

Situations and procedures

# Northern Ireland Assembly Election May 2022: Political parties

---

This document is for political parties  
campaigning at the Northern Ireland  
Assembly election in 2022

Forms you might need:

RP11

Contents:

[The regulated period](#)

[Spending limits](#)

[Campaign spending](#)

[Reporting requirements and deadlines](#)

## 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](mailto: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 legal requirement. We use '**should**' for items we consider to be minimum good practice, but which are not legal or regulatory requirements.

## Our approach to enforcement

The Commission regulates political funding and spending in a way that is effective, proportionate and fair. We are committed to providing those we regulate with a clear understanding of their regulatory obligations through our guidance documents and advice service. If you are unsure of how any of the rules apply to you, please call us for advice. We are happy to help, so please get in touch.

We use advice and guidance proactively in order to secure compliance. And we take enforcement action, using our investigatory powers and sanctions, where it is necessary and proportionate to do so in order to meet our enforcement aims and objectives.

If you do not comply with legal or regulatory requirements you or your organisation may be subject to civil or criminal sanctions. You can find more information about the Commission's approach to enforcement at [www.electoralcommission.org.uk/who-we-are-and-what-we-do/our-enforcement-work](http://www.electoralcommission.org.uk/who-we-are-and-what-we-do/our-enforcement-work)

# Northern Ireland Assembly Election 2022

## This document explains:

The rules on spending for political parties in the run up to the Northern Ireland Assembly election in 2022.

## The document covers:

- the regulated period
- spending limits
- campaign spending
- reporting requirements
- key dates and events

## Related documents:

- [Overview of party campaign spending](#)
- [Introduction to being a party treasurer](#)
- [Overview of donations to parties \(NI\)](#)
- [Overview of loans to parties \(NI\)](#)

# 2

## Summary

Under the Political Parties, Elections and Referendums Act 2000 (PPERA) there are rules on spending and fundraising that political parties must follow in the run-up to elections.

This document explains the main rules for the Northern Ireland Assembly election to be held on 5 May 2022.

It covers the regulated period, spending limits, campaign spending, reporting requirements and the deadlines.

## Key changes to guidance for May 2022

| Changes due to new legislation |  |
|--------------------------------|--|
| Issue                          | Change   |
| Imprint rules                  | The rules about putting imprints on election material now also apply in Northern Ireland. Please see the <a href="#">party imprint factsheet</a> for guidance. |

| General updates to the guidance   |       |
|---|-------|
| Change  | Page  |
| More information about who can and cannot authorise campaign expenditure                  | 7     |
| New information about including and recording VAT when it is charged on campaign spending | 9     |
| More detail on what counts under each category of spending                                | 10-26 |
| New guidance on unused items not counting as campaign expenditure                         | 28    |
| New guidance on re-using items used at previous elections                                 | 28-29 |
| New examples: Party or candidate spending   | 34-37 |

# 4

## Introduction

Under PPERA, there are rules on fundraising and spending that political parties must follow in the run-up to certain elections.

This guidance provides information on the regulated period, spending limits, campaign spending, reporting requirements and deadlines for the Northern Ireland Assembly election to be held on 5 May 2022.

In this guidance, we use ‘you’ or ‘the responsible person’, to refer to the person who is responsible for campaign spending.

You should read this guidance alongside the related documents we refer to. They provide important information which will help you follow the rules.

This guidance and the related documents we refer to apply to political parties **only**. The rules for candidates are different. We issue separate guidance for candidates and their agents contesting the Northern Ireland Assembly election in 2022.



Our guidance for candidates and agents contesting the Northern Ireland Assembly election is available here:

[Guidance for candidates and agents: Northern Ireland Assembly Election](#)

# The regulated period

Campaign spending is what your party spends on activities to promote the party or criticise other parties during a particular period in the run-up to the election.



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

The regulated period for the 2022 Northern Ireland Assembly election begins on **5 January** and ends on polling day, **5 May 2022**.

