

Local elections in  
Wales May 2022

# Guidance for candidates and agents

Part 3 of 6 – Spending and  
donations

This guidance is for the local elections in Wales being held on 5 May 2022.

## 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 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-finances>

# Spending and donations

## This document explains:

The rules on spending and donations for candidates and agents in the run-up to the local elections in Wales on 5 May 2022.

## The document covers:

- key guidance changes
- 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

## Links:

- [Candidates spending return \(PDF\)](#)
- [Candidate spending return \(XLS\)](#)
- [Candidate return: Explanatory notes](#)
- [Candidate declaration](#)
- [Agent declaration](#)

## Key guidance changes for May 2022

<b>Changes due to new legislation</b>		
<b>Issue</b>	<b>Change</b>	<b>Page</b>
Spending limit	The spending limit for candidates in local elections in Wales has been increased.	8-9
Exemptions from the spending rules	<p>The following costs will no longer count as election expenses for candidates at local elections in Wales:</p> <ul style="list-style-type: none"> <li>• Reasonable translation costs between English and Welsh</li> <li>• Costs that are reasonably attributable to a candidate's disability</li> </ul>	28
Donations rules	<p>The rules on which companies are permissible donors changed in 2021 following the UK's exit from the EU.</p> <p>Under the new rules a permissible company must be incorporated in the UK, rather than in an EU member state.</p>	62

# 3

<b>General updates to the guidance</b>	
<b>Change</b>	<b>Page</b>
More detail on what counts under each category of spending	10-27
New examples: Staff costs	22
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New examples: Notional spending	32-34
New examples: Candidate or party spending	36-37
New examples: Material distributed across a number of electoral areas	38-39
New guidance and examples on assessing if spending promotes the candidate, and if it does, how it is reported	40-42
More detail explaining what an unincorporated association is	65

## Introduction

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

This document explains the rules for the local elections in Wales, to be held on 5 May 2022.

**Section A** sets out the rules on how much you can spend, the activities covered by the rules, and what information needs to be recorded.

**Section B** sets out the rules on donations, how to check if you can accept them and what records you must keep. Donations include contributions of money, goods or services towards your spending.

**Section C** explains how to report your campaign finances after the election. **Even if you don't spend any money, you must still submit a return.**

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

However, after the election, both the candidate and the agent must sign declarations to say that their spending and donation return is complete and correct to the best of their knowledge.

This means that candidates also need to be fully aware of the rules, and ensure that their agent is following them.

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](#).

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## 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 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.

Candidate spending includes any expenses incurred, whether on goods, services, property or facilities, for the purposes of the candidate's election during the regulated period.

This includes:

- items or services bought before the regulated period begins, but used during it
- the value items or services given to you free of charge or at a non-commercial discount of more than 10% - known as 'notional spending'

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

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.

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.





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## 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 2022 local government elections in Wales begins on the **day after the date** you officially become a candidate and ends on polling day, **5 May 2022**.

### **When does a person officially become a candidate?**

The earliest date you can officially become a candidate is the last date for publication of the notice of election, which will be Monday 28 March 2022.

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 mentioned your intention at a residents' meeting.

If your intention to stand has not been announced by 28 March 2022, you will officially become a candidate on the earlier of:

- the date your intention to stand is announced
- the date when you submit your nomination papers

This must be prior to the close of nominations, which is 4pm on Tuesday 5 April 2022.

For information on becoming a candidate see our [guidance page for candidates and agents](#).

## How much can I spend?

The spending limit for the regulated period is £806, plus 7p per local government elector in the ward registered to vote on the last day for publication of the notice of election in the ward which you are standing for.

Your local electoral registration officer will be able to give you the number of registered electors in the local authority in which you are standing

### For example

If there are 7,500 electors in a ward, the spending limit is:

$$£806 + (7,500 \times 0.07) = £1,331$$

Your local electoral registration officer will be able to give you the number of electors in the ward.

