

Overview

Overview of accounts for non- party campaigners

This document is for registered non-party campaigners who want a basic outline of their responsibilities for statement of accounts in relation to UK Parliamentary general elections

Forms you might need:

[SoA template](#)

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Translations and other formats

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

Tel: 020 7271 0500

Email: publications@electoralcommission.org.uk

Terms and expressions we use

We use '**must**' when we refer to a specific legal or regulatory requirement. We use '**should**' for items we consider to be minimum good practice, but which are not legal requirements.

You do not have to follow this guidance, but if you do, you will normally be doing enough to comply with the law.

Our approach to enforcement

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

We use advice and guidance proactively in order to secure compliance. And we take enforcement action, using our investigatory powers and sanctions, where it is necessary and proportionate to do so in order to meet our enforcement aims and objectives. If you do not comply with legal requirements you or your organisation may be subject to civil or criminal sanctions. You can find more information about the Commission's approach to enforcement at

www.electoralcommission.org.uk/party-finance/enforcement

Accounts for non-party campaigners

Who this document is for:

The responsible person for organisations that are registered non-party campaigners. Certain organisations may be exempt (see page 4)

Individuals who are registered non-party campaigners are exempt from providing a statement of accounts.

The document covers:

- a summary of your responsibilities
- keeping clear and accurate records
- preparing your statement of accounts
- sending us your statement of accounts

Statement of accounts templates

- [statement of accounts template](#)
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Summary

As the responsible person for a non-party campaigner, you are responsible for compliance with the rules under the Political Parties Elections and Referendums Act 2000 (PPERA).

Certain organisations registered with us as a non-party campaigner must send us a statement of accounts following a UK Parliamentary general election.

This overview will explain whether you must submit a statement of accounts and give you an understanding of what your responsibilities are and where you can find more information.

Introduction

As the responsible person of a registered non-party campaigner you are responsible for the campaigner's accounts and making sure they comply with PPERA.

Under PPERA, there are rules that cover donations and spending on regulated campaign activities in the run-up to certain elections. At UK Parliamentary general elections they also include extra reporting requirements for some campaigners.

This document explains the requirement for certain campaigners to submit statements of accounts after a UK Parliamentary general election. This is in addition to submitting a spending return.

In this guidance, we use 'you' to refer to a campaigner's registered responsible person.

We're here to help if you have any questions.

This overview explains what you need to know about keeping accounting records and preparing a statement of accounts.

For more information on the rules when you must register with us, see [Introduction for non-party campaigners](#)

Who is exempt from submitting statements of accounts?

You will be exempt from submitting a statement of accounts to us if:

- you are already legally required to submit a statement of accounts that we are able to inspect; and
- That statement of accounts contains the following information:
 - an income and expenditure account for the regulated period
 - a balance sheet, showing assets and liabilities of the organisation as at the end of the regulated period

You will be exempt if:

- you are a company who submits statutory accounts to Companies House
- you are a trade union who submits an annual return to the Certification Officer.
- you are a friendly, industrial, provident or building society who submits accounts to the Financial Conduct Authority
- you are a limited liability partnership who submits statutory accounts to Companies House
- you are a charity, charitable incorporated organisation or Scottish charitable incorporated organisation who submits accounts to a UK charity regulator

You will also be exempt if you are

- registered with us as an individual non-party campaigner
- a UK-registered political party who submits accounts to us.

Any other organisation that is a registered non-party campaigner must submit a statement of accounts to us.



Important

If your organisation does not fall into one of these categories, but you think should be exempt from submitting a statement of accounts to us, please contact us

A summary of your responsibilities

The statement of accounts that you submit to us must include:

- a statement of all income and expenditure of your organisation for the regulated period
- a Statement of Financial Position (commonly referred to as 'balance sheet') showing assets and liabilities at the end of the regulated period

Your statement of accounts should include the income and expenditure and assets and liabilities of the organisation as a whole, including all financial transactions - not just those relating to regulated campaigning activities.

You should keep clear and accurate accounting records during the regulated period to help you prepare the statement of accounts.

In the run-up to some elections, there is a set time where the rules on spending and donations apply. We call this time the 'regulated period'. The rules may differ, depending on which election is being held. [Read more about the regulated period here](#)

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Keeping clear and accurate records

You should make sure that your records show and explain your organisation's transactions, and give an accurate picture of the financial position of the organisation at any time during the regulated period.

Keeping these records properly will help you prepare your statement of accounts.

What your records should show

Your records should include:

- entries showing all the money that the organisation receives and spends from day to day during the regulated period
- basic information about what each entry relates to. For example, where the income came from, or what the money was spent on and who it was paid to.
- a record of the organisation's assets and liabilities.

Accounting methods

You can use either cash accounting or accruals accounting.

The main difference between the two methods is that:

- Under **cash accounting**, you record all receipts and expenditure payments arising during the period.
- Under **accruals accounting**, you record these transactions in the period when the benefit is received rather than when payment is made. You will also need to account for changes in amounts payable or receivable during the period.

