campaign spending

This document is for registered non-party campaigners who want to understand how to manage their spending on regulated campaign activities and reporting after the election

Forms you might need:

TP4(i) / TP4 (ii)

Contents:

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Translations and other formats

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Terms and expressions we use

You will normally be doing enough to comply with the law if you follow this guidance.

We use '**must**' when we refer to a specific requirement. We use '**should**' for items we consider to be minimum good practice, but which are not legal or regulatory requirements.

Our approach to enforcement

The Commission regulates political funding and spending. We are committed to providing those we regulate with a clear understanding of their regulatory obligations through our guidance documents and advice service.

Wherever possible, we use advice and guidance proactively in order to secure compliance. And we regulate in a way that is effective, proportionate and fair.

If you do not comply with legal or regulatory requirements you or your organisation may be subject to civil or criminal sanctions. You can find more information about the Commission's approach to enforcement

at www.electoralcommission.org.uk/party-finance/enforcement

Managing non-party campaign spending

Who this document is for:

Registered non-party campaigners at elections who need to understand how to manage their spending on regulated campaign activities.

This covers:

- What counts as regulated campaign spending
- Splitting spending
- Notional spending
- Working with a party or candidate
- Working with other non-party campaigners
- Attributing spending
- Managing regulated campaign spending
- Recording regulated campaign spending
- Reporting after the election

Related documents:

- [Overview of regulated non-party campaigning](#)
- [Overview of joint campaigning for non-party campaigners](#)
- [UK Parliamentary general election 2015: focused constituency campaigning](#)
- [Overview of donations for non-party campaigners](#)
- [Permissibility for non-party campaigners](#)
- [UK Parliamentary general election 2015: Pre-poll reporting for non-party campaigners](#)
- [UK Parliamentary general election 2015: Overview of accounts for non-party campaigners](#)
- [UK Parliamentary general election 2015: Targeted spending in support of a political party](#)
- [UK Parliamentary General Election 2015: non-party Campaigners](#)

Expert papers:

- [Expert Paper: Splitting campaign spending](#)
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Summary

Under the Political Parties, Elections and Referendums Act 2000 (PPERA) there are rules on how much non-party campaigners can spend on regulated campaign activities in the run-up to elections and reporting of spending after the election.

This guidance explains how to manage your spending on regulated campaign activities and reporting after the election.

Introduction

Under the Political Parties, Elections and Referendums Act 2000 (PPERA), there are limits on how much non-party campaigners can spend on 'regulated campaign activities' in the run-up to an election.

Under PERA, spending on certain activities is regulated if the activity can reasonably be regarded as intended to influence people's voting choice. We call these 'regulated campaign activities'.

If you are registered with us, you will have to report your spending on regulated campaign activities to us after the election if you spend more than £20,000 in England or £10,000 in any of Scotland, Wales or Northern Ireland. This guidance explains how you should manage your spending so that you can properly report your spending after the election.

Registered non-party campaigners must also follow rules on the donations you can accept. You can find more information about this in our [Overview of donations to non-party campaigners](#).

For more information on the types of non-party campaigning, see this document:

- [Overview of non-party campaigns](#)

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What counts as regulated campaign spending?

The non-party campaigning rules apply to spending on what we call 'regulated campaign activity'. The following campaign activities may be regulated:

- the production or publication of election material (such as leaflets, adverts and websites) made available to the public or a section of the public
- canvassing, or market research seeking views or information from, members of the public (such as phone banks)
- press conferences and media events organised by your organisation or on your behalf
- transport of persons to any place or places with a view to publicising your campaign
- public rallies or other public events (other than your annual conference and certain public processions in Northern Ireland)

Spending on any of these activities will be regulated if the activity can reasonably be regarded as intended to influence voters to vote for or against a political party, or categories of candidates, including campaigns on policies or issues closely associated with a particular party or category of candidates.

We call this 'regulated campaign spending'. You should note that it includes:

Items bought before the regulated period

Sometimes you may buy and pay for items or services, that will be used as part of your regulated campaign activity, before a regulated period starts.

Spending incurred before the start of the regulated period will count towards your spending limit if you use the item or service during the regulated period.

