

PEF Online user guide

Creating and Submitting your statement of accounts using PEF Online

PEF Online is the Electoral Commission interactive website which allows you to create and submit returns, manage your party details and make payments entirely online.

The following step by step instructions are designed to help you create, upload and submit your party's annual Statement of Accounts (SOA) using the 'create a return' function.

Before submitting your accounts on PEF Online, you will need to download and complete one of the Commission's templates. Please choose from:

Cash Accounting

Use this template if you record transactions only when money has actually changed hands. This means that you record transactions when cash actually changes hands; either when you spend money or receive income. [Download the cash accounting template](#) or [read guidance for this template](#).

Accruals Accounting

Use this template if you record transactions when the benefit has been received or given, even if it has not yet been paid for. [Download the accruals accounting template](#) or [read guidance for this template](#).

Your accounts should include any fees paid to the commission.

Once you have completed the template, please save it on your computer ready to be uploaded onto PEF Online. Please do not amend any headings in the template.

Please note that if you are submitting an electronic copy of your SOA you must retain a copy for a minimum of six years. More information can be found in the PEF Online [terms and conditions](#).

Creating your statement of accounts (SOA) online

Step 1

Log into your PEF Online account using the [Party User Log-in](#). If you do not have an account please request one by emailing pef@electoralcommission.org.uk or ringing 020 7271 0616.

Step 2

Once you have successfully logged in, click 'Create return' on the left hand side bar.

Step 3

On the Return type drop down menu, select 'Statement of Accounts'.

Now use the Reporting period drop down menu to select the year which your accounts are being submitted, e.g. 2012 for accounts year ending 31 December 2012 and Click 'Create'.

The screenshot shows the 'Returns' page in the PEF Online system. On the left, a navigation menu is visible with 'Create return' highlighted by a red arrow. The main content area is titled 'Returns' and contains a 'Create returns' section. This section includes a list of return types: donation returns, regulated transaction (loan) return, annual statement of accounts, and campaign expenditure return. Below this list, there are two dropdown menus: 'Return type' set to 'Statement of Accounts' and 'Reporting period' set to '2012'. Red arrows point to both dropdown menus. At the bottom of the 'Create returns' section, a 'Create' button is highlighted with a red circle and a red arrow.

Step 4

PEFO Test Party (GB) >

View profile >

View details >

Renew registration >

Register as third party >

Register a joint description >

View returns >

Create return >

Maintain donors >

Maintain trusts >

Maintain suppliers >

De-register >

Manage users >

Register new >

There are currently no return items

Create new statement of accounts

Received by ? Central Party

Financial year end 31-12-2012

Total income or expenditure threshold ? Under £250,000

SOA type ? Cash

[Click here to prepare a Statement of accounts online](#)

Create statement

[Click here to submit a Statement of accounts from XML file](#)

Upload return from XML file

Under the heading 'Create new statement of accounts' three drop down menus will appear as pictured above. Please complete these in accordance with the SOA you are uploading.

'Received by' – select the section of the party the accounts are for. Parties with no accounting units (AUs) should always select 'Central Party'.

'Total income or expenditure threshold' – select the threshold your accounts fit into, either below £250,000 or above £250,000

'SOA type' – Cash or Accruals.

Click 'Create statement' and a blank template will appear on screen.

Completing your SOA

Step 5

Before logging into PEF Online, please remember to complete an SOA template ready for uploading into PEF Online in step 6. If you have not done so, ***please complete a template and save it on your computer before proceeding.***

Complete the income and expenditure account and balance sheet by entering your financial activity into the appropriate categories. The figures detailed under each heading must match the figures you have entered into the **SOA template**. The templates and guidance are available on our [statement of accounts page](#).

For security purposes PEF Online automatically times out after 20 minutes. To ensure your progress is saved, click the 'save' button every 15 minutes.