### Spending limits for joint candidates

You are a joint candidate if you stand in the same ward and:

- have the same election agent or
- use the same campaign rooms or
- publish joint material

Joint candidates have lower spending limits, as they are sharing some of the costs. You should calculate your spending limit as explained above, and then reduce it by:

Number of joint candidates	Reduction of spending limit
Two	25% - a quarter
Three or more	33% - a third

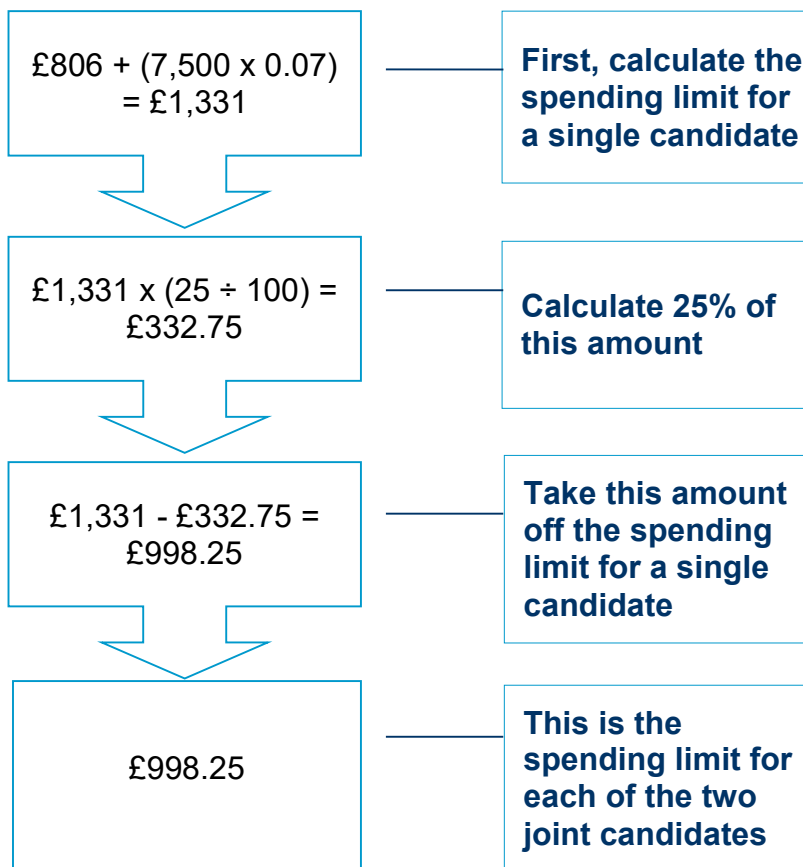
If you are not sure if you are a joint candidate, please contact [us](#).

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## For example:

Two candidates standing in the same ward decide to issue joint campaign material. This makes them joint candidates.

There are 7,500 electors in the ward in which they are standing. To calculate each joint candidates spending limit:



## What 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 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.

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

## Advertising of any kind

### General costs:

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

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 candidate
- designing and building the website
- a portion of any website or material that is set up to obtain funds for the candidate but also promotes the candidate 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 candidate via any kind of social media channel or platform

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

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## **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.

## **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 that 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:

- 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 the candidate's election campaign, except where:

- the equipment was acquired by the candidate principally for the candidate's own personal use
- it is provided by another individual, the equipment was acquired by that individual for their own personal use and the candidate is not charged for the use of it

Where paper, photocopying equipment or a printer is purchased or hired principally for use in the campaign, the full cost must be reported.

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

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

It includes the cost of food and/or accommodation for any individual who provides services in connection with advertising material for the candidate that is paid for or reimbursed by the candidate, the candidate's party or another third 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 in a specific electoral area and the cost of modelling by an 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, including a political 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 the unsolicited material by distribution or other means, 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 candidate 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.

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

- photocopying equipment
- printing equipment

for use in the candidate's election campaign, except where:

- the equipment was acquired by the candidate principally for the candidate's own personal use
- it is provided by another individual, the equipment was acquired by that individual for their own personal use and the candidate is not charged for the use of it

Where paper, photocopying equipment or a printer is purchased or hired principally for use in the campaign, the full cost must be reported.

It includes the cost of purchase and use of any other 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 food and/or accommodation for any individual who provides service in connection with unsolicited material for the candidate that is paid for or reimbursed by the candidate, the candidate's party or another third party.

## **Costs that are excluded**

It does not include any cost associated with the obtaining of data as permitted under any statute or regulation.

For example, candidates are entitled to a copy of the electoral register.

## Transport costs

It includes the cost of transport for the agent where they are reimbursed by the candidate, the candidate's party or another third party.

### **Transport of volunteers and campaigners**

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 candidate.

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 candidate, the political party or a third party, where the individuals being transported were campaigning or undertaking activities associated with the campaign for the candidate.

### **Transport to an event**

It includes the cost of transporting attendees to an event promoting the candidate where that cost is reimbursed or paid for by the candidate, the candidate's party or another third party.