# 6

## The spending limit

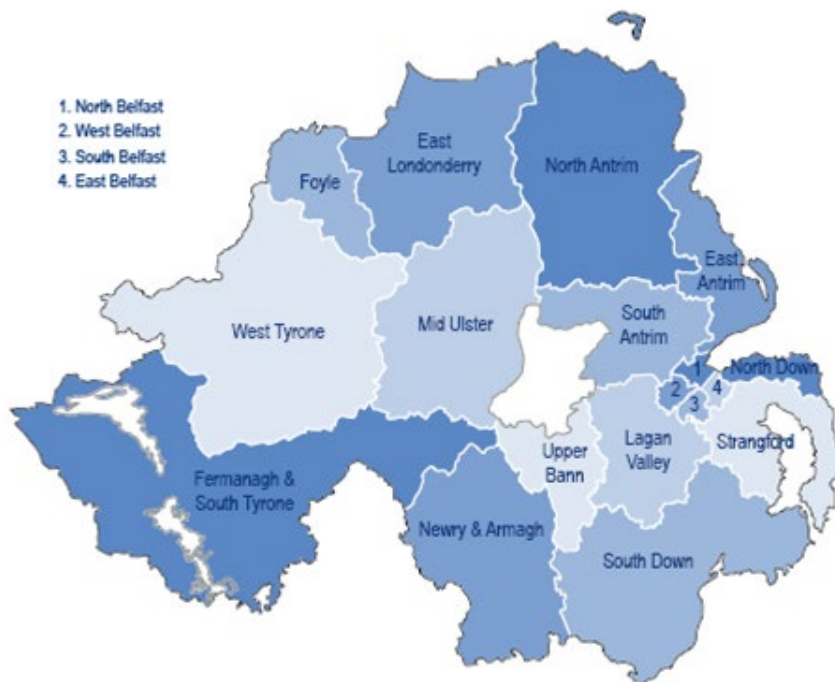
The maximum amount you can spend on campaigning in the regulated period depends on how many constituencies your party is contesting in the election.

The spending limit is £17,000 x the number of constituencies your party is contesting.

There are 18 constituencies in Northern Ireland.

If your party is contesting all 18 constituencies your spending limit will be:

$$\text{£17,000} \times 18 = \text{£306,000}$$





# Campaign spending

Campaign spending is what the party spends on certain activities to promote itself, or criticise other parties, during the regulated period.

It includes:

- items or services bought before the regulated period begins, but used during it
- items or services given to the party free of charge or at a non-commercial discount of more than 10% (see 'Notional spending' on page 30)

All party spending must be reported to the Electoral Commission after the election.

## Managing campaign spending

### Who is responsible for party campaign spending?

A party's registered treasurer is usually responsible for making sure that the party follows the rules on campaign spending. However, if a party has registered a campaigns officer, this person is responsible for campaign spending instead.

In this guidance, we use 'you' or the term 'responsible person' to refer to the person who is responsible for campaign spending. This will be the campaigns officer if one has been appointed, or the registered treasurer if not.

You can appoint deputies to help with some of your responsibilities. You can do this using [form RP5](#).

### Authorising and paying campaign expenses

Only the 'responsible person' registered with us, their registered deputies, and people authorised in writing by these officers can incur campaign spending.

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

For more information about party treasurers, see this document:

[Introduction to being a party treasurer](#)

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

# 8

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

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

## Types of election spending

There are different types of spending by or on behalf of parties at elections. These are:

- spending on campaigning to promote the party and its policies generally

For example newspaper adverts for the party, or leaflets explaining party policy.

- spending on campaigning to promote a particular candidate or candidates in their local area.

For example, leaflets or websites that focus on one or more candidates and their views.

Different rules apply to the two types of spending.

**This guidance covers party campaign spending only.**

For information on candidate spending, see our guidance for [candidates and agents](#). For guidance on splitting spending between the party and the candidate, see page 34.

## What activities count as spending?

Activities included in campaign spending are:

- advertising of any kind. For example, street banners, websites or YouTube videos
- unsolicited material sent to voters. For example, letters or leaflets you send that aren't in response to specific queries
- the manifesto and other documents setting out your party's policies
- market research or other methods of finding out how people intend to vote
- press conferences or other dealings with the media
- rallies and events, including the cost of people's attendance, and any goods, services or facilities provided
- transport in connection with publicising your campaign

More details on each category are given on the following pages.

## Which costs are included?

You must include all the costs associated with each activity. For example, if you are producing leaflets or advertising, you must include the design and distribution costs.

