

UK Parliamentary
general election 2019
Northern Ireland

Guidance for candidates and agents

Part 3 of 6 – Spending
and donations

Translations and other formats

For information on obtaining this publication in another language or in a large-print or Braille version please contact the Electoral Commission:

Tel: 020 7271 0500

Email: publications@electoralcommission.org.uk

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.

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, 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-finance>

Spending and donations

This document explains:

The rules on spending and donations for candidates and agents in the run-up to the UK Parliamentary general election on 12 December 2019.

The 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 explanatory notes:

- [Spending return \(PDF\)](#)
- [Spending return \(Excel\)](#)
- [Explanatory notes](#)
- [Candidate's declaration](#)
- [Agent's declaration](#)

Introduction

Candidates and their agents at a UK Parliamentary general election must follow certain rules about how much they can spend, who they can accept donations from and what they must report after the election.

The UK Parliamentary general election is due to be held on 12 December 2019.

This document explains these rules.

Section A sets out the rules on what 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 the rules.

However, after the election, both the candidate and 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.

You must submit a return and declaration even if you did not spend any money.

We use 'you' to cover both the candidate and the agent.

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 a particular period in the run-up to the election.

This period is called the regulated period. When we use the term 'regulated period' we mean the time when spending limits and rules apply.

Spending promoting a candidate standing for a political party before the candidate regulated period starts will fall under the rules for party spending. It must therefore be authorised by the party treasurer, or campaigns officer if the party has one, and be reported in the party return.

Candidate spending includes any expenses incurred, whether on goods, services, property or facilities, which are used 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
- items or services given to you free of charge or given to you 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

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

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

It is **your** responsibility to fully and accurately report candidate spending. You should ensure you understand the rules and that all spending is properly authorised, recorded and reported.



When do the candidate spending and donation rules apply?

We call the time when the spending and donation rules apply the ‘regulated period.’

The regulated period

The regulated period for the UKPGE begins **the day after the date** you officially become a candidate, and ends on polling day, 12 December 2019.

The earliest date you can officially become a candidate is the day that the UK Parliament is dissolved. Parliament will be dissolved on 6 November 2019.

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 the day of the dissolution of Parliament, you will officially become a candidate on the earlier of:

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

This must be prior to the close of nominations, which is 4pm on 14 November 2019.

How much can I spend?

The spending limit is calculated by adding together a base amount and a variable top up that takes into account the number of registered electors in the constituency you are contesting.

The table below sets out the fixed amounts along with the variable amounts that apply to different types of parliamentary constituency:

More information on becoming a candidate is available on our website:

[Guidance for candidates and agents](#)

If you start spending money on campaigning but later decide not to stand as a candidate, or your nomination is rejected for any reason, you will not need to account for your expenses during the regulated period or submit a return.

Regulated period	Fixed amount	Variable amounts	
		Borough constituency (Burgh in Scotland)	County constituency
Day after date of official candidacy until polling day	£8,700	6p per registered parliamentary elector	9p per registered parliamentary elector

You can find contact details for your local elections office on the [about my vote website](#).

For candidates in Northern Ireland, contact details for EONI are available [here](#).

The Electoral Office for Northern Ireland (EONI), will be able to tell you if your constituency is a borough/burgh or county constituency.

The number of Parliamentary electors in a particular constituency is based on the electoral register as it stands on the last date for publication of the notice of election.

 Important

at counts as candidate spending?

Candidate spending includes the costs of:

- advertising of any kind. For example, posters, newspaper adverts, websites or YouTube videos.
- unsolicited material sent to voters. For example, letters, leaflets or emails you send that aren't in response to specific queries.
- transport costs. For example, hire cars or public transport for you (although see 'personal expenses on p10) 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.

Payments made for digital campaigning must be reported. The same rules apply to candidate spending on advertising whether you are using long standing techniques, such as printed mailshots, or newer ones such as online adverts.

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.

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

What doesn't count as candidate spending?

- payment of your 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 (but any expenses you meet for them, such as transport or accommodation do count as spending)
- use of someone's main residence, provided free of charge
- use of someone's personal car or other means of transport acquired principally for that person's personal use and provided free of charge
- use of someone's computer or printer equipment acquired principally for that person's personal use and provided free of charge
- reasonable costs attributable to a disability you may have. This exemption only applies to the candidate and not any of your staff or volunteers. Please contact us for further advice if you are unsure whether this affects you.