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## **Transport that is promoting the candidate**

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

- design and application of the design to the vehicle or form of transport
- driving or moving a vehicle around a specific electoral area
- parking fees where a vehicle is used to display material

## **Costs that are excluded**

The following costs are excluded:

- where the cost is paid for by the individual who used the transport, where that payment is not reimbursed, or
- where transport is provided free of charge by any other individual if the means of transport was acquired by that person principally for their own personal use

‘Personal expenses’ include the reasonable travelling expenses of the candidate in relation to the election.

Where a transport cost is a personal expense for the candidate, this does not count towards the spending limit. It must be recorded as a personal expense in the spending return.

See page 30 for more on personal expenses.

## Public meetings of any kind

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

This includes the cost of the 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 public meeting
- holding or conducting a public meeting to promote the candidate
- live streaming or broadcasting a public meeting by any means

### **Other costs under public meetings**

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 candidate
- live streaming or broadcasting a public meeting by any means

It includes the cost of accommodation and other expenses for any attendee where that cost is reimbursed or paid for by the candidate, the candidate's party or another third party.

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## **Costs you do not need to include**

You do not need to include:

- 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 on the facts of 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 which explains when the spending rules may apply to these events.

## Staff costs

### Agent costs

This includes any remuneration, including allowances, paid to the agent.

### Staff who are employed by a political party

It includes the cost of any staff member of a political party who provides services to the candidate that are for the purposes of the candidate's election during the regulated period, or provides services to the candidate that are for the purposes of the candidate's election prior to that time which are then used during the regulated period.

Some examples of costs associated with political party staff:

- a staff member of a political party spends their paid working hours coordinating volunteers campaigning for a candidate in a specific constituency. Their work time is to be regarded as for the purposes of the candidate's election. If it is made use of by or on behalf of the candidate, then the costs of paying that staff member must appear in the candidate return as notional spending (see p32). If it is not made use of by or on behalf of the candidate, it will count as local campaigning for the candidate (see p31).
- a staff member of a political party spends their paid working hours on a number of different campaigning activities, including both promoting the party generally and promoting a specific candidate. The proportion of their work time that is spent promoting the candidate is to be regarded as for the purposes of that candidate's election. If it is made use of by or on behalf of the candidate, then that proportion of the costs of paying that staff member must appear in the candidate return as notional spending (see p32). If it is not made use of by or on behalf of the candidate, it will count as local campaigning for the candidate (see p31).
- a number of candidates attend a briefing on the party's manifesto pledges given by paid party staff. Because the focus is on national party manifesto pledges, the briefing is not to be regarded as given for the purposes of their election as candidates. Therefore no spending needs to appear in the candidate returns.



## **Staff monitoring social media and other press activities**

It includes the cost of staff engaged in the management and monitoring of social media channels or platforms and the obtaining of data to allow targeted campaigning. This includes hiring staff to analyse and sort the data and the cost of staff to monitor and post or respond to any kind of social media or other account.

It includes the cost of staff engaged in the management of press activities of any kind, including staff who are liaising with, managing or monitoring any kind of media activity by any means in connection with the candidate's election.

## **Any other person whose services are engaged**

It includes the cost of any other person whose services are engaged in connection with the candidate's election.

## **Volunteer time**

It does not include the cost for services of an agent or any other person who is a volunteer.

You also do not have include the costs of people's travel, food and accommodation costs while they campaign on your behalf, if they meet the costs themselves.

However, any expenses you meet for them, or reimburse them for, such as transport or accommodation, do count as your spending.

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 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, it is likely this will be notional spending.

## Accommodation and administrative costs

### **Office space and equipment**

This includes the rental cost of office space, including business rates, for the candidate's campaign, whether newly rented or under an existing rental agreement, and so notional spending will be incurred where such office space is provided free of charge or at a discount by a political party or a third party.

It includes the cost of office space where that office space is being shared. An apportionment must be made and an amount that reasonably reflects the use by the candidate in campaigning must be included in the return for the candidate. This amount will count towards the spending limit of the candidate.

It includes the cost of purchase, use or hire of any general office equipment for the candidate's campaign, and so notional spending will be incurred where such equipment is provided free of charge or at a discount by a political party or a third party.

For example, desks, chairs and computers provided by a party for use in the candidate's campaign.