You must also include overheads or administrative costs which are associated with each activity. For example, this could include increased telephone bills for your office.

You must make an honest assessment on the facts of the amount you need to record.

### Important

All costs must include VAT, even if you can recover VAT payments, or where you have not been charged VAT by a supplier because the goods/services were purchased outside of the UK.

Where VAT is charged on an item, the VAT amount will also count towards the spending limit.

# 10

## **Overhead and administrative costs**

You must also include certain overheads or administrative costs which are closely connected with each activity. You should include the proportion that is incurred over and above the usual costs in a given period. This includes costs incurred towards:

- office space
- business rates
- electricity bills
- provision of phone lines and internet access
- mobile phones
- provision of office equipment of any kind

For example, you pay a standard amount per month for electricity. In the period in the lead up to the election your electricity costs increase above what you would ordinarily pay for that time of year. The extra amount is the amount that must be reported in your return.

You do not need to include the costs of water, gas, council tax and childcare in your return. These costs are not sufficiently closely connected with any activity above.

## **Party political election broadcasts**

If you are entitled to party election broadcasts, you must include production costs in your spending return. This includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

to prepare, produce or facilitate the production of the content or to broadcast the content. For example, a licensing fee for a software application for use in designing broadcast content.

You do not need to include the value of the airtime.

## Advertising of any kind

This includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

that is used to:

- prepare, produce or facilitate the production of advertising material
- disseminate advertising material by distribution or otherwise

For example, the hire of a photographer and premises to produce images for use in advertising material.

### **Specific costs in connection with producing or disseminating digital or electronic advertising material**

#### **Software**

It includes the cost of any software, of any kind, for use on any device to:

- design and produce advertising material in-house
- disseminate or facilitate dissemination of advertising material

whether that material is distributed digitally, electronically or via other means.

For example, a licensing fee for a software application for use on a device.

#### **Services, facilities and equipment**

It includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

# 12

used to:

- prepare, produce or facilitate the production of digital or electronic advertising material
- distribute or facilitate the dissemination of that advertising material via any means

including any cost attributable to increasing the visibility of content by any means.

For example, the purchase of a more prominent position on a page within a search engine.

## **Websites and other digital material**

It includes the costs of:

- hosting and maintaining a website or other electronic/digital material that promotes the party
- designing and building the website
- a portion of any website or material that is set up to obtain funds for the party but also promotes the party during the regulated period

## **Material for sharing**

It includes the cost of preparing, producing or facilitating the production of advertising material for:

- downloading and use by others
- posting on and promoting the party via any kind of social media channel or platform

For example, the costs of producing advertising material promoting the party that is posted to a page on a social media channel encouraging followers to share it.

### **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 campaign spending whoever does the printing.

### **Networks**

It includes the cost of accessing, purchasing, developing and maintaining any digital or other network which:

- facilitates distribution or dissemination of advertising material by any means
- promotes or increases the visibility of advertising material by any means

For example, the purchase of digital identities used to make material appear as if it has been seen and approved by a high number of users on a social media platform.

### **Other costs which are included**

It includes the cost of any rights or licensing fee for any image used in producing advertising material.

It includes the cost of purchase and use of any equipment in connection with:

- preparation, production or facilitating the production of the advertising material
- dissemination of the advertising material by distribution or otherwise

# 14

It includes the cost of:

- paper or any other medium on which advertising material is printed
- physically displaying advertising in any location, for example cable ties or glue for putting up posters
- It includes the cost of purchase, hire or use of:
- photocopying equipment
- printing equipment

for use in printing advertising material.

It includes a relevant proportion of the cost of:

- office accommodation
- business rates
- electricity
- phone rental and internet access

in connection with:

- preparation, production or facilitating the production of the advertising material
- dissemination of the advertising material by distribution or otherwise

It includes the cost of food and/or accommodation for any individual who provides services in connection with advertising material for the party where that is paid for or reimbursed by the party.



## Unsolicited material addressed to electors

### **Costs associated with obtaining information and targeting or identifying voters, including database costs**

This includes the cost of accessing, obtaining, purchasing, developing or maintaining:

- IT software or contact databases
- any information, by whatever means,

that is used to facilitate the sending of unsolicited material to voters. For example, the purchase of email addresses.