Items given free of charge or at a discount

The full value of items or services given to you free of charge or at a non-commercial discount may also count

For more information on regulated campaign activity, see this document:

- [Overview of regulated non-party campaigning](#)

Important

Regulated campaign activity does not include:

- annual conferences
- public processions or protest meetings in Northern Ireland, where notice has been given under the Public Processions (Northern Ireland) Act 1998
- anything (except adverts) appearing in a newspaper or on a licensed broadcast channel

towards your spending limit. For more information see 'Notional spending' on page 12.

Which costs are covered in relation to regulated campaign activities?

All costs (including staff costs) that relate to regulated campaign activity will count towards your spending limit (unless costs are explicitly excluded - see the next section on page 6). For example, if you are producing leaflets or advertising, you must include the design and distribution costs.

You must also include overheads or administrative costs which are associated with each activity. For example, this could include increased telephone bills for your office if you carry out canvassing as part of your campaign. You should make an honest and reasonable assessment of the amount you have spent, based on the facts.

Not all overhead or administrative costs count as regulated campaign spending - only those associated with activities that fall within the meaning of regulated campaign activities. So overhead or administrative costs associated with your organisation's general, non-campaign related activities do not count as regulated campaign spending and do not have to be reported.

Staff costs

Staff costs for all regulated campaign activity will count towards the spending limit. If you have a member of staff working on regulated campaign activity as well as your usual organisation's work you will need to count a proportion of the staff salary which reflects the time spent working on regulated campaign activities.

If your organisation already has an established way of apportioning these costs for other work, you may decide to calculate staff costs incurred in relation to regulated campaign activities in the same way.

In all cases, you should make an honest and reasonable assessment of the proportion of staff costs that can be fairly attributed to your regulated campaign spending.

Important

All costs should be inclusive of VAT, even if you can recover VAT payments.

When you fill in the spending return, you must include how much you spent on each category of regulated campaign activity. If an item of spending appears to fit into more than one category, you should put it into the category which seems to fit best.

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To help you plan your spending, you and the staff member should agree a reasonable estimate of the time they are likely to spend on regulated campaign activities. You should ask the staff member to keep track of the time actually spent on regulated campaign activity and update you if they spend a significantly longer time than originally agreed. This should help you ensure that you do not breach the spending limit.

If any of your staff are involved in more than one regulated campaign activity, you should make an honest and reasonable assessment of the total amount of time they spend on all regulated activities taken together. For example, if a staff member is responsible for both organising a press conference and the production of leaflets, you do not need to break down the time spent on each activity.

On your spending return after the election, you must declare your organisation's total staff costs incurred in relation to all regulated activities.

What spending does not count towards your spending limit?

Only spending on regulated campaign activity counts towards your spending limit and only such spending has to be reported after the election.

Certain costs associated with regulated campaign activity do not count towards your spending limit. These include:

- costs incurred in providing security at a public rally or public event
- expenses incurred in translating material into or from Welsh into or from English
- reasonable expenses incurred that are reasonably attributable to an individual's disability
- volunteer time, including time spent by your staff that you do not pay them for
- activities aimed at your members or committed supporters
- people's travel or accommodation costs linked to the regulated activity if you do not reimburse them
- anything that counts as campaign spending by a registered political party or a candidate's election expenses

Volunteer time

You do not need to include the time volunteers spend on regulated campaign activity. However, spending money on any resources that you provide for your volunteers to carry out regulated campaign activities will be covered. For example, if a mini bus is hired to transport volunteers to carry out canvassing, the cost of the hire will count towards the spending limit.

Sometimes you may not be sure if someone is a volunteer or if their time should be treated as notional spending. For example, they may offer similar services professionally to the ones they are performing for you.

They are likely to be a volunteer if, for example, the time they spend on your campaign is not paid for by their employer (unless it is their usual annual leave).

If they use specialist equipment or materials, you should consider whether their use is notional spending, using the principles in the section on page 12.

Activities aimed exclusively at members and committed supporters

Generally, activities aimed exclusively at your members or committed supporters will not be considered regulated campaign activity and you do not have to account for any spending on this. This applies to:

- material you send exclusively to your members or committed supporters does not count as election material, as long as it deals with issues that fall within your organisation's aims and objectives
- canvassing or market research you conduct only on your members or committed supporters

Your organisation may hold an event strictly restricted to your members or committed supporters. For example, an indoor event for your members to help shape your campaign that you do not otherwise advertise or promote. The activity would not be regulated and you do not need to account for the costs.

