

Non-party campaigner spending and donations return for UK Parliamentary general elections

Explanatory notes on completing form TP4

Before completing this form, all registered non-party campaigners should read our guidance for UK Parliamentary general elections (UKPGEs):
electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections.

If you have registered with the Electoral Commission as a non-party campaigner, you must report your donations and spending to us after the election if during the regulated period:

- you spend more than £20,000 in England or £10,000 in any of Scotland, Wales or Northern Ireland, or
- you spend more than £17,553 in a particular constituency (which is an offence)

Each non-party campaigner's spending return must list each item of expenditure incurred by or on behalf of the campaigner at the election in question.

The return must be submitted within three months of the date of the election if expenditure was £250,000 or less, and within six months of the date of the election if expenditure was more than £250,000.

Each of the following notes corresponds to a numbered section on form TP4.

How to use the form

Scroll through the worksheets

Use the arrows [◀ and ▶] in the bottom left hand corner of the screen to move through the tabs along the bottom of the screen.

There are a total of 18 worksheets to complete.

Form TP4 should be returned to:

Compliance and Transparency Team
The Electoral Commission
3 Bunhill Row

London
EC1Y 8YZ

Tel: 0333 103 1928

Email: pef@electoralcommission.org.uk

Web: electoralcommission.org.uk

1 Details of non-party campaigner and election

1a Non-party campaigner details

Please enter the following details:

- the name of the registered non-party campaigner
- your registration reference number (optional). This begins with the prefix 'TP' and was provided to you on registration or alternatively is available from the register of campaigners here.
- the election to which the return relates

1b Declarations

The spending and donations declarations must be signed by the non-party campaigner's responsible person. This will be:

- in the case of an individual, that person
- in the case of an organisation or body, the person registered as the responsible person with the Commission

Please print off this worksheet and sign this page by hand. If you are submitting your return by email, please email a scanned copy of the declaration to pef@electoralcommission.org.uk.

It is an offence for a person to make a false declaration knowingly or recklessly, or to fail to submit a return by the relevant deadline.

1c Auditor details (if over £250,000)

Campaign expenditure returns detailing expenditure of more than £250,000 must be accompanied by a report by an independent auditor. Where applicable, the name and address of the auditor must be given.

2 Summary of spending

2a Spending before registration

Please provide the total amount of campaign spending incurred during the regulated period before you registered as a non-party campaigner.

2b Categories of spending

In respect of each of England, Scotland, Wales and Northern Ireland, please give the total amount of expenditure incurred in each of the following categories of expenditure:

- election material (A)
- canvassing or market research (B)
- press conferences and other media events (C)
- transport (D)
- public rallies or other public events (E)
- overheads and other administration (F)
- the total expenditure incurred (i.e., the sum of all the above).

2c Types of payment

For each of England, Scotland, Wales and Northern Ireland, please complete this section giving a summary of spending incurred during the regulated period after you registered as a non-party campaigner. This includes:

- the total of payments you made
- the total of notional spending incurred
- the total of any unpaid claims
- the total of any disputed claims
- the total expenditure incurred (i.e. the sum of all the above)

Please check the information you are providing and your calculations carefully. You should make sure you have correctly attributed your spending to each of England, Scotland, Wales and Northern Ireland. The total expenditure recorded in 2b should equal the total expenditure in 2c. If they are not equal, then check you have completed the worksheets on unpaid and disputed claims.

If you have no spending to report for a particular category you do not need to complete the worksheet, but you must enter 0 (zero) for the relevant category in the tables.

2d Constituency spending

Please list each constituency where you spent more than £14,042 on regulated spending during the regulated period and give each constituency a unique reference.

Where any item of spending was incurred in these constituencies, please enter the corresponding reference in the spending worksheet in the 'Constituency reference' column.

3 Summary of donations

3a Donations below the reporting threshold

Please report the total value of all donations accepted between £500 and £7,500 received for the purpose of meeting spending on regulated campaign activity. You do not need to provide any more information about these donations.

3b Donation worksheets

Please use this section to confirm whether you have completed the donations worksheets. If you have no donations to declare in a worksheet, you do not need to complete it and instead write nil in the relevant box.

Reporting spending

4 Supplier details

Supplier number

Please give each supplier a unique supplier number.

Your Supplier Number can only contain letters or numbers. It cannot contain spaces or special characters and must be 20 characters or less. For example, a Supplier Number for Royal Mail could be "RoyalMail".

Is the supplier an individual?