It includes the cost of accessing, obtaining or developing data sets, including data analytics to target voters by whatever means, including the cost of agencies, organisations or others that identify groups of voters, by whatever means.

For example, the cost of any agency paid to analyse social media content to facilitate targeting of voters across electoral areas and the cost of modelling by any agency based on that analysis.

It includes the cost of any services to identify voters that are purchased, developed or provided before the regulated period, but are used to target voters during the regulated period.

Where information or access to information is obtained from a third party, the commercial cost of obtaining that information from the third party is included.

### **Costs associated with preparing, producing or distributing unsolicited material to voters, including via digital means**

This includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

that is used to:

- prepare, produce or facilitate the production of the unsolicited material
- disseminate by distribution or otherwise the unsolicited material, including any cost attributable to increasing the visibility of material via any means

It includes the cost of delivering material by any means including electronic means or the physical distribution of the material, for example the cost of envelopes and stamps or the purchase of a system for sending emails.

It includes the cost of accessing, developing and maintaining any digital or other network which promotes or increases the visibility of unsolicited material on any platform. For example, if a party pays a developer to create an app that facilitates targeting of their material on a social media channel.

It includes the cost of oversight and maintenance of all social media, digital or other forms of distribution of unsolicited material. This includes the maintenance of all social media accounts, including if they are maintained by another entity/individual.

### **Other costs that are included**

It includes the cost of any rights or licensing fee for any image used in producing unsolicited material.

It includes the cost of paper or any other medium on which unsolicited material is printed.

It includes the cost of purchase and use of any equipment in connection with:

- preparation, production or facilitating the production of the unsolicited material
- dissemination by distribution or otherwise of the unsolicited material

It includes the cost of purchase, hire or use of:

- photocopying equipment
- printing equipment

for use in printing unsolicited material.

It includes a relevant proportion of the cost of:

- office accommodation
- business rates
- electricity
- phone rental and internet access

associated with the preparation, production, dissemination and distribution of unsolicited material.

It includes the cost of food and/or accommodation for any individual who provides services in connection with unsolicited material for the party where that is paid for by the party or reimbursed by the party.

## Any manifesto or other document setting out the party's policy

### **Services, premises, facilities or equipment provided by others**

This includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

used to:

- prepare, produce or facilitate the production of any manifesto or other document
- disseminate or distribute the manifesto or other document, via any means

including any cost attributable to increasing the visibility of content via any means. For example, the purchase of a more prominent position on a page within a search engine.

It includes the cost of making the manifesto or other document available in electronic or physical form and all means of disseminating it.

### **Other costs which are included**

It includes the cost of any rights or licensing fee for any image used in producing a manifesto or other document.

It includes the cost of paper or any other medium on which the manifesto or other document is printed.

It includes the cost of purchase and use of any equipment in connection with:

- preparation, production or facilitating the production of the manifesto or other document
- dissemination by distribution or otherwise of the manifesto or other document

It includes the cost of purchase, or hire, of:

- photocopying equipment
- printing equipment

for use in printing the manifesto or other document.

It includes a relevant proportion of the cost of:

- office accommodation
- business rates
- electricity
- phone rental and internet access

associated with any in-house costs for design of the manifesto or other document and for its production and dissemination.

It includes the cost of food and/or accommodation for any individual who provides services in connection with the manifesto or other document for the party where that is paid for or reimbursed by the party.

## Market research or canvassing to ascertain polling intentions

### **Services, premises, facilities or equipment provided by others**

This includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

used to:

- prepare, produce or facilitate canvassing or market research
- conduct or co-ordinate canvassing or market research
- record or analyse or otherwise utilise the results of any market research or canvassing activity

For example, the cost of using phone banks to contact voters, including the development of scripts for use by phone bank employees that are designed to influence voters.

### **Costs of obtaining or maintaining data**

This includes the cost of accessing, purchasing, developing and maintaining:

- IT software or contact databases
- data sets, including the use of data analytics

to facilitate or undertake market research or canvassing.

For example, it includes the cost of undertaking social media listening and analysing the result to analyse the intention of voters. It includes costs that are incurred prior to the regulated period where the data is then used during the regulated period.