In certain circumstances, you may still have to account for all costs incurred in relation to an event held just for your members

For more information about what we mean by members and committed supporters, see

- [Overview of regulated non-party campaigning](#)

or committed supporters. For example, if your organisation holds a members-only rally in a public area that can reasonably be regarded as influencing voters, all costs must be attributed towards your regulated campaign spending because this will be regulated campaign activity (even if only members of your organisation are taking part in the rally).

For further information on if you communicate with both your committed supporters and members of the public, see splitting costs on page 9.

Expenses incurred in translating material into or from Welsh

Any additional costs incurred if material you are publishing is translated from Welsh to English and vice versa do not count towards your spending limit. You must make an honest assessment of the basic costs if only one language was being used and should use this to determine the additional costs.

For example, you produce a bilingual leaflet which contains Welsh and English versions of the same text and is therefore a few pages longer than if the leaflet was only produced in one language. The translator's fee and the cost of designing, printing and posting the additional pages do not count towards your spending limit. Any other language translation costs will count towards your spending limits.

Expenses incurred due to an individual's disability

Any additional support costs for disabled people who are working on any regulated activities, or for disabled people to access or take part in any regulated activities that you are organising, also do not count towards your spending limit.

For example, producing a supply of Braille campaign leaflets to distribute to blind members of the public, or hiring adapted equipment so that disabled members of the public could take part in a public event.

Splitting spending

Only spending on regulated campaign activity will count towards your spending limit.

You may incur spending on both regulated campaign activities and other activities that are not regulated. In these circumstances, you will need to split your spending to ensure that the correct costs are counted towards your spending limit.

The honest assessment principle

In all cases, you should make an honest and reasonable assessment, based on the facts, of the proportion of spending that can be fairly attributed to your regulated campaign activities.

Below are some common examples of where this may apply:

Spending on regulated and other activities

You may need to split your costs between those activities that count as regulated campaign activities and those that don't.

For example:

If you produce a printed publication that has general information about your organisation as well as election material:

You need to first work out the proportion of the publication which covers election material. You should then apply that proportion to all related costs, such as design, printing and distribution.

You spend £6,000 on producing and printing a leaflet. You work out that a quarter counts as election material. So you should count a quarter of all costs towards your regulated campaign spending. This will be £1,500.

If you organise a public event where spending on only part of the content would be regulated:

You are holding a day event where only half the day would cover regulated activity. You spend £10,000 on the hire of premises and other costs. Half of this sum will count towards your regulated campaign spending.

For more information about splitting spending, see this document:

- [Expert Paper: Splitting campaign spending](#)

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Spending on activities before and during the regulated period

You may also need to split your costs between regulated campaign activities undertaken before the regulated period began, and those carried out during it.

For example:

If you carry out canvassing both before and during the regulated period:

You carry out canvassing two months before the regulated period and two months after the regulated period.

Only the costs associated with the canvassing you undertake during the regulated period will count as regulated campaign spending. So, to find out the cost you need to report, you should split the total cost in half.

If you add an area in connection with your campaign on your website before the regulated period begins and continue to use it after it has begun:

Assuming the area on your website is regulated as election material, you will need to split the costs of the design, web hosting and other relevant costs between the two periods.

If the design and other costs amount to £9,000, and you use it over a 6 month period, the cost per month is $£9,000 \div 6 = £1,500$ a month.

If the regulated period covers the final 4 months, then:

Regulated period (months) x cost/month = cost for regulated period: $4 \times £1,500 = £6,000$ to record as regulated campaign spending

Spending on activities aimed at members or committed supporters

You may need to split your costs for those activities that involve both members of the public and your members or committed supporters. You must account for the proportion of

costs that is spent on the public and report that as regulated campaign spending.

For example:

If you send election material to your members or committed supporters as well as members of the public:

You should split the cost of the material's design, print and distribution based on the proportion that is sent to members of the public.

You spend £12,000 on producing and printing an election manifesto which would be regulated. You work out that you have sent a third to your members and the rest to members of the public. Two thirds of the total costs (£8,000) will count towards your spending limit.

