

Campaign spending return – Referendum on the United Kingdom’s membership of the European Union 2016

Updated 27 September 2016

You should read the [related guidance](#) before completing this [form](#). You can also report your campaign spending [online](#).

If you spend **more than £10,000** campaigning during the referendum period, you must report your campaign spending to us in your campaign [spending return](#).

If you have registered as a referendum campaigner and you spend **£10,000 or less** during the referendum period, you do not complete a referendum campaign spending return. Instead, you must complete a [declaration](#) confirming you have spent £10,000 or less.

Your total referendum spending will calculate automatically from the information you enter in the 'Payments made' worksheet. Please use the calculations as a guide to your spending totals. It is your responsibility to ensure the figures are correct. If you amend the form or worksheets, it may disrupt the formulas.

Who this form is for:

The responsible person for a registered campaigner in the EU Referendum.

We use the word “must” in this guidance to clarify where there is a legal requirement to provide information.

Important

The Excel version of the form is available [here](#).

This return is due by:

- Spending £250,000 or less – **23 September 2016**
- Spending over £250,000 – **23 December 2016**

We will publish details of the campaign spending returns after the date of the poll.

Explanatory notes

Section 1 – Details of registered campaigner

Please provide your contact details and your PEF online registration number. This begins with the pre-fix 'PerPar' and is provided to you on registration or alternatively available from the register of campaigners [here](#).

Referendum Spending

Please tell us your spending limit. Your total referendum spending will calculate automatically from the details you input into the 'Payments made' worksheet, section 4 and your joint campaign spending.

If you are not a designated lead campaigner, your total spending in a joint campaign with a designated lead campaigner will also calculate automatically.

Related guidance:

- [Spending for EU referendum campaigners](#)
- [Donations for EU referendum campaigners](#)
- [Loans for EU referendum campaigners](#)
- [Permissibility for EU referendum campaigners](#)

Section 2 – Declarations

Political parties

If your organisation is a registered political party (other than a minor party) you should complete the declaration in section 2a **only**. You do not need to complete sections 8 or 9, because you must report any donations or loans made to your campaign in your usual quarterly reports.

Political parties must use the quarterly reporting process to report any donations or loans made to this campaign. See:

- [Managing donations to political parties](#)
- [Overview of loans to political parties](#)

Other organisations and individuals

If you are not a political party or are a minor political party or an individual, you must complete the declarations in section 2a. If you have received any donations over £500, you must also sign **one** of the declarations in section 2b:

- Complete the first declaration if all of your donations were from permissible donors
- Complete the second declaration if you received one or more impermissible or unidentifiable donations and specify whether you returned or forwarded the donation to the Electoral Commission in accordance with section 56(2) of Political Parties, Elections and Referendums Act 2000 (PPERA). Please use the reference numbers you use on the blue impermissible donations worksheet

If you have signed the donations declaration, you must also complete section 7 on donations you have received.

If you have entered into any loans over £500, you must also complete **one** of the declarations in section 2c:

- Complete the first declaration if none of your transactions were made void
- Complete the second declaration if one or more of your transactions were made void and specify whether you treated them in accordance with 5(2), 5(6) or 6(3) of Schedule 15A of PPERA. Please use the reference numbers you gave on the green void transactions worksheet

If you have signed a transactions declaration, you must also complete section 8 on loans you have entered into.

The Excel version of the form is available [here](#).

Section 3 – Audited return

Please tell us if your return has been audited.

You must have your return audited if you have spent more than £250,000 on your campaign. You also need to send a completed [auditor's report](#) with the audited return.

Sections 4 – Summary of your spending

You must include details of all your spending, whether incurred on your own campaign or on a joint campaign under the “working together” rules.

For all spending incurred **from and including** the day you registered as a referendum campaigner, you must provide the following details:

- all the payments that have been made in respect of referendum spending incurred by or on behalf of the campaigner during the referendum period
- all notional spending incurred
- all unpaid claims, regarding which an application has been made, or is about to be made, to a court under section 115 of PPERA
- all disputed claims

In addition, the return must be accompanied by all invoices or receipts relating to all these payments.

The ‘Payments made’ and ‘Notional expenditure incurred’ figures in the summary table will populate automatically from the ‘payments made’ worksheet. You must manually enter a total figure for ‘Unpaid claims’ and ‘Disputed claims’.

Spending incurred before you registered

You must provide a total figure of all spending incurred for spending you incurred **before** you registered but used **during** the referendum period. You do not need to provide any further details of spending incurred before you registered.



Important

Spending incurred from and including the day you registered

Use the spending worksheets (coloured red) to provide us with the details of the payments you have made, including notional spending.

There are separate worksheets for the additional information needed for unpaid and disputed claims. You must submit the worksheets with your return if you have anything to report in them. If you do not have anything to report in a worksheet, you do not need to submit it however you must put zero in the summary box on the main form.