### **Other costs which are included**

It includes the cost of any purchase and use of any equipment required to:

- prepare, produce or facilitate canvassing or market research
- conduct or co-ordinate canvassing or market research
- record or analyse or otherwise utilise the results of any market research or canvassing activity

For example:

- laptops or tablets if used for canvassing
- mobile phones if used by the leader/co-ordinator of the canvassing

where that equipment and/or associated costs are paid for or reimbursed by the party or a third party.

It includes the cost of a relevant proportion of:

- office accommodation
- business rates
- electricity
- phone rental and internet access

associated with market research or canvassing.

It includes the cost of food and/or accommodation for any individual who provides services in connection with market research or canvassing for the party, where that is paid for or reimbursed by the party.

## Press conferences or dealings with the media

This includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

used to prepare, produce, facilitate or conduct press conferences or other dealings with the media.

It includes the cost of specialist press or media software or subscriptions.

### **Other costs which are included**

It includes the cost of any rights or licensing fee for any image used in preparation, production, facilitating or conducting press conferences or other dealings with the media.

It includes the cost of purchase and use of any equipment in connection with preparation, production, facilitating or conducting press conferences or other dealings with the media.

It includes a relevant proportion of the cost of:

- office accommodation
- business rates
- electricity
- phone rental and internet access

associated with dealing with the media, such as co-ordinating press conferences or media activity, or drafting press releases, or other media related activities, including where a party has existing press conference facilities on its premises.

It includes the cost of food and/or accommodation for any individual who provides services in connection with press conferences or other dealings with the media, for the party where that is paid for or reimbursed by the party.



## Rallies and events

This includes the cost of use, or hire, of any:

- agency, individual or organisation
- services provided by any agency, individual or organisation
- premises or facilities
- equipment

used in:

- promoting a rally or other event
- holding or conducting a rally or other event to promote the party
- live streaming or broadcasting a rally or other event by any means

### **Other costs which are included**

It includes the cost of promoting or advertising the event, via any means.

It includes the cost of an event that is being held via a link of any kind or is being live streamed or broadcast, where that event is open to be viewed by users of a channel or platform or by other means.

It includes the cost of the provision of any goods, services or facilities at the event, for example the cost of hiring seating.

It includes the cost of purchase of any equipment in connection with:

- holding or conducting a public meeting to promote the party
- live streaming or broadcasting a public meeting by any means

It includes a relevant proportion of the cost of:

- office accommodation
- business rates
- electricity
- phone rental and internet access

associated with:

- promoting a rally or other event

- holding or conducting a rally or other event to promote the party
- live streaming or broadcasting a rally or other event by any means

It includes the cost of food and/or accommodation for any individual who provides services in connection with:

- promoting a rally or other event
- holding or conducting a rally or event to promote the party
- live streaming or broadcasting a rally or other event by any means

## Transport in connection with promoting or publicising your party

It includes the cost of transporting:

- volunteers
- party members, including staff members
- other campaigners

around the electoral area, or to and from the electoral area, including the cost of:

- tickets for any transport, including any booking fee
- hiring of any transport
- fuel purchased for any transport
- parking for any transport

where they are undertaking campaigning on behalf of the party.

It includes the cost of transport paid for by any individual, political party or other third party that is paid for or reimbursed either by the political party or a third party, where the individuals being transported were campaigning or undertaking activities associated with the campaign for the party.

### **Other costs which are included**

This includes the cost of use, or hire, of any vehicle or form of transport that displays material promoting the party, including any cost associated with:

- design and application of the design to the vehicle or form of transport
- travelling between electoral areas
- travelling around an electoral area
- parking fees where a vehicle is used to display material

It includes a portion of the cost of:

- office accommodation
- business rates
- electricity

- phone rental and internet access

when these are associated with planning, booking or using transport of any kind, or where a vehicle or form of transport is being prepared for use in electoral areas. For example, the cost of design and applying the design promoting the party to the side of a bus.

It includes all transport costs associated with other spending matters. For example, transporting someone to a rally.