If you carry out canvassing on both your members or committed supporters as well as members of the public:

You should split the costs involved based on the proportion that is carried out on members of the public.

You spend £14,000 employing research consultants and a further £6,000 on the costs of calls. You choose a fifth of those you will canvass from a list of your members, while the remainder are members of the public who live in particular areas. Four-fifths of all costs (£16,000) must then be counted towards your regulated campaign spending.

If your public event or rally involves both your members or committed supporters and members of the public:

Our view is that where a public event or rally can be seen or heard by, or otherwise draws the attention of, members of the public, you cannot split the costs even if both your members and members of the public attend.

You spend £7,500 on a public event in a town square which is attended by both your organisation's members and members of the public. In this case, the full costs would count towards your regulated campaign spending.

Notional spending

Sometimes you may receive items or services free or at a non-commercial discount. This may occur if another person or organisation supports your campaign.

Notional spending is the difference in value between the commercial rate for an item or service and the price you pay.

If you use any items or services that are given to you free, or at a non-commercial discount of more than 10%, in undertaking your regulated campaign activities, the value of the notional spending may count towards your spending limit and be reportable in your spending return.

You must record the full commercial value of these items or activities 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 £200

If you receive a discount of 10% or less, or the difference in value is £200 or less, you only need to record the amount you paid.

Valuing notional spending

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

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

The value you declare in your spending return must be a honest and reasonable assessment of the commercial value.

For example:

You are provided office accommodation from which to run your campaign free of charge, which you use for three out of four months of the regulated period.

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

Non-commercial discounts are special discounts that you, specifically, are given by suppliers.

You would report an appropriate proportion of notional expenditure based on the use made of the office:

Normal cost of monthly rent: £1,200

Cost you were charged: £0

Notional expenditure to be reported: £3,600

Seconded staff

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

You do not need to include the employer's national insurance or pension contributions.

Working with a party or candidate

Targeted spending and notional spending by or on behalf of a political party

If you decide to work with a party or candidate, this can be done in a number of ways. In particular, you:

- may decide to provide goods or services to be used by the party or candidate free of charge or at discount (known as ‘notional spending’)
- can undertake regulated campaign activity with the intention of benefiting only one party or any of its candidates (known as ‘targeted spending’)

This may affect whether you or the party or candidate must account for the campaign spending.

Notional spending

If you provide goods, services or facilities free of charge, or at a non-commercial discount, to a party that are then used by the party in their campaign, we consider this to be ‘notional spending’ on behalf of the political party. You do not have to account for this spending. But it will count towards the party’s spending and must be reported by them.

Targeted spending

The rules on targeted spending only apply:

- to registered non-party campaigners, and
- during regulated periods that involve UK Parliamentary general elections

Targeted spending is not notional spending and occurs when you target your regulated campaign activity to benefit or promote only one political party or its candidates. For the rules on targeted spending to apply, you will need to make use of the goods, services or facilities as part of your campaign.

There are limits on how much you can spend on targeted spending and this spending will count towards your spending limit.

The specific rules that apply if you are undertaking targeted spending are explained in [UK Parliamentary general election: Targeted spending in support of a political party.](#)

Working with other non-party campaigners

If you and other non-party campaigners are spending money on regulated campaign activities as part of a joint campaign, different rules for spending and reporting will apply depending on how you structure your joint campaign.

Working together with other non-party campaigners where there is no lead campaigner

If you work with other non-party campaigners as part of a joint campaign without a lead campaigner, the combined regulated campaign spending will count towards the spending limits for **each** non-party campaigner involved.

The responsible person of each campaigner participating in the joint campaign should make sure that there is adequate control over the combined spending so as not to exceed the overall spending limit.

You should also ensure a system is in place for sharing with other campaigners the amount you intend to spend in each part of the UK or in particular constituencies to make sure you do not breach the relevant spending limits as a result of the spending of others.

After the election, as part of your spending return, you must report your spending and you should report the total amount that was spent on the joint campaign.

Lead campaigner working with minor campaigners

As a lead campaigner, you will be responsible for reporting the spending on the joint campaign by minor campaigners as well as your own spending. You should ensure that your minor campaigners keep you regularly informed of their spending to ensure that the total spending as part of the joint campaign does not exceed the overall spending limit.