You do not have to report spending on items that are not used (for example if leaflets are never distributed) and this does not count against the spending limit, but you should retain the unused material or evidence it was destroyed.

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

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.

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, it is likely this will be notional spending.

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.

Candidates must provide a written statement of their personal expenses to the agent within 21 days of the result being declared.

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 may count as candidate spending whoever does the printing.

Local campaigning

Organisations or individuals, who are not standing as candidates at the election, but are campaigning for or against a candidate in a constituency are known as 'local non-party campaigners'.

Local non-party campaigners can spend up to £700 during the regulated period on campaigning for or against a candidate in a constituency.

A local non-party campaigner cannot spend more than £700 elector without your authorisation in writing to incur the additional spending.

Any spending authorised by you and incurred by local non-party campaigners must be reported by the local non-party campaigner to the Returning Officer within 21 days of the result being declared.

The authorised expenses must be included in your candidate spending return. Money that is incurred by campaigners in local campaigns that has been authorised by you is candidate spending and counts towards the spending limit. This includes spending incurred by campaigners which you make use of as part of your election campaign (see section below for more information about this).

Items received free of charge or at a discount and 'notional spending'

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 goods or services at a reduced value
- 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 value and what you pay is more than £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 between the commercial value 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 of this guidance.

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 as the commercial value.

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

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

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



After the election, the agent must make a declaration of the value of each item of notional spending (unless the amount is £50 or less). You must also include the price you paid (if any) in your spending return. The value you declare must be a fair and honest assessment of the commercial value.

For more information on valuing and recording notional spending, please see our notional spending factsheet [here](#). If you are not sure how to value something, please [email](#) or call us for advice.

Valuing seconded staff

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

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.

Splitting spending

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.

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.

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.

Where you intend to use material again, at a future election for instance, you should report the full cost at the time of first use. You do not then have to report it again at the future election.

It is your responsibility to fully and accurately report your candidate spending. You should ensure you understand the rules and that all spending is properly authorised, recorded and reported.

After the election, candidates and agents have to sign a declaration that the return is complete and correct to the best of their knowledge and belief.

It is an offence to knowingly make a false declaration.

If you are still not sure, call us or [email](#) us for advice.

For more information on splitting spending, please see our guidance:

[Expert paper: Splitting Spending](#)

Political party campaign spending

Political parties also have spending limits for campaigning. These are separate from the candidate regulated period spending limit.

Deciding if an item is candidate spending or party spending

Spending does not need to be counted against both the candidate's and the party's spending limit. An item of spending will generally fall into one category or the other:

- spending on activity that promotes the candidate is likely to count towards the candidate's spending limit
- spending on activity that promotes the party and not the candidate is likely to be covered by the rules on party campaign expenditure.

In deciding whether an activity was promoting the candidate or the party you should consider what the principal purpose is. For example, a leaflet that prominently features a candidate, but also has a small section describing the party's national policies, is principally promoting the candidate and should be treated as candidate spending. A local newspaper advertisement that features the party's national policies and logo, but does not mention the local candidate or specifically local issues, should be regarded as party spending.

Where spending is intended partly to promote the party and partly to promote the candidate, it may be reasonable to split the costs between party and candidate, and the relevant spending limits. For example, the costs of a two-sided leaflet that promotes the candidate on one side and the party on the other may be split with 50% to the candidate and 50% to the party.

If you are in any doubt as to whether spending is or will be candidate or party spending, you should contact us.

For more information on political party campaign spending, see our guidance on [party campaign spending](#).

For more information on splitting spending, please see our guidance:

[Expert paper: Splitting Spending](#)

Who is responsible for candidate spending?

There are rules in place to make sure that spending can be controlled and accurately recorded and reported. It is your responsibility to fully and accurately report your candidate spending. You should ensure you understand the rules and that all spending is properly authorised, recorded and reported.

During the regulated period, only the following people are allowed to **incur** election spending. By **'incur'** we mean making a legal commitment to spend the money:

- 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 £600 in personal expenses
- 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

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.



In county constituencies only, an election agent can appoint a sub-agent to assist them in their work. A sub-agent acts on behalf of the agent, but the election agent is ultimately responsible for anything that the sub-agent does.

More information about appointing a sub-agent is available on our [website](#).