## What doesn't count as spending?

Activities **not** included in campaign spending are:

- permanent, fixed term or temporary staff costs where the staff member has a direct employment contract with the party
- volunteer time
- office running costs, except costs that are higher than usual because of campaigning, such as telephone bills
- people's travel, food and accommodation costs while they campaign, unless you reimburse them
- expenses met out of public funds. For example, security costs for VIP visits
- material sent only to your members
- party conferences
- local newsletters about elected representatives or prospective candidates
- anything which a candidate properly declares on their spending return

### **Volunteer time**

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

They will be a volunteer if:

- their employer is not paying them for the time they spend on your campaign, or
- they are using their annual leave, 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 in the next section.

### **Unused items**

Items paid for but not used at an election are not regarded as incurred for election purposes and do not need to be reported in the return. You should have processes to ensure you are able to identify when items are used or not used during the regulated period.

### **Reusing items used at previous elections**

The full cost of an item which meets the usual criteria of campaign spending must be reported in the return at the election at which the item is first used.

The purchase cost of items that were:

- paid for in full (owned not hired); and
- used at a previous election; and
- reported in full in the party's expenditure return at a previous election, and
- have not been altered in any way

do not need to be included in your spending return for the same political party at a subsequent election, nor do they count towards the spending limit for those elections.

However, all costs incurred in facilitating the re-use of an item at a subsequent election, including:

- cleaning
- alteration and/or addition
- maintenance
- redevelopment

must be reported in the return for the subsequent election where the items are used again.

For example, you purchase software that is used to target voters. If you use the software at an election you must report it in your spending return for that election. In the time period

between elections, you update and maintain the system. At the next election where the system is used, you report the cost of updating and maintaining the system.

## Notional spending

Sometimes you may receive items or services free or at a non-commercial discount which you make use of during the regulated period. This may occur if another person or organisation supports your campaign.

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

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

You must record the full commercial value of these items or activities if these three conditions are met:

- you receive the item free of charge or at a non-commercial discount of more than 10%
- the difference in value between the commercial rate and what you pay is over £200
- they are made use of by or on behalf of the party

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

### Valuing notional spending

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

Notional spending with a value of more than £500 is also treated as a donation. For more information see our guidance on [donations](#).

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



Important

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

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



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

You must also include the price you paid (if any) in your spending return.

**For example:**

You are provided office accommodation to run your campaign free of charge, which you use for 6 weeks during a regulated period.

You would calculate and report the notional spending as set out below:

| <b>Commercial rate for weekly rent:</b> | <b>Commercial value of six weeks rent:</b> | <b>Notional spending to be reported:</b> |
|---|--|--|
| £300                                    | $£300 \times 6 = £1,800$                   | £1,800                                   |

**Seconded staff**

If an employer second 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.

# Splitting spending

## Why you may need to split spending

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

Here are two common examples of where you need to split spending:

- if you use your office as a base for telephone canvassing, you will need to split the phone bill between canvassing calls, and calls made for non-campaign purposes
- if you use design work for campaigning before the regulated period begins, and continue to use it after it has begun, you will need to split the design costs between the two periods

## For example:

You commission design work for a campaign logo for your party that you use on your website, other social media and on all your campaign material for 4 weeks before a regulated period starts and for 6 weeks during a regulated period.

You should split the cost of the design equally across the entire time that you use it in this way.

The design work cost £5,000, and you used it over a 10 week period. The cost per week is  $£5,000 \div 10 = £500$  a week.

The regulated period covers the final 6 weeks, so the cost of spending during the regulated period is:

$$6 \times £500 = £3,000$$

**£3,000** must be recorded as party campaign spending.

You may also need to split your costs between the party and a candidate in a particular constituency, if the spending has been authorised by the candidate's agent. More information on splitting spending between the party and candidate is available in the next section.

For more information on splitting spending, see this document:

[Expert paper: Splitting spending](#)

For example, you might hire a car for a staff member who spends some of their time working on the party's national campaign, and the rest working for a candidate in a particular constituency.

### **The honest assessment principle**

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

For example, your 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 of the information you have. For example, you could compare the bill with one that does not cover a regulated period.

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

### Important

You must sign to declare the return is complete and correct to the best of your knowledge and belief.

It is an offence to make a false declaration knowingly or recklessly.

## Splitting party and candidate spending

### **Deciding if an item is party spending or candidate spending**

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

In general:

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

There are cases and circumstances at a Northern Ireland Assembly election where something will be regarded as used wholly for the purposes of the candidate's election in a constituency.