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

- mobile phones or other hand-held devices
- the associated contracts

for use in the campaign by the candidate, agent and any other staff or volunteer, where that equipment and/or associated costs are paid for by the candidate, the candidate's party or another third party except where:

- the equipment was acquired by the candidate principally for the candidate's own personal use and the costs are not more than would usually be incurred outside of an election period

- it is provided by another individual, the equipment was acquired by that individual for their own personal use, the costs are not more than would usually be incurred outside of an election period and the candidate is not charged for the use of it

Some examples of costs associated with mobile phones:

- if a SIM card with a data and calls allowance is bought for a candidate to use in their campaign, this would count as candidate spending
- if a volunteer's mobile phone is used to co-ordinate other volunteers, and a portion of the phone contract charges are reimbursed by the candidate to the volunteer, this would count as candidate spending
- if the candidate uses their own phone which they acquired for their own personal use, and no further costs are incurred beyond the usual monthly charge for calls, data etc, this does not count as candidate spending

### **Overheads**

It includes the cost of:

- electricity
- phone lines and internet access

for use in the candidate's campaign.

It includes the subscription cost for media monitoring services, press wire and press release services.

### **Costs associated with agents, volunteers and employees**

It includes the cost of accommodation for the agent where it is reimbursed by the candidate, the candidate's party or another third party.

It includes the cost of volunteers, employees and party employees campaigning for the candidate in a specific electoral area, including their accommodation costs if they are reimbursed by the candidate, the candidate's party or another third party.

## **Costs which are excluded**

It does not include the cost of childcare for a candidate or their agent or a volunteer.

It does not include the cost of water, gas or council tax.

It does not include the provision by any other individual of accommodation which is the sole or main residence of the individual if the provision is made free of charge.

'Personal expenses' include the reasonable accommodation costs of the candidate in relation to the election.

Where an accommodation cost is a personal expense for the candidate, this does not count towards the spending limit. It must be recorded as a personal expense in the spending return.

See page 30 for more on personal expenses.

## What doesn't count as candidate spending?

- anything (except adverts) appearing in a newspaper or on a licensed broadcast channel
- facilities you use because you are entitled to do so as a candidate, such as a public room for a meeting
- volunteer time including time spent by your staff that you do not pay them for
- use of someone's main residence, 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 computing or printing equipment acquired principally for that person's personal use and provided free of charge
- any reasonable costs relating to translating from English to Welsh or vice versa

For example, hiring a translator to translate campaign material from English into Welsh

- reasonable costs attributable to a candidate's disability

For example, a BSL interpreter at a campaign event for a candidate with a hearing impairment

### **Access to Elected Office Fund Wales**

There is a fund to support disabled candidates with costs relating to their disability.

For details please see their website here:

<http://www.disabilitywales.org/projects/access-to-elected-office-fund-wales/>

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## Use of items

When you use an item for the first time, you must include the cost.

### **Items that are not used**

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.

You should retain the unused material or evidence it was destroyed.

If you use the leftover items at a later election, you must report the spending on those items at that later election.

### **Re-use of items**

Where you have paid for an item, you must report the full cost at the time of first use, even if you intend to use it again at a future election.

If you do use it again at a subsequent election, you do not have to report the original payment again. There may be some associated costs which must be reported at that election, for example for storage or cleaning.

## Personal expenses

Personal expenses include the reasonable travel and living expenses (such as hotel costs) of the candidate. Personal expenses do **not** count towards the 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.

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



## Local campaigning

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

Local non-party campaigners can spend up to £50 + 0.5p per elector during the regulated period on campaigning for or against a candidate in the ward.

For example, if there are 1,000 people on the ward electoral register, the local non-party campaigner spending limit would be:

$$£50 + (1000 \times 0.5p)$$

$$£50 + (£5) = £55$$

A local non-party campaigner cannot spend more than £50 + 0.5p per 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.

Non-party campaigners planning a local campaign should read our [guidance for local non-party campaigners](#).

## Items received free of charge or at a discount and ‘notional spending’

Sometimes you may pay for items or activities at a lower cost than their commercial value, or be given them for free.

If you then make use of them in your campaign, the full commercial value counts towards your spending limit, as if you had paid for it in full.

The full amount is treated as though it had been incurred by the candidate.

For example:

- a supplier who supports your campaign gives you a reduced rate for goods or services
- your party lets you use an office or other facilities for free

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

- they are provided for your use 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 £50
- they are made use of by or on behalf of the candidate

If you receive a discount of 10% or less, or the difference in value is £50 or less, you only need to record the amount you paid.

The difference in value between the commercial rate and the price you pay is called ‘notional spending’.

**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.

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.



### Examples

The following examples illustrate what is and what is not notional spending.

- A party sends some leaflets, worth £200, to one of their candidates to use in their campaign. The candidate accepts the leaflets and then distributes them.

The leaflets have been transferred to the candidate, and by distributing them the candidate has made use of them. The £200 must be reported as notional spending.

- A printer gives the candidate a 50% discount on printing their leaflets. The candidate accepts the leaflets and arranges for volunteers to deliver them to voters.