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

The records you must keep

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

Once appointed, the agent is responsible for all payments for election expenses and must keep invoices or receipts for any payments of £20 and above. The agent should also keep copies of each example of campaign material (such as letter or leaflets) used in case there is a need to refer back to it.

What you need to record

For each item of spending, you should record the following information to put 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

Remember that 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 11 for more information on notional spending.

After the election

After the election, the agent must meet deadlines for:

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

Both the agent and the candidate must also submit declarations that the return is complete and accurate.

 Important

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

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

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

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 (Acting) Returning Officer, or for candidates in Northern Ireland to the Chief Electoral Officer, after the election. This includes donations from your own political party.

The candidate and election agent may both receive donations towards candidate spending, but once an election agent is appointed, donations must be passed to them as quickly as possible. The election agent must check that donations are within the rules before accepting them.

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.

If no agent has been appointed, the candidate is responsible for handling and checking donations.

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, property, goods or services which are given:

- towards your candidate spending
- without charge or on non-commercial terms

and has 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
- payment of 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 property or facilities, for example the free use of an office

You should 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. You do not need to treat them as donations to the candidate, unless the donations are specifically made towards your election campaign. However, you must report donations from the party that are made to your campaign during the regulated period.

For more information on sponsorship, see this document:
[Factsheet: Sponsorship](#)

 Important

Any donations held on your behalf must be made available for your use. This includes donations held on your behalf by your political party or someone else.

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 Northern Ireland registered political party (only if you are standing for election in Northern Ireland)
- most UK registered companies
- 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 is based in and carries on business or other activities in the UK

You can also accept donations from some types of trust and from bequests. The rules on these donations are complicated, so please get in touch with us for more information.

Although you can legally accept donations from charities that are registered companies, charities are not usually allowed to make political donations under charity law. You should check that any charity offering a donation has taken advice from the relevant 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 (the agent) must tell you:

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

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

If you have reason to believe that someone might be acting as an agent but has not told you, you should 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.**

If the donation isn't from a permissible donor, or for any reason you can't be sure of the true identity of the source, you must return it within this 30-day period.



When do you 'receive' a donation?

You usually 'receive' a donation on the day you take ownership 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 it is received into your account

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 cannot identify either, you must send the donation to us. We will pay it into the Government's consolidated fund.

If any interest has been gained on the donation before you return it, you can keep it. This is not treated as a donation and it does not need to be reported.

How do you value a donation?

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

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

For example:

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

Or:

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

If the donor is a commercial provider, you should use the rates they charge other 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 commercial value.

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 that 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](#).

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 the donation was accepted

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 donor's 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.

More information is available in our

[Factsheet: Sponsorship](#)

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, so we can pay it into the consolidated fund, and record these details:

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

After the election

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

Candidates who are party members or holders of elected office

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

Holders of elective office are:

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

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

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.



Important

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

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

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

Part Two - How to check permissibility

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

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

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

If you keep an impermissible donation after this time, you may commit a criminal offence and we may apply to the courts to have it forfeited to us for payment into the consolidated fund.

If it is not completely clear who you should treat as the donor, you must take steps to be certain as to who the donor is.

Donations from individuals

What makes an individual permissible?

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

How do you check permissibility?

You can use the electoral register to check if an individual is permissible. Candidates and their 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.

To obtain a copy of the register, you should contact the electoral registration department at your local council, or the Electoral Office for Northern Ireland (EONI) as appropriate, 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 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 (whether in the UK or elsewhere)

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

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

 Important

Donations from companies

What makes a company a permissible donor?

A company is permissible if it is:

- registered as a company at Companies House
- incorporated in a Member State of the EU, and
- carrying on business in the UK

You must be sure that the company meets all three criteria.

How do I check company registration and EU incorporation?

You should check the register at Companies House, using the free Webcheck service at www.gov.uk/companies-house. You should look at the full register entry for the company.

To check that the company is permissible, you need to look at its registered number. Some companies will have a number only. Other companies have a letter as a prefix to the number.

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

Prefix letter	Is it permissible?
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 32
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 out business in the UK?

You must be satisfied that the company is carrying on business in the UK. The business can be non-profit-making.

Even if you have direct personal knowledge of the company, you should check the Companies House register to see if:

- the company is in liquidation, dormant, or about to be struck off
- the company's accounts and annual return are overdue

A company may still be carrying on business if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case.

For any company, you should consider looking at:

- the company's website
- relevant trade, telephone directories or reputable websites
- the latest accounts filed at Companies House

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

What information must you record?