You should also ensure that a system is in place that will enable you to ensure that the amount that you or any of the minor campaigners intend to spend in each part of the UK or in

For more information on joint campaigning, see this document:

- [Overview of joint campaigning for non-party campaigners](#)

particular constituencies does not breach the relevant spending limits.

After the election, as part of the spending return, you will have to provide receipts and invoices for all payments over £200 for all the spending incurred as part of the joint campaign. You should make sure that you have an arrangement in place with each minor campaigner to obtain all receipts and invoices for spending incurred by the minor campaigners so that you can fulfil your legal obligation to provide these to us after the election.

Donating to another non-party campaigner

Donating to another campaigner is not covered by the joint campaigning rules.

Attributing spending

Spending limits

During the regulated period for a UK Parliamentary general election, there are spending limits for the different **parts of the UK** (England, Scotland, Wales and Northern Ireland).

The map below sets out the limit for each part:



For more information on the rules for the UK Parliamentary General Election in 2015, see this document:

- [UK Parliamentary general election 2015: non-party campaigners](#)

During the regulated period, the maximum amount a registered non-party campaigner can spend on regulated campaign activity in a particular parliamentary constituency is £9,750.

There are rules on how your spending must be attributed across the different parts and to parliamentary constituencies. We refer to these as 'the attribution rules'.

You must ensure that you stay within all the spending limits which apply: the overall UK-wide limit, the limit for each part of the UK and the limit for a particular constituency.

Due to the way attribution rules apply, the overall UK-wide limit is £390,000 and not £450,000 which is the total sum of the spending limits in the four parts of the UK. This means that if you run a campaign across the whole of the UK, your overall spending limit will be capped at £390,000.

You can only spend up to £450,000 if you have separate campaigns in each of the four parts of the UK.

Attributing spending

When planning your campaign, you should be aware of all the spending limits that apply and the requirement to attribute spending across England, Scotland, Wales and Northern Ireland and to parliamentary constituencies.

If you do not follow the attribution rules carefully, you may breach the spending limits.



Important

You should plan your spending in advance and calculate the proportion of spending that will need to be attributed to different parts of the UK or a particular constituency **before** spending is incurred.

To attribute your spending, you will need to know the total number of UK Parliamentary seats and how these are distributed between the parts of the UK:

Part of the UK	UK Parliamentary seats
England	533
Scotland	59
Wales	40
Northern Ireland	18
Total	650

Attributing focused constituency campaign spending

We call regulated campaign activity whose effects are wholly or substantially confined to a **particular** constituency or constituencies 'focused constituency campaigning'.

You should consider whether you are undertaking focused constituency campaigning, using the guiding principle in our guidance: [UK Parliamentary general election 2015: Focused constituency campaigning](#).

Spending on focused campaign spending must be attributed to the constituency or constituencies affected.

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If you undertake focused constituency campaigning in more than one constituency, you will need to apportion the spending equally to the number of constituencies where the campaigning is taking place.

You must make sure that you do not spend more than the maximum limit of £9,750 in any one constituency.



Focused constituency spending also counts against the spending limit for the part or parts of the UK in which the particular constituency or constituencies are located. So if you undertake focused constituency campaigning in a number of constituencies in any one part of the UK, you must make sure that you stay within the spending limit for that part.

For example:

You spend £15,000 placing advertisements in a local newspaper. The advertisements are about local issues that are relevant only to three parliamentary constituencies in Wales. The newspaper is distributed only in those three parliamentary constituencies.

You can undertake focused constituency campaigning in more than one constituency but it does not include a national campaign across the whole of a part of the UK (England, Scotland, Wales or Northern Ireland).

This is focused constituency campaigning so the spending must be attributed equally to each constituency affected:

Share of spending to be attributed to each of three Welsh constituencies:

$$£15,000 \div 3 = £5,000$$

You have spent £5,000 so you are within the £9,750 limit for each constituency. You have spent £15,000 towards the Welsh spending limit of £44,000.

Attributing spending in one or more parts of the UK

Spending in one part

If you are campaigning in only one part of the UK, you must attribute spending equally to each constituency in that part. The spending attributed to each constituency counts against the £9,750 limit in each constituency and towards the spending limit for that part.