By arranging the delivery, the candidate has arranged for the leaflets to be used on their behalf. If it is over £50, 50% of the value of the printing costs must be reported as notional spending.

- A party sends one of their candidates some leaflets to use in their campaign, but the candidate and their agent never deliver the leaflets.

Although the leaflets have been provided to the candidate, they not been made use of by or on behalf of the candidate. This is not notional spending. The leaflets have not been used at all, and no spending need appear in the return.

- A party sends out some leaflets that promote the candidate, directly to voters. They inform the candidate they're going to do so in advance.

In this example, the party has not provided anything to the candidate – they have just told the candidate what they are doing. They have campaigned for the candidate themselves. Although the leaflets may benefit the candidate, the party

has not given something to the candidate that the candidate can then decide whether or how to use.

This is not notional spending. It is local campaigning to promote the candidate – see the previous section. As it has not been authorised by the agent, the party cannot spend more than £50 + 0.5p per elector in the ward.

### **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.

After the election, the agent must make a declaration of the value of each item of notional spending. The value you declare must be a fair and honest assessment of the commercial value.

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

If you are not sure how to value something, please [email](#) or call us for advice.

### **Valuing seconded staff**

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

You do not need to include the employer's national insurance or pension contributions. You will need to include the value of any expenses, such as travel or food, that you or the employer refunds.

## 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
- your campaign spending and other activities such as an office that you share with your local party
- items used to promote two candidates standing together in the same ward

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.

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, you will have to sign a return to declare that it is complete and correct to the best of your knowledge and belief.

It is an offence to knowingly make a false declaration.

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

For more information on splitting party campaign spending, see:

- [Expert paper: splitting spending](#)



## Political parties and election spending

Political parties will often spend money at elections, promoting the party in general as well as particular candidates.

In the period before certain elections, parties have their own spending limits for campaigning. These are separate from the candidate spending limit.

There is no party spending limit in Wales in 2022.

### **Deciding if an item is spending to promote a candidate**

If an activity is aimed at voters in the electoral area in which the candidate is standing to promote or secure the election of that candidate, then it is spending to promote the candidate.

For example, activity promoting a party will be regarded as promoting a candidate whenever the item:

- identifies the specific candidate
- identifies the specific electoral area in which the candidate is standing

The following scenarios include examples of spending by a candidate and examples of spending by a political party.

- A candidate produces a leaflet that encourages voters to vote for their party in a particular electoral area. The electoral area is named in the leaflet. This is candidate spending and must appear in the candidate return.
- A candidate puts up a billboard on a roadside with their picture on it. The billboard is situated at a station outside of the electoral area but the station has a high level of commuters from the electoral area that use that station. The candidate is identifiable and it is aimed at voters in the candidate's electoral area. It must go in the candidate return.
- A political party produces a letter that sets out the party's policies and in the final lines it asks voters to vote for a specific candidate in that electoral area. Since the candidate is identifiable, the letter is to be regarded as distributed for the purposes of the candidate's election. If the leaflet is made use of by or on behalf of the candidate, it must appear in the candidate return as notional spending (see p32). If it is not made use of by or on behalf of the candidate, it will count as local campaigning for the candidate (see p31).
- A political party produces an advert that sets out the party's policies and asks voters to vote for the party in that electoral area. Although the advert does not name the candidate, it identifies the electoral area. Therefore the advert is to be regarded as distributed for the purposes of the party's candidate's election. If the advert is made use of by or on behalf of the candidate, it must appear in the candidate return as notional spending (see p32). If it is not made use of by or on behalf of the candidate, it will count as local campaigning for the candidate (see p31).
- 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 an electoral area, the letter itself does not identify the candidate or the electoral area. 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.

### Material distributed across a number of electoral areas

Where material:

- features a candidate
- is distributed across a wider area than just the specific electoral area in which that candidate is standing

a proportion of the cost of that material will be regarded as used for the purposes of the candidate's election.

The proportion that will be regarded as used for the purposes of the candidate's election is the cost of distribution in that candidate's specific electoral area.

The following examples are all of spending by a political party.

- A leaflet featuring the party leader is distributed across Great Britain, including in the electoral area where the party leader is standing. The leaflets distributed in the party leader's electoral area are to be regarded as distributed for the purposes of the leader's election as a candidate.
- A prominent local councillor is featured in a leaflet that is distributed across the entire county, including in the specific electoral area they are standing in. The leaflets distributed in the councillor's electoral area are to be regarded as distributed for the purposes of the councillor's election as a candidate.
- A party prepares a digital campaign featuring a popular party member in one area of the country. The party member is a candidate in one part of that area. The material is targeted at a particular group of voters and will appear in the social media feeds of someone who is in the target group. The target group includes a geographic location. The proportion of the campaign targeted in the prominent party member's electoral area is to be regarded as published for the purposes of their election as a candidate.