Please check the information you are providing and your calculations carefully.

Payments made worksheet

For every item of spending, we recommend you give the following details:

- the **item number**. The first payment reported should be '1' and then items should be numbered consecutively. Item numbers need to be unique because they are used to cross-reference with other sections of the form and the supporting invoices/receipts
- indicate if an **invoice** or **receipt** has been submitted. Invoices or receipts are required for all items over £200 except notional spending
- the category of spending, such as unsolicited material to electors or campaign broadcasts
- the **item** or **service** used
- the **name and address of the supplier** where this is not on an invoice or receipt submitted with the return
- the **date** the spending was incurred
- the **date** the invoice was paid
- the **value** of the item
- the **amount paid**, if this is different from the value of the item
- the **notional value** (if any)
- indicate whether the item is either a **disputed claim** or an **unpaid claim**. Please provide the additional information

For more information on reporting spending see:

- [Spending for EU referendum campaigners](#)

 Important

requested on items that are disputed or unpaid using the worksheets provided

- indicate whether the spending was incurred as part of a joint campaign **without** a designated lead campaigner; a joint campaign **with** a designated lead campaigner or **neither**. Use the drop menu provided.

Please remember to indicate when you are entering a nil payment.



Unpaid claims

You must obtain all your invoices from suppliers on or before **25 July 2016**. If you do not receive an invoice within the 30 days, you or the supplier must get a court order to be able to pay it. It is an offence to pay an invoice after that time without a court order. You must report these as 'unpaid claims' on the spending return.

Use the unpaid claims worksheet to give more details. Please use the same item number to cross reference the two entries on the different worksheets. You should include the details of when you or your supplier applied to a court, or will apply, to make a late payment. You should include any court orders in your return.

Disputed claims

You must pay all your invoices from suppliers on or before **22 August 2016**. If you do not pay an invoice within the 60 days, you must get a court order to be able to do so. It is an offence to pay an invoice after this date without a court order. You must report these as 'disputed claims' on the spending return. If you get a court order, you should also include this in your return.

Use the disputed claims worksheet to give more detail about any claims that are disputed. Please use the same item number to cross reference the two entries on the different worksheets.

For more information on unpaid claims, please see:

- [Paying invoices for campaign spending](#)

For more information on disputed claims, please see:

- [Paying invoices for campaign spending](#)

Section 5 – Summary of spending by your joint campaigners who are not designated lead campaigners



You must complete section 5 if you incurred referendum spending as part of a joint campaign. If you are **not** a designated lead campaigner, do **not** include spending incurred in a joint campaign with a designated lead campaigner in this section.

You must provide details of the other campaigner(s) you worked with on the joint campaign.

You must provide the other campaigner(s) name. If they are registered with the Electoral Commission, you must use the name that they are registered under on PEF Online. Please also provide their PEF online reference number (if they have one). This begins with the pre-fix 'PerPar' and is available from the register of campaigners [here](#).

In the third column, you must tell us a total figure for how much the campaigner spent on the joint campaign, to the extent that you know this.

In the fourth column, you must also tell us how much of your spending will count towards your joint campaigner's spending. This must include any spending you incurred before you were registered which you used in a joint campaign with that campaigner during the referendum period.

Section 6 – Spending incurred in a joint campaign with a designated lead campaigner

If you are a designated lead campaigner, do **not** fill out this section.

You must complete section 6 if you incurred spending as part of a joint campaign with a designated lead campaigner.

Use the spending worksheets (coloured red) to provide details.

This spending does not count towards your spending limit however you must provide the same details and use the same worksheets as section 4.



For more information on reporting spending on the joint campaign see:

- [Working together for EU referendum campaigners](#)

Section 7 – Donations to your campaign

You do **not** need to complete this section if your organisation is a registered political party (unless it is a minor party) – see section 2.

In the spending return, you must include a statement of donations you have accepted and donations you have returned. This applies to donations received **from and including the day you registered**.

Permissible donations

Use the permissible donations worksheet (coloured orange) to provide details of all permissible donations:

- over £7,500, and
- donations and loans over £500 from the same source that add up to more than £7,500

You must report the total value of any permissible donations worth more than £500 and less than £7,500 that you are not reporting on the permissible donations worksheet. You do not need to tell us any more information about these donations.

For each donation accepted over £7,500 by the campaigner please provide the following details:

- the full name of the donor
- the address, or registered address, of the donor – if a registered company please include the company registration number
- the status of the donor i.e. individual/company/trade union. Use the drop down menu to select a permissible donor.
- the date you received the donation
- the date you accepted the donation
- the value of the donation
- the type of donation., If the donation was a non-monetary donation, please provide a description of the goods and services that were received e.g. advertising/premises/hospitality
- if a donor is anonymously registered, you must provide a statement of evidence that you have seen the individual as an anonymous entry on the register

If the donation came from a trust, please contact us for more information on what you need to tell us.