For example, whenever the item:

- identifies the candidate standing in the constituency, or the candidate can be identified from the item
- specifically identifies the constituency where the candidate is standing

and, in either case, the item is aimed at voters solely in the constituency in which the candidate is standing to promote or secure the election of that candidate.

**Examples where the cost of the item is fully attributable to the candidate:**

- A candidate standing on behalf of a political party distributes a leaflet to all households in the constituency in which they are standing. The leaflet includes a biography of the candidate and local issues that the candidate is concerned about. The political party's logo is featured but there is no mention of the party's national policies. The total costs of producing and distributing the leaflet must be included in the candidate spending return.

**By way of contrast:**

- A political party produces a letter that sets out the party's policies and encourages voters to vote for the party. Although the letter is addressed to a household in the constituency, the letter itself does not identify the candidate or the constituency. This is not to be regarded as used for the purposes of the candidate's election. Therefore no spending needs to appear in the candidate return. The total costs of producing and distributing this letter must be included in the party's spending return.

There are cases and circumstances at a Northern Ireland Assembly election where something will be regarded as used partially for the purposes of the candidate's election in a constituency.

For example, whenever the item:

- identifies the candidate standing in the constituency, or the candidate can be identified from the item, and the material promotes the party's policies

**Examples where the cost of the item is partially attributable to the candidate:**

- A leaflet is circulated in a constituency. Side A promotes the candidate (identifies the candidate and/or the constituency). Side B talks about the party's national policies. The cost of the item must be split between the candidate and party.
- A letter is circulated in a constituency. The letter is from a prominent party member. It talks about the party and its policies and why you should vote for that party. At the end of the letter, it asks the voter to vote for a candidate in a specific constituency. The candidate and/ or the constituency is identified. The cost of the item must be split between the candidate and party.
- A party prepares a digital campaign for use in a constituency in Northern Ireland featuring a popular party member. The party member is standing in this constituency. The material is targeted at voters in the constituency and will appear in their social media feeds. The proportion of the campaign targeted in the party member's constituency is to be regarded as published for the purposes of their election as a candidate.

In all of the examples above, if the item is paid for by the party and is made use of by or on behalf of the candidate, then the costs must be split between the candidate and the party. The relevant proportion of the cost of the item must appear in the candidate return as notional spending.

**By way of contrast:**

- A party prepares a digital campaign for use across Northern Ireland featuring a popular party member. The party member is standing as a constituency candidate. The material is not targeted but will appear if a particular set of words is typed into a search engine. It is not possible to ascertain how often or when this appeared to voters in the party member's constituency. This is not to be regarded as used for the purposes of their election as a candidate. Therefore no spending needs to appear in the candidate return. The total costs of the digital campaign must be included in the party's spending return.

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

# Reporting to us

Political parties contesting the Northern Ireland Assembly election must report the details of their campaign spending to the Electoral Commission after the election.

## Donations and loans

Donations and loans are reported by parties on a quarterly basis when they exceed a certain threshold or are impermissible.

There are no additional requirements on parties for reporting donations and loans at the Northern Ireland Assembly election.

## Recording campaign spending

You must record all your campaign spending. You will need to send us this information in your spending return after the election.

You must also keep invoices or receipts for any payments over £200.

## What you need to record

For each item of spending, 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



Please see our guidance on [managing donations and loans for parties in Northern Ireland](#) for more information.



**Items given free of charge**

If you receive items free of charge you must record the full commercial value of the item if it's more than £200 (see notional spending, page 30).

**Items given at a non-commercial discount**

If you receive items at a non-commercial discount of more than 10% and the difference in value is more than £200, you must include the full commercial value of the item (see notional spending, page 30).

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

For more information see our [donations and loans guidance](#).

## Time limits for receiving and paying invoices

There are time limits by which the responsible person **must** receive all invoices for your campaign spending.

### Receiving invoices from suppliers

You must obtain all your invoices from suppliers within 30 days of the election. The last day for receiving invoices from your suppliers is 6 June 2022.

We call claims (invoices for campaign spending) that are not received within the 30 day deadline, **unpaid claims**. If you do not get an invoice within 30 days, you must not pay it without getting a court order to do so. You should make your suppliers aware of this.

