

Police and Crime
Commissioner
elections in England
and Wales 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. 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. We make it clear where the legal obligation is solely on the candidate, or on the agent.

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>

Spending and donations

This document explains:

The rules on spending and donations for candidates and agents in the run-up to Police and Crime Commissioner (PCC) elections in England and Wales.

This document was correct as at the date of publication, 27 November 2015 . Our website will be updated if there are any changes made to the rules for these elections.

This document covers:

- 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

Forms and explanations:

- [Return of candidate spending and donations](#)
- [Candidate's declaration](#)
- [Agent's declaration](#)
- [Candidate's declaration \[where candidate is also own agent\]](#)

Introduction

Candidates and their agents at the PCC elections 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.

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 finances after the election. **Even if you don't spend any money, you must still submit a report.**

The election agent has the main responsibility for complying with these rules, even if they appoint a sub-agent to help you with your expenses.

However, after the election, both the candidate and the agent 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.

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](#).

Section A – Your spending

This section explains the rules on how much a candidate 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%

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

Important

Candidate spending is often known as 'expenses'. Sometimes people think this means that spending can be reclaimed. This is not the case. You are not entitled to recover spending on your campaign from public funds.

When do the candidate spending and donation rules apply?

We call the time when the spending limits and rules apply the regulated period.

The regulated period

The regulated period for the 2016 Police and Crime Commissioner elections in England and Wales begins on the **day after the date** you officially become a candidate and ends on polling day, **5 May 2016**.

The earliest date you can officially become a candidate is the last date for publication of the notice of election, which will be **Wednesday 30 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 announced your intention at a residents' meeting.

If your intention to stand has not been announced by this date, you will officially become a candidate on the earlier of:

- the date your intention to stand is announced, or
- the date when you are nominated

For information on becoming a candidate see:

<http://www.electoralcommission.org.uk/i-am-a/candidate-or-agent/police-and-crime-commissioner-elections>

How much can I spend?

The spending limit for the regulated period is a maximum amount based on the police area in which you are standing.

The limits are:

Police area	Spending limit	Police area	Spending limit
Avon & Somerset	£222,851	Gloucestershire	£86,344
Bedfordshire	£83,681	Greater Manchester	£356,204
Cambridgeshire	£108,754	Gwent	£78,422
Cheshire	£142,720	Hampshire	£260,591
Cleveland	£76,889	Hertfordshire	£151,378
Cumbria	£72,231	Humberside	£126,520
Derbyshire	£141,933	Kent	£228,338
Devon & Cornwall	£233,281	Lancashire	£201,729
Dorset	£106,888	Leicestershire	£140,496
Durham	£89,055	Lincolnshire	£99,900
Dyfed-Powys	£72,622	Merseyside	£182,529
Essex	£234,412	Norfolk	£120,662
Northamptonshire	£95,663	Surrey	£154,401
Northumbria	£195,548	Sussex	£219,983
North Wales	£95,241	Thames Valley	£303,303

Police Area	Spending Limit	Police Area	Spending Limit
North Yorkshire	£111,814	Warwickshire	£76,476
Nottinghamshire	£146,305	West Mercia	£168,735
South Wales	£174,179	West Midlands	£357,435
South Yorkshire	£178,637	West Yorkshire	£287,255
Staffordshire	£153,313	Wiltshire	£93,682
Suffolk	£100,698		

What counts as candidate spending?

Candidate spending includes the costs of:

- advertising of any kind except the official election address that you can place on the Home Office website (see below). For example, posters, newspaper adverts, websites or YouTube videos.
- unsolicited material sent to voters. For example, letters, leaflets or emails 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 costs. 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.
- administrative costs. For example, telephone bills, stationery, photocopying and the use of databases.

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.

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 based on the facts as to 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](#) that explains when the spending rules may apply to these events.

Use of school rooms

You are entitled to use school rooms and certain meeting rooms within your police area free of charge for the purposes of holding a public meeting to promote your candidacy.

The rooms can be used from the beginning of the regulated period until 4 May 2016 (the day before polling day).

You must provide the school with reasonable notice of your intention to use a room, and the meeting can only take place during reasonable hours at the school's discretion.

There is no hire charge for using these rooms, but you must pay for any expenses incurred, such as heating, lighting and cleaning, and for any damage to the premises.

Local authorities in your police area can provide more information about qualifying schools and meeting rooms in your police area.

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 are likely to 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 15.

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.

Personal expenses may include car hire for the candidate if the candidate does not already own a car, or if their car is not suitable for campaigning. For example, if you are standing in a rural constituency, it may be reasonable to hire a four-wheel-drive vehicle to access remote areas.