For example:

You spend £35,000 on producing election material focusing specifically on a policy issue relevant to England and distribute

it throughout the whole of England. You must attribute the spending equally to each of the 533 constituencies in England:

$$£35,000 \quad \div \quad 533 \quad = \quad £65.67$$

You have spent £35,000 towards the English spending limit of £319,800 and £65.67 towards the constituency limit of £9,750 in each constituency.

Spending in more than one part of the UK

If you campaign in **more than one part of the UK** and carry out separate campaigns in each part, you must attribute the spending incurred in relation to each of the parts involved in proportion to the number of constituencies in that part.

You must make sure that you do not spend more than the maximum limit of £9,750 in any one constituency.

You can only spend up to £450,000 if you have separate campaigns in each of the four parts of the UK.

For example:

You hold a rally in London and another rally in Edinburgh, and spend £30,000 on each rally. Each rally focuses on an issue relevant to the English and Scottish context respectively and has been widely advertised all over that specific part.

In each case, the rallies are not likely to affect voters in a particular constituency or particular constituencies within England or Scotland and would not be considered focused constituency campaigning.

The rallies would affect England and Scotland respectively:

- spending on the rally in London must be attributed equally across all of the 533 constituencies in England and
- spending on the rally in Edinburgh must be attributed equally across all of the 59 constituencies across Scotland

You must make the following calculations:

Share of spending attributed to each of 533 constituencies in England:

$$£30,000 \quad \div \quad 533 \quad = \quad £56.29$$

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Share of spending attributed to each of 59 constituencies in Scotland:

$$£30,000 \div 59 = £508.47$$

In England, you have spent £30,000 towards the national limit of £319,800, of which £56.29 counts towards the constituency limit of £9,750 for each constituency.

In Scotland, you have spent £30,000 towards the national limit of £55,400, of which £508.47 counts towards the constituency limit of £9,750 for each constituency.

Attributing UK-wide regulated spending

If your spending is incurred in respect of the UK as a whole, you must attribute the spending equally to each of the UK's 650 constituencies. The spending attributed to each constituency counts towards the £9,750 limit for each constituency.

You must also attribute the spending between each of England, Scotland, Wales and Northern Ireland to make sure that you stay within the limit for each part.

The proportion of the spending on the UK-wide that must be attributed to each part is determined by using the ratio of the number of UK parliamentary seats in each part relative to the total number of seats in the UK Parliament.

Due to the way attribution rules apply, your overall spending limit on UK-wide campaigning will be capped at £390,000. This is the maximum amount that can be spent on this type of campaigning before breaching the spending limit for England.



For example:

As part of a UK-wide campaign, you spend £75,000 on producing and distributing election material on social media. You must attribute an equal proportion to each of the UK's 650 constituencies:

$$£75,000 \div 650 = £115.38$$

You must count the £115.38 towards the £9,750 limit in each constituency.

Next, you need to make the following calculations to work out the share of spending to count against the limit for each part:

England share of the UK-wide campaign:
 $(533 \div 650) \times \text{£}75,000 = \text{£}61,500.00$

Scotland share of the UK-wide campaign:
 $(59 \div 650) \times \text{£}75,000 = \text{£}6,807.69$

Wales share of the UK-wide campaign:
 $(40 \div 650) \times \text{£}75,000 = \text{£}4,615.38$

Northern Ireland share of the UK-wide campaign:
 $(18 \div 650) \times \text{£}75,000 = \text{£}2,076.92$

The proportion of UK-wide campaigning attributed to each part will count against the spending limit for that part.

Attributing a combination of focused constituency spending and other regulated spending

You must make sure that you do not spend more than £9,750 in any particular parliamentary constituency as either, or a combination of:

- focused constituency spending in that particular constituency
- a proportion of any other regulated campaign spending that is attributed to that constituency

To make sure that you stay within the constituency spending limit, you should keep a running total of how much regulated campaign spending must be attributed to each one.

If you think you may carry out a combination of focused constituency campaigning and any other regulated campaigning, you must ensure that you do not spend the entire £9,750, in an individual constituency, on focused constituency campaigning.

This is because if you were then to spend anything on UK-wide campaigning or campaigning in England, Scotland, Wales or Northern Ireland, you will exceed the £9,750 limit as a result of your other regulated campaign spending when attributed to that constituency.