In the examples above, if the item is *made use of by or on behalf of* the candidate, then the relevant proportion of the cost of targeting the candidate's electoral area must appear in the candidate return as notional spending (see p32). If it is not made use of by or on behalf of the candidate, it will count as local campaigning for the candidate (see p31).



- A party prepares a digital campaign featuring a popular party member across the entire country, including where the party member is a 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.

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](#).

## How to assess how to report an item of spending: does it promote a candidate, and if it does, how to report it

This section shows how to apply the guidance from earlier in the document, on whether spending promotes a candidate, and then if it does, the different ways of reporting it.

For any item of spending that is one of the types of spending on the list on page 9, you should first determine whether the spending promotes the candidate – see page 35.

If it does, then it falls under the rules for spending that promotes a candidate.

You should then work out which type of spending it is:

- ordinary spending incurred by the candidate or agent
- notional spending
- local campaigning

The following examples illustrate first determining whether the spending promotes the candidate, and then determining how it must be reported.

- A party holds an event in the constituency. The party leader attends and gives a speech. In the speech the leader only talks about national policies. The candidate is invited to attend and does so. They do not play any other part in the event.

The event does not identify the candidate either by name or through the electoral area.

Since the event does not identify the candidate, it does not count as spending to promote the candidate.

The spending on the event will be party spending, if it takes place in a regulated period for parties. There is no regulated period or spending limit for political parties in Wales in May 2022.

- A party holds an event in the candidate's electoral area. The party leader attends and gives a speech. In the speech the leader talks about national policies for most of the time, but spends ten minutes talking specifically about the electoral area and the candidate. The candidate is invited to attend and does so. They do not play any other part in the event.

As the candidate and the electoral area are named, that section of the event counts as promoting the candidate.

Nothing has been provided to the candidate for them to use, so it is not notional spending. Rather, the party is campaigning for the candidate.

The spending on the proportion of the event which promotes the candidate is local campaigning for the candidate. The party must not incur expenses of more than £50 + 0.5p per elector on promoting the candidate, unless they have the agent's written authorisation to do so.

- The party holds an event in the candidate's electoral area. The party leader attends and gives a speech. In the speech the leader talks about national policies, but also invites the candidate to give their own speech for ten minutes of the time. The candidate accepts and gives the speech.

The candidate is identified by appearing on the stage, so that section of the event counts as promoting the candidate.

The party has provided the candidate with a facility – a slot at their event – and the candidate has made use of it by giving the speech.

This is notional spending. The appropriate value must be recorded in the candidate's spending return, and as a donation from the party.

- The candidate holds an event in their electoral area, organised by their agent. Their party provides money to cover the costs of the event.

The candidate features centrally in the event so this is spending promoting the candidate. The spending has been incurred by the agent, so this is ordinary candidate spending and must appear on the return.

Any gift of money of over £50 provided by the party is a donation to the candidate and must be reported in the donations section of the return. See section B for more on reporting donations.

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## Who is responsible for candidate spending?

There are rules to make sure that spending can be controlled and accurately recorded and reported.

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.

During the regulated period, only the following people are allowed to **incur** election spending:

- the agent
- the candidate, and
- anyone authorised by the candidate or agent

By **'incur'** we mean making a legal commitment to spend the money.

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



A different type of spending, notional spending, occurs when you make use of something that was provided for free or at less than the commercial price.

In this case, the notional spending is treated as though it had been incurred by the candidate.

For more on notional spending, see pages 32-34.

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 personal expenses for travel and accommodation
- the agent can authorise in writing someone to pay for minor expenses such as stationery or postage. The authorisation must include the amount of the payment.

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

Candidates can also act as their own election agents.

You should make sure that your volunteers and campaigners are aware of these rules and know who can and cannot incur or pay costs.

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## The records you must keep

You must record all 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 and must keep invoices or receipts for any payments of £20 or over.

The agent may want to 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 must 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

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

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 you have made use of them in your campaign and the value of the item is more than £50.

See pages 32-34 for more information.

## After the election

After the election, the agent must meet deadlines for:

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

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

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

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



## Section B – Your donations

This section explains the rules on donations, how to check if a donation can be accepted and what information needs to be recorded.