Please confirm whether the supplier is an individual or not.

Name and address of supplier

Please give the full name and address of the supplier of the goods or services to which each item relates.

5 Spending worksheets

There are five different worksheets, one to report each category of expenditure. These are named Spending worksheet A to F, followed by the category name.

If you have no spending to report for a particular category you do not need to complete the worksheet, but you must enter 0 (zero) for the relevant category in the earlier tables under Summary of spending.

Supplier number

Please enter the corresponding Supplier Number from the Supplier Details worksheet.

Item number

Please give each line of expenditure a unique item number.

Nature of expenditure

Please provide a description of the goods and services for which the expenditure was incurred, e.g. hire of a delivery van for a period of three weeks.

Invoice/receipt submitted

An invoice or receipt must be submitted for any item of expenditure of more than £200. Please indicate whether a document has been enclosed with the return.

Invoices should be labelled with the corresponding item number provided in the previous column.

Value

Please insert the amount of expenditure incurred on each item.

Part(s) of GB to which expenditure relates

Please insert the appropriate amount of the total expenditure attributed to each of England, Scotland, Wales and Northern Ireland.

Guidance on attributing expenditure is available in our UKPGE non-party campaigner guidance electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/spending-limits/attributing-your-spending

Date expense incurred

Please insert the date on which the expenditure was incurred by or on behalf of the non-party campaigner.

Date of claim for payment

Please give the date of the claim for payment from the supplier (usually the date on the invoice).

Date claim paid

This is the date on which the invoice was paid. This will be the date shown on any receipt.

Constituency spending

If an item of spending counts towards the spending limit in a particular constituency where you have spent more than £14,042 in total, you must mark the item with the relevant identifying letter from section 2d.

5 Notional expenditure

Declaration

The responsible person must make a declaration regarding notional expenditure.

Supplier number

Please enter the corresponding Supplier Number from the Supplier Details worksheet.

Item number

Please give each line of expenditure a unique item number.

Category of expense (A-F)

Please insert the appropriate category of expenditure using the letters shown in the summary of spending, e.g. expenditure on transport would be the letter D.

Nature of expenditure

Please provide a description of the goods and services for which the expenditure was incurred, e.g. hire of a delivery van for a period of three weeks.

Part(s) of GB to which expenditure relates

Please insert the appropriate amount of the total expenditure attributed to each of England, Scotland, Wales and Northern Ireland.

Guidance on attributing expenditure is available in our UKPGE non-party campaigner guidance electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/spending-limits/attributing-your-spending

Value

Please insert the value of the notional expenditure on goods or services provided.

Information on how to calculate the value of notional expenditure can be found at electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/notional-spending

Period/date expenditure incurred

Please insert the date or period when the expenditure was incurred.

Constituency spending

If an item of spending counts towards the spending limit in a particular constituency where you have spent more than £14,042 in total, you must mark the item with the relevant identifying letter from section 2d.

6 Unpaid claims

In this worksheet you will enter the details of any unpaid claims. These are invoices received after 30 days of the election. Please leave this worksheet blank if this is not applicable.

For further information on unpaid claims, please see electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/after-election/time-limits-receiving-and-paying-invoices.

Supplier number

Please enter the corresponding Supplier Number from the Supplier Details worksheet.

Item number

Please give each line of expenditure a unique item number.

Category of spending (A-F)

Please insert the appropriate category of expenditure using the letters shown in the summary of spending, e.g. expenditure on transport would be the letter D.

Nature of expenditure

Please provide a description of the goods and services for which the expenditure was incurred, e.g. hire of a delivery van for a period of three weeks.

Comments

This section should be used for any additional information, such as the reason for not having paid the claim.

Amount

Please insert the amount of the unpaid claim or invoice.

Part(s) of GB to which expenditure relates

Please insert the appropriate amount of the total expenditure attributed to each of England, Scotland, Wales and Northern Ireland.

Guidance on attributing expenditure is available in our UKPGE non-party campaigner guidance electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/spending-limits/attributing-your-spending

Date expense incurred

Please insert the date on which the expenditure was incurred by or on behalf of the non-party campaigner.

Date of invoice

Please insert the date shown on the invoice relating to the payment.

Constituency spending

If an item of spending counts towards the spending limit in a particular constituency where you have spent more than £14,042 in total, you must mark the item with the relevant identifying letter from section 2d.

7 Disputed claims

In this worksheet you will enter the details of any disputed claims. These are invoices received on time that remain unpaid after 60 days of the election. Please leave this worksheet blank if this is not applicable.