A candidate can pay up to £5,000 in total of personal expenses. The agent must pay any sums above this amount.



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.

Official election address

Candidates can place an official election address on the Cabinet Office [website](#). Spending on preparing and publishing the election address does not count towards your spending limit and should not appear on your spending return.



For more information on the Official Election Address, please see our guidance [here](#).

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.

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.



The internet is a good resource for finding out the market rate for

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

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 secondes 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.

For example, between:

- 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](#)

After the election, you will have to sign a return to declare that it 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.

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 up to £5,000 of personal expenses for travel and accommodation. The agent must pay for any personal expenses above this amount.
- 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.

Separate guidance on the appointment of election agents is available on our [website](#).

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

Candidates can also act as their own election agents. 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.

Agents and sub-agents

Both the candidate and agent are responsible for complying with the rules. After the election, you must both sign declarations to say that your spending and donation return is correct and complete to the best of your knowledge.

If the agent appoints a sub-agent then they can help with your expenses but the agent remains responsible for complying with these rules.

A sub agent may be subject to criminal sanctions if they do not comply with the legal or regulatory requirements

The records you must keep

The agent must record all 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 (subject to the exceptions referred to above) 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 should 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 15 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 Police Area Returning Officer (PARO).

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.

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 towards their campaign spending from certain mainly UK-based sources, and must report them to the local PARO after the election. This includes donations from your local party.

After the deadline for appointing an election agent, 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 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, property or services which are given:

- towards your campaign 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.



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 and you do not need to report them as donations to

the candidate. However, you will need to report donations from the party that are made for the purpose of meeting your campaign spending.

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 a permissible source. A permissible source is:

- an individual registered on a UK electoral register, including overseas electors.
- a Great Britain registered political party.
- a UK registered company which is incorporated in 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.

Important

Although you can legally accept donations from charities that are registered companies under these rules, 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 UK 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 the donation is from a permissible source.

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, you may commit a criminal offence 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 cash 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 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 campaign spending](#).

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

For more information on how to check donations, see Part 2 of this section.

If the donor is an individual, you must record their address as it is shown on the relevant electoral 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.

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 to pay into the Consolidated fund and record these details:

- the amount (for a monetary donation) or nature and value of the donation (for a non-monetary donation)
- 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.



Important

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, or to cover campaigning activity before the start of the regulated period.



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

If you hold one of these elected offices and intend to stand in the PCC elections, you should make sure that neither office disqualifies you from holding the other. More information about disqualifications is available in our guidance on [standing for election](#)

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.

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](#)



Important

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 to 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 commit a criminal offence and we may apply to court to have it forfeited to us.

 **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 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. Candidates and agents 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 your 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 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 checks.

Important

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

How to check if a company is permissible

What makes a company a permissible donor?

A company is permissible if it is:

- registered under the Companies Act 2006; and
- 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 on the next page 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?
None	Yes
NI, SC	Yes
FC, NF, SF	Yes, if 'country of origin' on the register entry is an EU Member State
OC, SO,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

You should also record the LLP's registered number.

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, SO or NC are permissible LLPs.

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 page 36

What information must you record?

You must record:

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

Unincorporated associations

What makes an unincorporated association a permissible donor?

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 should have:

- an identifiable membership, and
- rules or a constitution, and
- a separate existence from its members

For example, members' clubs are sometimes unincorporated associations.

If you are offered a donation by an unincorporated association, 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.

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 page 36.

If you would like further advice 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 www.electoralcommission.org.uk
Trade union	Listed as a trade union by the Certification Officer	The Certification Officer (GB) www.certoffice.org
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, 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
- details of the candidate's spending and donations are reported to the PARO together with a declaration confirming the return is complete and correct no later than 70 days after the election result is declared

The candidate must also send the PARO a declaration confirming that the return is complete and correct.

This must be done within seven working days of the return being submitted.

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

You can find a copy of the spending return and the declarations you need to complete [here](#).

Date result is declared	Latest date to		
	Receive your invoices	Pay your invoices	Submit your return and agent declaration
5 May 2016	26 May 2016	2 June 2016	14 July 2016
6 May 2016	27 May 2016	3 June 2016	15 July 2016

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 of 21 days 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 PARO 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 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 over £20

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 22.

We produce forms and explanatory notes 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.

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

England:

Call us on 0333 103 1928

Email us at: pef@electoralcommission.org.uk

Wales:

Call us on 0333 103 1929

Email us at: infowales@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