If you are not sure about your plans for any further campaigning, when planning your focused constituency campaign you should hold back a 'reserve' amount from the £9,750 limit that is equal to the value of:

- the proportion that is attributed to a single constituency if you were to spend the maximum limit available for a UK-wide campaign, or
- the proportion that is attributed to a single constituency if you were to spend the maximum limit available for a campaign in a part of the UK

You should spend no more than the total limit of £9,750 minus this 'reserve' on focused constituency campaigning.

For example:

If you plan to carry out a UK-wide campaign following your focused constituency campaign in any particular constituency, you must make this calculation:

$$\begin{array}{rclcl} \text{£390,000} & \div & 650 & = & \text{£600} \\ \text{(maximum UK-wide} & & \text{(total number of} & & \text{'reserve'} \\ \text{limit)} & & \text{UK constituencies)} & & \text{amount)} \end{array}$$

This means you should hold back £600 as a reserve amount from the £9,750 limit in each constituency where you undertake focused constituency campaigning to account for the attribution of any subsequent UK-wide campaigning.

The example below sets out how attribution works in when carrying out a combination of focused constituency campaigning and other regulated campaigning. This is intended to help you understand how to apply the attribution rules to your spending.

We have also developed a spending calculator to help you attribute your spending, which you can download [here](#).

Combination of national and focused constituency campaigning

During the regulated period for a UK Parliamentary general election, you spend £10,000 on a campaign across the whole

of Northern Ireland. You also plan to undertake some focused constituency campaigning in Belfast.

To work out the amount that you have left to spend across Northern Ireland, you would:

- subtract the national campaign spending from the spending limit for Northern Ireland

This is calculated as follows:

Total remaining spending across Northern Ireland

$$£30,800 \quad - \quad £10,000 \quad = \quad £20,800$$

You must then attribute this spending equally between all 18 constituencies in Northern Ireland, and deduct the proportion for each constituency from the constituency spending limit:

Proportion of Northern Ireland-wide spending attributed per constituency:

$$£10,000 \quad \div \quad 18 \quad = \quad £555.56$$

Total remaining amount to spend in any constituency in Northern Ireland:

$$£9,750 \quad - \quad £555.56 \quad = \quad £9,194.44$$

This is the maximum amount of future spending you can incur in any of the 18 constituencies, whether as a result of focused constituency spending or as a result of other regulated campaign spending that is apportioned to a particular constituency.

You then plan to spend £5,000 on a focused campaign affecting four constituencies in Belfast. You must make sure that you would stay within the constituency spending limit for each of the four constituencies:

- attribute the costs of your focused constituency campaign to each constituency in equal proportions

Proportion of focused campaign spending attributed per constituency:

$$£5,000 \quad \div \quad 4 \quad = \quad £1,250$$

Running total of constituency spending in each of the four Belfast constituency

26

$$£555.56 + £1,250 = £1,805.56$$

This gives an aggregate spending of £1,805.56 in each, which means you would not exceed the £9,750 spending limit in any of the four constituencies.

Taking Belfast North as an example, you would have £7,944.44 left to spend on further campaigning in that constituency.

The £5,000 spending on the focused constituency campaign will also affect what you can spend on further campaigning across Northern Ireland.

This must be subtracted from the £28,000 left after the spending across Northern Ireland, leaving a total remaining amount of £15,800.

Managing regulated campaign spending

Authorising and paying campaign spending

Only the 'responsible person' registered with us and people authorised in writing by the responsible person can incur costs related to regulated campaign activities and make payments in respect of them.

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

All payments over £200 must be supported by an invoice or receipt.

Where an authorised person makes a payment of over £200, they must deliver –

- the supporting invoice or receipt, and
- notification that they have made the payment

to the responsible person as soon as possible after making the payment.

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

You should make sure that your staff, volunteers and campaigners know who can and cannot incur costs.

Time limits for receiving and paying invoices

Receiving invoices from suppliers

You must obtain all your invoices from suppliers within 30 days of the end of the election.

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

If you do not get an invoice within 30 days, you must not pay it after that time without getting a court order to do so. You should make your suppliers aware of this.

Paying invoices from suppliers

You must pay all your invoices from suppliers within 60 days of the end of the election.

If you do not pay an invoice within 60 days, you must then get a court order to be able to do so.