## An overview of the rules

Candidates can only accept donations of money, items or services towards their campaign spending from certain mainly UK-based sources, and must report them to the local returning officer after the election.

This includes donations from your local party.

If an election agent is appointed, donations must be passed to them as quickly as possible. The agent must then check whether or not the donation can be accepted.

Both the candidate and the 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 of this document.

## Part One – About donations

### What counts as a donation?

A donation is money, goods, property or services which are given:

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

and have a value of over £50. Anything with a value of £50 or less does not count as a donation.

Some examples of donations include:

- a gift of money or other property
- 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 of property or facilities, for example the free use of an office

For more information on sponsorship, see this document:

- [Expert Paper: Sponsorship](#)

## Local party fighting funds

Many political parties run local fighting funds for candidates. If the fund is managed and controlled by the party and not the candidate, donations to the fund are usually treated as made to the party and you do not need to treat them as donations to the candidate, unless the donations are specially made towards your election campaign. However, you will need to report donations from the local party that are made for the purpose of meeting your campaign spending.

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 UK registered company which is incorporated in the UK and carries on business in the UK
- a UK-registered trade union
- a UK-registered building society
- a UK-registered limited liability partnership (LLP) that carries on business in the UK
- a UK-registered friendly society
- UK-based unincorporated association that carries on business or other activities wholly or mainly in the UK and has its main office in the UK

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

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 charity regulator before accepting it

## How do you decide if you can accept a donation?

When you receive any donation of more than £50, you must immediately make sure that you know who the donor is and that the donation is from a permissible source.

When you receive a donation, you have 30 days to decide if you can accept it.

You should ask yourself:

- 'am I sure that I know who this donation is from?'
- 'is the donor permissible?'

If

- the donation is not from a permissible donor, or
- for any reason you cannot be sure of the true identity of the source

you must return it within the 30-day period.

If you don't, you will be deemed to have accepted it, you may commit a criminal offence and we may apply to the courts to have the donation forfeited.

If you've accepted an impermissible donation, you should tell us as soon as possible.

## Donations given on behalf of others

If you are given a donation on behalf of someone else, the person giving you the donation must tell you:

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

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

If you have reason to believe that someone might have made a donation on behalf of someone else but has not told you, you must find out the facts so that you can make the right checks.

If you are uncertain who the actual donor is you must not accept the donation.

## When do you 'receive' a donation?

You usually 'receive' a donation on the day you take possession of it.

For example:

- if you are given free leaflets, you receive the donation when the leaflets are handed over to you.
- if you are given a cheque, you receive the donation on the date that the cheque clears.
- if a donation is transferred directly into your bank account, you receive the donation on the date that 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 do not return the donation within the 30 days, you must send the donation to us. We will pay it into the Government's consolidated fund.



## How do you value a donation?

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

If you are given property, goods or services free of charge, or at a non-commercial discount 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 similar customers. If this information isn't available, you should find out what similar providers charge for the same property, goods or services and use this as the market rate.

You should keep a record of how you reached your valuation.

### 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. Our factsheet on sponsorship can be found [here](#).

### Valuing other types of donation

You can find more information on valuing office space and seconded staff in [Expert paper: Splitting campaign spending](#).

**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. This includes any special rate which is not available on the open market.

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

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

If the donor is an individual, you must record their address as it is shown on the relevant electoral register. If the donor is an overseas elector, you must record their home address. This is because no address will appear on the electoral register.

If the donor is a company, you must record the registered name, registered office and company number as it is shown on the Companies House Register.

If the donor is an unincorporated association, you must record the main office address. This is because there is no register of unincorporated associations to refer to.

## **Donations you have returned**

If you receive a donation from an impermissible source, the election agent must return it or pay it to the Commission, so we can pay it in to the Consolidated fund, and record these details:

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

## **After the election**

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



## Candidates who are party members or holders of elective 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 elected office are:

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

If you hold one of these elected offices and intend to stand for local government, you should make sure that neither office disqualifies you from holding the other.

More information about disqualifications is available in our guidance on [standing for election](#).

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

If you accept a donation or loan of more than £1,500 (or donations or loans from one source that in aggregate amount to more than £1,500), you must report it to us within 30 days of accepting it.

If you are elected, you will also be covered by these rules after you are elected.

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

## Part Two – How to check permissibility

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

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

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

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

If it is not completely clear who you should treat as the donor, you should check the facts to make sure.

## Donations from individuals

### What makes an individual permissible?

Individuals must be on a UK electoral register at the time 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.

You should contact the electoral registration department at your local council for your copy, explaining that you are asking for it as a candidate at an election or as the election agent on behalf of the candidate.