For further information on disputed claims, please see electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/after-election/time-limits-receiving-and-paying-invoices.

Supplier number

Please enter the corresponding Supplier Number from the Supplier Details worksheet.

Item number

Please give each line of expenditure a unique item number.

Category of expense (A-F)

Please insert the appropriate category of expenditure using the letters shown in the summary of spending, e.g. expenditure on transport would be the letter D.

Nature of expenditure

Please provide a description of the goods and services for which the expenditure was incurred, e.g. hire of a delivery van for a period of three weeks.

Comments

This section should be used for any additional information such as the grounds for the dispute between the non-party campaigner and the supplier.

Amount

Please insert the amount of the disputed claim or invoice.

Part(s) of GB to which expenditure relates

Please insert the appropriate amount of the total expenditure attributed to each of England, Scotland, Wales and Northern Ireland.

Guidance on attributing expenditure is available in our UKPGE non-party campaigner guidance electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/spending-limits/attributing-your-spending

Date expense incurred

Please insert the date on which the expenditure was incurred by or on behalf of the non-party campaigner.

Date of invoice

Please insert the date shown on the invoice relating to the payment.

Constituency spending

If an item of spending counts towards the spending limit in a particular constituency where you have spent more than £14,042 in total, you must mark the item with the relevant identifying letter from section 2d.

Reporting donations

After the election you must report details of:

- all donations from impermissible or unidentifiable donors
- all accepted donations with a value of more than £7,500
- all accepted donations from the same donor that add up to more than £7,500 (aggregated donations)

received for the purpose of meeting spending on regulated campaign activity. These donations are reportable in this section.

For further information about which donations are reportable in the spending and donations return, see electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/after-election/reporting-requirements-after-election/donations.

8 Donor details

In this sheet you will add the names and addresses of your donors. This worksheet is mandatory.

Donor number

Please give each supplier a unique donor number.

If you have reported donors at a previous election, you can export your donor details from PEF Online and add them to this sheet.

Your Donor Number can only contain letters or numbers. It cannot contain spaces or special characters and must be 20 characters or less. For example, a Donor Number for John Smith could be "JohnSmith".

You only need to enter each donor once, except in cases where a single donor has multiple addresses.

Donor status

Please indicate the status of each donor, selecting one of the categories below. In the case of a company, the company registration number should also be listed.

- individual
- company
- trade union
- building society
- limited liability partnership
- friendly or other registered society
- unincorporated association.

Full name and address

Please insert the full name and registered address of the individual or organisation which made the donation. The addresses of individual donors will not be published on the register of donations.

If the donor is an individual, please insert the address at which they are registered to vote (if the donation was from a bequest, please give the last address at which the individual was registered to vote in the five years ending with the date of their death). If the donor is an organisation, please give the organisation's registered address.

Company registration number

If the donor is a company, please enter the registered company number.

Electoral roll number (optional)

If the donor is an individual and the electoral roll number is known, you can enter this in this column. This column is optional.

Registered anonymously

If the donor is an individual, please confirm whether they are registered to vote anonymously.

For more information about accepting donations from individuals who have an anonymous registration, please see guidance about checking permissibility for individual donors electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/donations/who-can-you-accept-donations/individuals.

9 Monetary donations

In this sheet you will add the details of your reportable monetary donations. If you have no donations to declare in this worksheet, please write nil next to this worksheet name on the 'Summary of donations' sheet.

Donor number

Please enter the corresponding donor number from the Donor Details worksheet.

Amount/value

Please enter the amount in £ sterling that was received in cash, bank transfer or cheque etc.

Sponsorship

Please confirm whether the donation was received as sponsorship. Sponsorship is support given to help meet the costs of:

- any conference, meeting or other event (including digital conferences or events)
- the preparation, production, or distribution of a publication (print or digital), or
- any study or research.

Bequest

Please indicate whether the donation was in the form of a bequest.

Date received

Please specify the date on which the campaigner took possession of the donation. For monetary donations, this may be the day on which it was presented to you, or, if paid directly into an account, the day on which it was received into the account.

Date accepted

Please specify the date on which the donation was accepted.

10 Non-monetary donations

In this sheet you will add the details of your non-monetary donations. If you have no donations to declare in this worksheet, please write nil next to this worksheet name on the 'Summary of donations' sheet.

Donor number

Please enter the corresponding donor number from the Donor Details worksheet.

Value

Please enter the value of the goods or service which were provided.