### Paying invoices from suppliers

You must pay all your invoices from suppliers within 60 days of the election. The last day for paying invoices is 4 July 2022.

We call claims (invoices for campaign spending) that are not paid within the 60 day deadline, **disputed claims**. If you do not pay an invoice within 60 days, you must then get a court order to be able to do so.

It is an offence to breach these rules without reasonable excuse.

Final decisions on prosecution for receiving and paying late invoices are made by the Public Prosecution Service for Northern Ireland.

We may issue a civil sanction for a breach of these rules.

## Reporting after the election

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

Your spending return must include the following:

- details of your spending
- invoices and receipts for any payment over £200
- a declaration from the 'responsible person' to say that the return is complete and correct

 Important

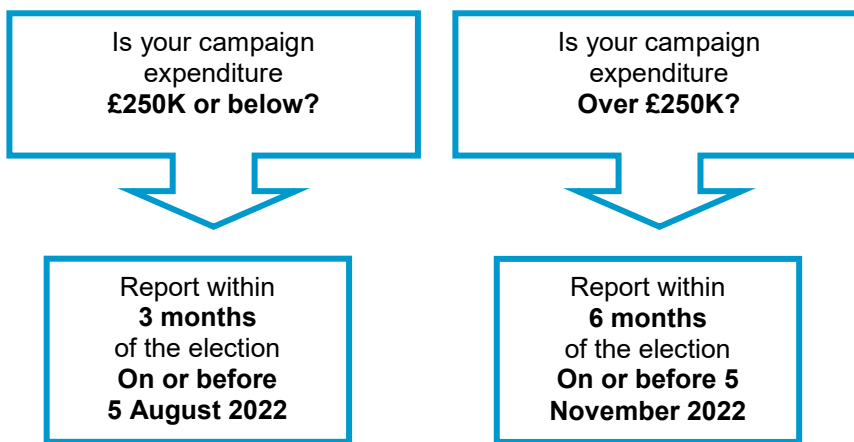
It is a criminal offence to make a false declaration knowingly or recklessly.

You can report your campaign spending via [PEF Online](#).

We also produce [forms](#) and [explanatory notes](#) you can use for this. They cover all the information you must include.

## Campaign reporting deadlines

The date by which you must report to us depends on how much you spent on your campaign. The deadlines for 2022 are shown below.



 Important

If your campaign expenditure is over £250K you'll also need to include an independent auditor's report.

For more information see this document

[Auditor's report template](#)

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

# Key dates and events

The table shows the key dates and events for parties at the Northern Ireland Assembly election in May 2022.

| Event   | Date                     | Action  |
|---|--------------------------|---|
| Regulated period begins   | Wednesday 5 January 2022 | Ensure you have systems in place to record all your spending  |
| Polling day and end of regulated period                               | Thursday 5 May 2022      |   |
| Deadline to receive invoices  | Monday 6 June 2022       | You must receive all your invoices from your suppliers on or before this date. You or your supplier must apply for a court order to pay invoices received after this date |
| Deadline to pay invoices  | Monday 4 July 2022       | You must pay all your invoices on or before this date. You or your supplier must apply for a court order to pay invoices after this date                                  |
| Deadline to submit your spending return if you spent £250,000 or less | Friday 5 August 2022     | Submit your spending return to us on or before 5 August 2022  |
| Deadline to submit your spending return if you spent over £250,000    | Saturday 5 November 2022 | Ensure your spending return is audited and submit it to us on or before 5 November 2022   |

## How we can help

You can view our full range of guidance and up-to-date resources on our website. You can contact us on the phone number below or via email on the addresses below. We are here to help, so please get in touch.

Call us on 0333 103 1928

Or email:

- Northern Ireland:  
[infonorthernireland@electoralcommission.org.uk](mailto:infonorthernireland@electoralcommission.org.uk)

- General  
[pef@electoralcommission.org.uk](mailto:pef@electoralcommission.org.uk)

Visit us at [electoralcommission.org.uk](https://electoralcommission.org.uk)

We welcome feedback on our guidance – just email us at:  
[pef@electoralcommission.org.uk](mailto:pef@electoralcommission.org.uk)