You must record:

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

Limited Liability partnerships

What makes a limited liability partnership a permissible donor?

A limited liability partnership (LLP) is a permissible donor if it is:

- registered as an LLP at Companies House
- carrying on business in the UK

How do you check permissibility?

You should check the register at Companies House, using the free Webcheck service at www.gov.uk/companies-house.

You need to look at the LLP's registered number. Only numbers beginning with OC, SO and NC are permissible LLPs.

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

What information must you record?

You must record:

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

You should also record the LLP's registered number.

Unincorporated associations

An unincorporated association is a permissible donor if:

- it has more than one member
- the main office is in the UK
- it is carrying on business or other activities 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 not sure that an association meets the criteria, you should consider whether the donation is actually from individuals within it (rather than the association) or if someone within the association is acting as an agent for others.

If you think this is the case, you must check the permissibility of all individuals who have contributed more than £50 and treat them as the donors.

You must ensure that the unincorporated association has more than one member and has its main office in the UK. You must check that the unincorporated association is carrying on business or other activities in the UK. You can find more information on carrying on business in the previous section 'How do you check if the company is carrying on business in the UK?' on page 32.

If you would like more guidance on permissibility and unincorporated associations, please [email](#) or call us for advice.

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	If you are standing for election in Great Britain, the party must be registered on the Great Britain register of political parties If you are standing for election in Northern Ireland, the political party must be registered on the Great Britain register OR the Northern Ireland register of political parties	The Electoral Commission http://www.electoralcommission.org.uk
Trade union	Listed as a trade union by the Certification Officer	The Certification Officer www.certoffice.org The Certification Officer http://www.nicertoffice.org.uk/
Building society	A building society within the meaning of the Building Societies Act 1986	The Financial Services Authority http://mutuals.fsa.gov.uk
Friendly/ industrial provident society	Registered under the Friendly Societies Act 1974 or the Industrial and Provident Societies Act 1965	The Financial Services Authority http://mutuals.fsa.gov.uk

What information must you record?

You must record:

- the name of the donor
- the address of the Donor's principal or registered office, as shown, in the relevant register

Section C – After the election

This section explains how to report your campaign finances after the election.

What you must do after the election and the deadlines

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 on time no later than 28 days after the election result is declared
- details of the candidate's spending and donations are reported to the (Acting) Returning Officer, or for candidates in Northern Ireland to the Chief Electoral Officer for Northern Ireland no later than 35 days after the election result is declared, together with a declaration that the return is complete and correct

 Important

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

The candidate must also submit a declaration confirming that the return is complete and correct to the Chief Electoral Officer for Northern Ireland as appropriate. This must be done within 7 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.

Date result is declared	Latest date to		
	Receive your invoices	Pay your invoices	Submit your return and declaration
12 December	2 January 2020	9 January 2020	16 January 2020
13 December	3 January 2020	10 January 2020	17 January 2020

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

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 21 day deadline but remain unpaid later than the deadline of 28 days, **disputed claims**.

Disputed claims cannot legally be paid without a court order first being gained granting leave to pay the claim.

Any claim paid

- after the 21-day deadline for receipt; or
- after the 28 day deadline for payments

following a **successful** application to the court and **after** the submission of the election spending return, must be reported in writing by the candidate or agent to the returning officer within seven days of payment and be accompanied by a copy of the court order. You should also forward a copy of the Order to the Electoral Commission.

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 when it was incurred and paid
- details of any unpaid or disputed claims
- details of any notional spending, and a declaration of its value
- invoices and receipts for any payment of £20 and above
- details of any personal expenses

The return must also include details of all donations over £50. You can find more information on the details you must report for each donation in Section B of this guidance document.

The candidate and agent must also sign a declaration that the return is complete and correct to the best of their knowledge and belief. It is your responsibility to fully and accurately report all spending.

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

Where you can find the return and declaration forms

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.



Important

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:

- Northern Ireland: 0333 103 1928

infonorthernireland@electoralcommission.org.uk

- England: 0333 103 1928

pef@electoralcommission.org.uk

- Scotland: 0333 103 1928

infoscotland@electoralcommission.org.uk

- Wales: 0333 103 1929

infowales@electoralcommission.org.uk

Visit us at www.electoralcommission.org.uk

We welcome feedback on our guidance – just email us at:

pef@electoralcommission.org.uk