Guidance on valuing non-monetary donations is available in our UKPGE non-party campaigner guidance electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/donations/how-do-you-value-a-donation.

Nature of donation

Please provide a description of the goods and services that were received, including the length of any period for which they were made available e.g. free use of a car for a period of 3 weeks.

Sponsorship

Please confirm whether the donation was received as sponsorship. Sponsorship is support given to help meet the costs of:

- any conference, meeting or other event (including digital conferences or events)
- the preparation, production, or distribution of a publication (print or digital), or
- any study or research.

More information about sponsorship is available in our guidance electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/donations/valuing-a-donation-sponsorship

Bequest

Please indicate whether the donation was in the form of a bequest.

Date received

Please specify the date on which the campaigner took possession of the donation. This may be the day on which it was presented to the campaigner.

Date accepted

Please specify the date on which the donation was accepted. This may be the day on which the relevant item was first used, e.g., the day on which a campaigner moved into an office provided rent free.

11 Impermissible donations

In this sheet you will add the details of any impermissible donations. If you have no donations to declare in this worksheet, please write nil next to this worksheet name on the 'Summary of donations' sheet.

Donor number

Please enter the corresponding donor number from the Donor Details worksheet.

Amount/value

Please enter the amount in £ sterling that was received in cash, bank transfer or cheque etc, or the value of the goods or service which were provided.

Nature of donation

Please provide a description of the goods and services that were received, including the length of any period for which they were made available e.g. free use of a car for a period of 3 weeks.

Reason for impermissibility

Please provide details of why the donor is impermissible.

Date received

Please specify the date on which the campaigner took possession of the donation. This may be the day on which it was presented to you, or, if paid directly into an account, the day on which it was received into the account.

Action taken (Deferred/Returned/Forfeited)

Please confirm what action has been taken regarding the impermissible donation:

- Deferred – no action has been taken
- Returned – the donation has been returned to the donor, person who made the donation on behalf of the donor, or the financial institution that provided you with the donation
- Forfeited – the donation has been transferred to the Electoral Commission

Please note that impermissible donations must be returned within 30 days of receipt. If your organisation keeps the impermissible donation after the 30 days, you are deemed to have accepted it and the campaigner and responsible person may also have committed criminal offences. Any potential breach will be dealt with in accordance with our Enforcement Policy.

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

Please see our guidance ‘What do you do if you receive a donation from an impermissible or unidentifiable source?’ for more information electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/donations/what-do-you-do-if-you-receive-a-donation-impermissible-or-unidentifiable-source.

Dealt with date

Please provide the date that the above action was taken.

12 Unidentifiable donations

In this sheet you will add the details of any donations from unidentifiable sources. If you have no donations to declare in this worksheet, please write nil next to this worksheet name on the ‘Summary of donations’ sheet.

Manner in which the donation was made

Please describe briefly the manner in which the donation was offered e.g., whether it came via a third party on behalf of an unidentified donor, was paid into a bank account, or received in the form of cash in an envelope delivered without any indication of its source.

Amount/value

Please enter the amount in £ sterling that was received in cash, bank transfer or cheque etc, or the value of the goods or service which were provided.

Nature of donation

Please provide a description of the goods and services that were received, including the length of any period for which they were made available e.g. free use of a car for a period of 3 weeks.

Date received

Please specify the date on which the campaigner took possession of the donation. For monetary donations, this may be the day on which it was presented to the party, or, if paid directly into an account, the day on which it was received into the account. For non-monetary donations, this may be the day on which it was presented to the campaigner.

Action taken (Deferred/Returned/Forfeited)

Please confirm what action has been taken regarding the impermissible donation:

- Deferred – no action has been taken
- Returned – the donation has been returned to the donor, person who made the donation on behalf of the donor, or the financial institution that provided you with the donation
- Forfeited – the donation has been transferred to the Electoral Commission

Please note that impermissible donations must be returned within 30 days of receipt. If your organisation keeps the impermissible donation after the 30 days, you are deemed to have accepted it and the campaigner and responsible person may also have committed criminal offences. Any potential breach will be dealt with in accordance with our Enforcement Policy.

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

Please see our guidance 'What do you do if you receive a donation from an impermissible or unidentifiable source?' for more information electoralcommission.org.uk/non-party-campaigners-uk-parliamentary-general-elections/donations/what-do-you-do-if-you-receive-a-donation-impermissible-or-unidentifiable-source.

Dealt with date

Please provide the date that the above action was taken.