Income and expenditure account			
Income			
Membership £.pp	175.00	Affiliations £.pp	0.00
Donations £.pp	8000.00	Branch income £.pp	0.00
Fundraising income £.pp	750.00	Investment income £.pp	0.00
Transfers in £.pp	0.00	Property and rental income/office services £.pp	0.00
Profit/loss on sale of assets £.pp	0.00		
Miscellaneous income £.pp	0.00		
Miscellaneous income notes			
Total income £.pp	8925.00		
Expenditure			
Premises costs £.pp	1000.00	Office costs £.pp	700.00
Branch expenditure £.pp	0.00	Staff costs £.pp	500.00
Transfers out £.pp	0.00	Campaigning costs £.pp	3000.00
Fundraising costs £.pp	350.00	Financing charges and taxation £.pp	0.00
Depreciation £.pp	0.00		
Miscellaneous £.pp	25.00		
Miscellaneous notes	£25.00 - Electoral Commission Annual Renewal Fee		
Total expenditure £.pp	5575.00		
Surplus/(deficit) £.pp	3350.00		
Assets & loans statement			
(Purchase of assets) £.pp	0.00	Sale of assets £.pp	0.00
New loan undertakings £.pp	0.00	(Capital repayment of loans) £.pp	0.00
Net income/(expenditure) on assets/liabilities £.pp	0.00		
Balance sheet			
Fixed assets			
Property £.pp	0.00	Fixtures and fittings £.pp	0.00
Office equipment £.pp	500.00	Investment property £.pp	0.00
Other investments £.pp	0.00		
Total fixed assets £.pp	500.00		
Current assets			
Cash in hand and at bank £.pp	0.00		
Total current assets £.pp	0.00		
Liabilities			
Loans outstanding £.pp	0.00		
Total liabilities £.pp	0.00		
Total net assets/(liabilities) £.pp	500.00		
Reserves			
Accumulated fund brought forward £.pp	0.00	Surplus/(deficit) £.pp	3,350
Asset value adjustments £.pp	0.00		
Accumulated fund carried forward £.pp	3,350.00		
Revaluation reserve £.pp	0.00		
Other funds £.pp	0.00		
Total reserves £.pp	3,350.00		

Step 6

Once you have completed the income and expenditure account and balance sheet, you must upload your completed template into PEF Online. Under the heading 'Original statement of accounts document', click 'Browse' to upload your document.

Original statement of accounts document
You must upload your original Statement of Accounts document. This is the document for the purposes of section 42 of PPERA and must be approved by the management committee and/or the party leader.

Upload document *

Once you have uploaded the template, click Save.

If you need to modify or review the data you have entered into the online SOA, click the reference number listed in the Reference column on the screen below.

Submitting accounts using PEF Online

Statement of accounts (2012)

You can now submit the statement of accounts or delete it by clicking "Submit statement" or "delete" in the "Status Action" column below. You can modify the accounts you prepared by clicking on the reference number in the "Reference" column below.

Results per page

Reference	Statement period	Received by	Register	Accounting period year end	Band	Status actions	Select
ST0000778	2012	Central Party	Great Britain	31/12/2012	Under £250,000	Delete	<input checked="" type="checkbox"/>
							<input type="checkbox"/> Select all

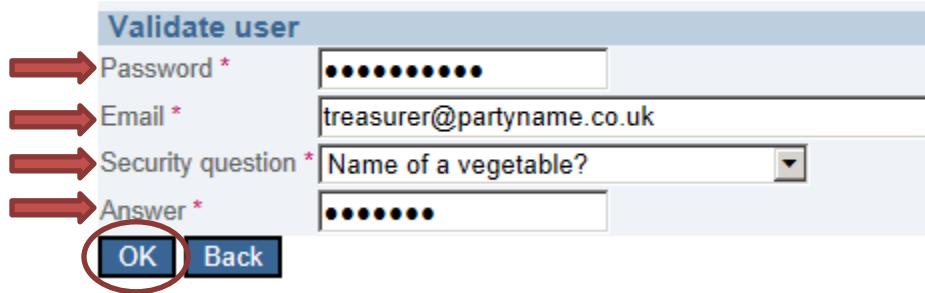
Step 7

Tick the 'Select' box next to the SOA you are submitting and click 'Submit selected'.

Step 8

Complete the fields in the 'validate user' box and click ok, your accounts will then be submitted.

Please enter the following information to validate your submission




The screenshot shows a 'Validate user' form with the following fields and buttons:

- Password ***: A text input field containing ten black dots. A red arrow points to the field.
- Email ***: A text input field containing 'treasurer@partyname.co.uk'. A red arrow points to the field.
- Security question ***: A dropdown menu with 'Name of a vegetable?' selected. A red arrow points to the field.
- Answer ***: A text input field containing six black dots. A red arrow points to the field.
- Buttons**: 'OK' and 'Back' buttons are located at the bottom left. The 'OK' button is circled in red.

Complete your annual renewal

Finally, if you haven't already done so, you can complete your annual renewal and pay using PEF Online. Read more on how to complete your annual renewal online or click the pink 'annual renewal of registered details' link to continue the process. Click 'Finish' to end the SOA returns process.

Thank you for submitting the statement of accounts. The submitted statement of accounts will be assessed shortly.

If you haven't already, please submit an [annual renewal of registered details](#) (A fee of £25.00 applies). 



The screenshot shows two buttons: 'Back' and 'Finish'. The 'Finish' button is circled in red.