For more information see:

- [Donations for EU referendum campaigners](#)
- [Pre-poll reporting for EU referendum campaigners](#)
- [Permissibility for EU referendum campaigners](#)

Examples of non-monetary donations include:

- free or discounted use of office space
- a gift of leaflets
- free hire of transport
- discounted design of website

Impermissible and unidentifiable donations

[Use the impermissible donations worksheet \(coloured blue\)](#) to tell us about all donations you were unable to accept. For each impermissible donation received by or on behalf of registered campaigner, please provide the following details:

- the name and address of the donor if known; or the manner in which the donation was made if unknown
- the amount of the donation or its nature and its value
- the manner in which the donation was made
- the date you received the donation
- the type of donation. If the donation was a non-monetary donation, please provide a description of the goods and services that were received e.g. advertising/premises/hospitality
- the date when, and the manner in which, you dealt with the donation (such as by returning it)

For each unidentifiable donation received by or on behalf of registered campaigner, please provide the following details:

- the amount of the donation or its nature and its value
- the manner in which the donation was made
- the date you received the donation
- the date when, and the manner in which, you dealt with the donation

Section 8 – Loans to your campaign

You do not need to complete this section if your organisation is a registered political party (unless a minor party) – see section 2.



In the spending return, you must include a statement of loans entered into. This applies to loans entered into **from and including the day you registered**.

If you entered into a loan before 1 February 2016 and you increased the value of the loan from and including the day you registered, this may need to be reported in your return according to the values below. This is referred to as a 'varied loan'.

Permissible loans, credit facilities and securities and guarantees

Use the loans worksheets coloured purple to provide details of all loans of more than £7,500. This includes:

- loans entered into over £7,500 (including any varied loans), and
- donations and loans over £500 from the same source that add up to more than £7,500 (including any varied loans).



You must report the total value of any loans worth more than £500 and less than £7,500 that you are not reporting on the worksheets. You do not need to tell us any more information about these donations.

Please note that you must value credit facilities as the maximum amount that may be borrowed; not the amount you have borrowed.

We have provided separate worksheets for loans of money, credit facilities (including overdrafts), and any guarantees or securities given.

Use the relevant worksheets to report each loan or credit facility. You must provide the following details:

- the full name and address of the lender
- if the lender is a company, their registered company number
- the value of the loan and in the case of a credit facility with no specified limit a statement to that effect
- the date the loan was entered into
- the date the loan is due to be repaid or the facility is to end or a statement that it is indefinite, or otherwise how the date will be determined under the agreement
- if the loan ended, the date it ended
- the rate of interest – or how the rate will be determined under the agreement, or a statement that no interest is payable
- whether the agreement contains a provision that enables outstanding interest to be added to sum owed
- whether or not any security has been given for the loan
- if a loan has been entered into with someone who is a permissible lender with an anonymous entry in an electoral register, attach their 'certificate of anonymous registration'

Use the relevant worksheets to report each security and guarantee. You must provide the following details:

- the name and address of the guarantor
- the nature of the transaction – what type of arrangement it is and by which the form of security is given
- the date the guarantee or security was given
- the amount the guarantor would be liable for in the event of a default
- details of any consideration given in return, or a statement that no consideration was given
- if the security includes rights over property, the nature of that property
- if the transaction has been entered into with someone who is a permissible lender with an anonymous entry in an electoral register, attach a 'certificate of anonymous registration'
- you should also provide the status of lender i.e. individual/company/trade union

Reporting any changes made to loan agreements

Please use the changes worksheet (coloured yellow) to report any changes which have been made to the details above of the loans you have entered into. You must tell us about these changes.

Please use the reference number assigned to the original statement about the loan, credit facility or guarantee to cross-reference the additional information about the changes made to the transaction since it was entered into.

In addition, you must also record the date any transaction came to an end, and in the case of a loan, how it came to an end (whether the debt was repaid or released).

Void transactions

Please use the void transactions worksheet (coloured green) to report loans entered into with impermissible or unidentifiable lenders. You must record:

- the same details as for a permissible loan (to the extent recordable)
- the date when, and the manner in which, the transaction was dealt with in accordance with the relevant legislative provisions. For example, how you repaid the loan and on what date

Completing and sending the form to us

The responsible person should complete this form and return it to us.

If your campaign spending is **£250k or below**, you must submit the return by 23 September 2016.

If your campaign spending is **over £250k**, you must submit the return by 23 December 2016.

Important

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

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 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: 0333 103 1928
pef@electoralcommission.org.uk
- Scotland: 0333 103 1928
infoscotland@electoralcommission.org.uk
- Wales: 0333 103 1929
infowales@electoralcommission.org.uk
- Northern Ireland: 0333 103 1928
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