You should also ask them to send you all the updates to the register. This is important because an elector may be removed from the registrar and so at the time of making the donation not be a permissible donor.

You must check the register and updates carefully to make sure that the person is on the register on the date you received the donation.

### What information must you record?

You must record:

- the full name of the donor
- the address as it is shown on the electoral register, or if the person is an overseas elector, their home address (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.



## How to check if a company is permissible

### What makes a company a permissible donor?

A company is permissible if it is:

- registered under the Companies Act 2006
- incorporated in the UK
- carrying on business in the UK

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

### How do I check company registration?

You should check the register at Companies House, using the free Webcheck service at [gov.uk](https://www.gov.uk).

You should look at the full register entry for the company.

### How do you check if the company is carrying on business in the UK?

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

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

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

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



For any company, you should consider looking at:

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

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

### **What information must you record?**

You must record:

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

## Limited liability partnerships

### **What makes a limited liability partnership a permissible donor?**

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

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

### **How do you check permissibility?**

You should check the register at Companies House, using the free Webcheck service at [gov.uk](https://www.gov.uk).

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 page 62.

### **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 is an association of two or more individuals who have come together to carry out a shared purpose.

An unincorporated association has an identifiable membership which is bound together by identifiable rules or an agreement between the members. These rules set out how the unincorporated association is to be run and managed.

Sometimes the rules might be formalised, for example in a written constitution. However they do not need to be formalised.

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 62.

If you would like further advice on checking the permissibility of unincorporated associations in specific cases, please contact us.

#### **What information must you record?**

You must record:

- the name of the unincorporated association
- the unincorporated association's main address.

## Other types of donor

The table below shows how you check permissibility for other types of donor.

Type of donor	Requirement	Where to check
Political party	Registered on the Great Britain register of political parties	The Electoral Commission <a href="http://electoralcommission.org.uk">electoralcommission.org.uk</a>
Trade union	Listed as a trade union by the Certification Officer	The Certification Officer (GB) <a href="http://certoffice.org">certoffice.org</a> The Certification Officer (NI) <a href="http://nicertoffice.org.uk">nicertoffice.org.uk</a>
Building society	A building society within the meaning of the Building Societies Act 1986	The Financial Conduct Authority <a href="#">Mutuals Public Register</a>
Friendly/ industrial provident society	Registered under the Friendly Societies Act 1974 or the Co-operative and Community Benefit Societies Act 2014 or the Industrial and Provident Societies Act 1969 (NI)	The Financial Conduct Authority <a href="#">Mutuals Public Register</a>

### 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.

## After the election

After the election, the **agent** should make sure that

- all invoices are received no later than 21 days after the election result is declared
- all invoices are paid no later than 28 days after the election result is declared
- details of the candidates spending and donations are reported to the Returning Officer together with a declaration confirming the return is complete and correct no later than 35 days after the election result is declared.

Date result is declared	Latest date to:		
	Receive your invoices	Pay your invoices	Submit your return and agent declaration
5 May 2022	26 May 2022	6 June 2022	9 June 2022
6 May 2022	27 May 2022	6 June 2022	10 June 2022
7 May 2022	30 May 2022	6 June 2022	13 June 2022

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

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

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

You can find a copy of the spending return and the declarations you need to complete on our [guidance page for the local elections in Wales](#).

### **Invoices received or paid outside of the deadlines**

We call claims (invoices for your candidate spending) that are received by the election agent later than the deadline of 21 days, **unpaid claims**.

Unpaid claims cannot legally be paid unless a court order is gained granting leave to pay the claim.

We call claims (invoices) that were submitted within the deadline of 21 days but remain unpaid later than the deadline of 28 days, **disputed claims**.

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

Any claim paid:

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

following a **successful** application to the court and **after** the deadline for submission of election spending returns, **must** be reported in writing to the 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.

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

It can be an offence to pay an unpaid 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 amounts
- details of any notional spending, and a declaration of its value
- invoices or receipts for any payment of £20 or over
- details of any personal expenses

The return must also include details of all donations over £50. There is more information on the details that you need to report in Section B of this 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 candidate spending.

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

We produce forms 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.

## How we can help

You can find more information in the guidance documents we have suggested in this document, or you can view our full range of guidance and up-to-date resources on our website.

If it's easier, you can also call us using our phone numbers below or email us. We are here to help, so please get in touch.

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

Email us at: [infowales@electoralcommission.org.uk](mailto:infowales@electoralcommission.org.uk)

Call us on 0333 103 1929

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