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

Recording regulated campaign spending

If you spend or plan to spend more than £20,000 in England or £10,000 in any of Scotland, Wales or Northern Ireland, you must register with us as a non-party campaigner and report all your regulated campaign spending to us.

In your records, you should include which category of spending each item falls into. You must send us this information in your spending return after the election. You must also keep invoices or receipts for any payments over £200.

Important

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

What you need to report

For each item of spending, you must report the following information in 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

Items given free of charge

If you receive items free of charge you must report the full market value of the item (the notional spending). You can find out how to do this on page 11.

Items given at a non-commercial discount

Similarly if you receive items at a non-commercial discount of more than 10% and it is valued at more than £200, you must report the full market value of the item (the notional spending).

If an item has a value of more than £500, and it is given free of charge or at a non-commercial discount, it may also be a donation.

For more information see this document:

- [Overview of donations for non-party campaigners](#)

Reporting after the election

You must report your campaign spending and donations to us after the election.

Your spending return must include the following:

- the election or elections that the return relates to
- records of your spending and donations
- invoices and receipts for any payment over £200
- details of any unpaid or disputed claims
- details of any notional spending
- the declaration from the 'responsible person' to say that the return is complete and correct

For each item of spending you must include:

- the name and address of the supplier
- the amount of spending incurred
- the date the spending occurred
- the date the claim for payment was made
- the date the payment was made

You can find forms for your spending and donations at [Non-party campaigners – Electoral Commission](#).

If you have spent over £250,000 on your campaign, you will also need to include a qualified auditor's report.

Additional reporting requirements at a UK Parliamentary general election

At these elections, there are additional reporting requirements:

- you must report a list of all constituencies where you spent more than £7,800
- you must report an itemised list of expenses that have been incurred in those constituencies
- you must report all donations which exceed £7,500 (either as a single donation or aggregated from a single source) before, as well as after, the election
- you must also include a total of all other donations that are worth more than £500 and less than £7,500. You do not

Important

At some elections, you must report certain donations to us before an election. This is called pre-poll reporting and you can find more information on the rules [here](#).

Important

It is a criminal offence to make a false declaration.

For more information see:

- [Auditor's report template](#)

need to provide any other information about these donations

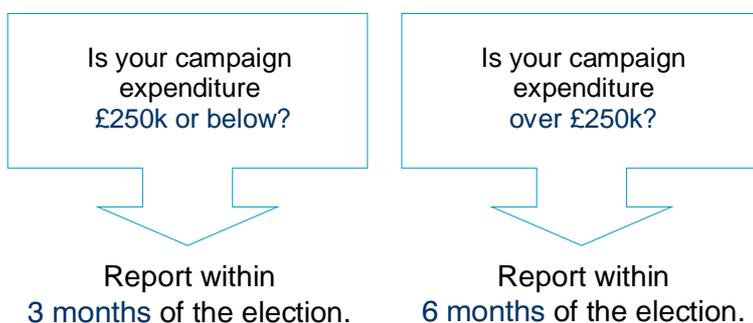
- you must declare all donations you have been reported in pre-poll donation reports, plus any donations you received before the start of the regulated period
- you may have to submit a statement of accounts if you do not currently have to produce them under another law

Campaign reporting deadlines

The date you must report to us by will depend on how much you spend on your campaign.

We publish these deadlines in our separate, year-specific guidance, that can be found on our website. You should check this guidance to make sure you know when the deadline is.

However, as a guide, the general deadlines are shown below.



If your spending is over £250,000, you will also need to provide an auditor's report.

You may be liable for a penalty if you don't submit your return on time.

For more information on specific reporting deadlines at the UK Parliamentary General Election in 2015, see this document:

- [UK Parliamentary General Election 2015: non-party campaigners](#)

For more information see:

- [Auditor's report template](#)

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. You can also contact us on one of the phone numbers or email addresses below. We are here to help, so please get in touch.

Call us on:

- England: 020 7271 0616 pef@electoralcommission.org.uk
- Scotland: 0131 225 0200 infoscotland@electoralcommission.org.uk
- Wales: 029 2034 6800 infowales@electoralcommission.org.uk
- Northern Ireland: 028 9089 4020 infonorthernireland@electoralcommission.org.uk

Visit us at www.electoralcommission.org.uk

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