We have some guidance on cash and accruals accounting available on our [statement of accounts guidance page](#).

If you need further information on keeping accounts you should seek specialist advice.

We have produced a [statement of accounts template](#).

It will help make it easier to prepare your statement of accounts.

If you use our template correctly, you will be doing enough to comply with the law.

Preparing your statement of accounts

If you have kept good records throughout the regulated period, preparing your statement of accounts should be straightforward.

What to put into your statement of accounts

You must include:

- an income and expenditure account for the regulated period
- a balance sheet, showing the organisation's assets and liabilities as at the end of the regulated period

You should include:

- an overview of the campaigning and financial activities conducted during the regulated period

Format of your statement of accounts

You do not have to use a particular format for your statement of accounts.

However we do provide a template and if you use our templates, and you base your accounts on accurate records, you will be doing enough to comply with the law.

You can complete your accounts using our online system PEF Online, for more information on this you can read our [user guide](#)

Do your accounts need to be audited?

You must have your accounts independently audited if:

- either your gross income or total expenditure during the regulated period is more than £250,000.

or

- Your regulated campaign spending during the regulated period is more than £250,000

If you need to have your accounts independently audited, you must submit an auditor's report when you send us your statement of accounts.

 Important

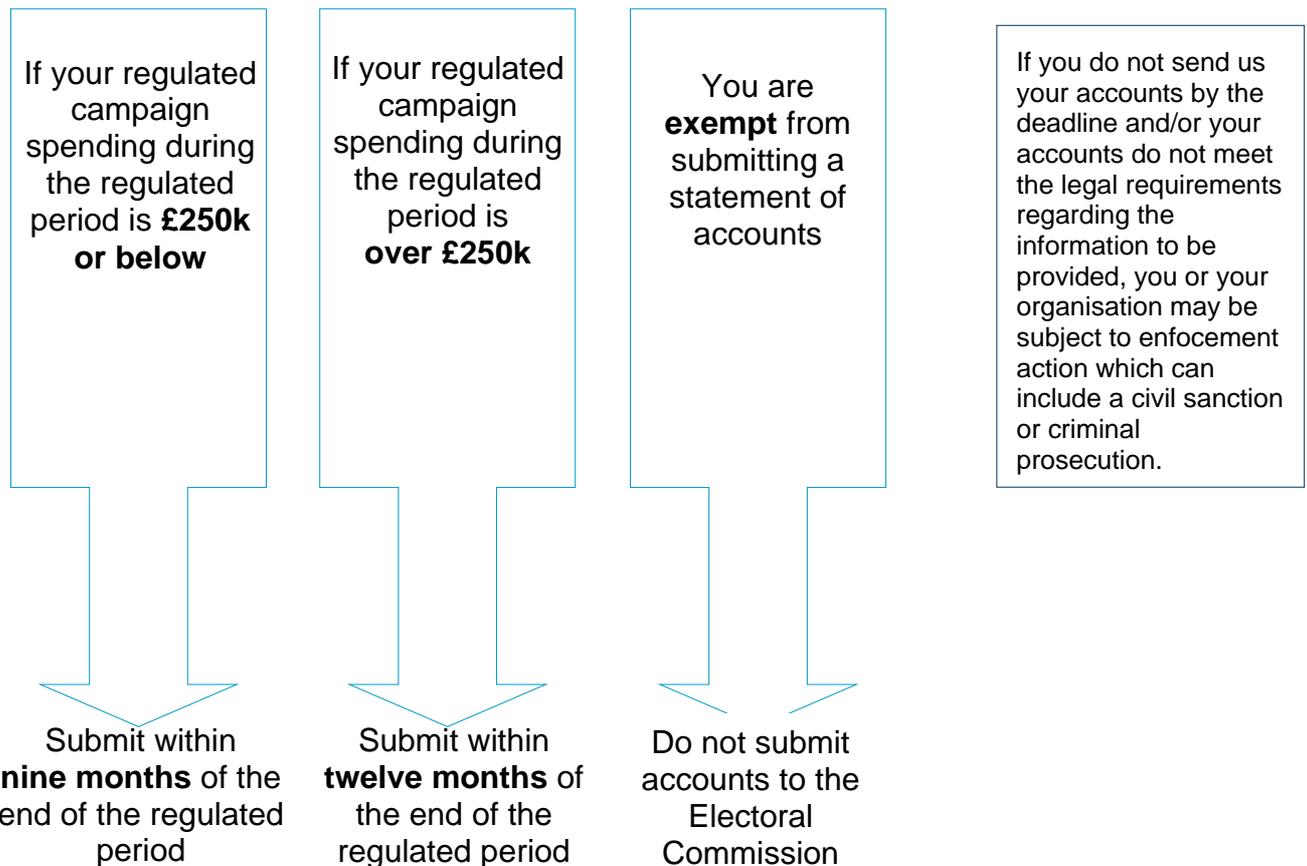
Regulated campaign spending is the amount of money spent on regulated campaign activity during the regulated period [To find out more read our guidance on this.](#)

Sending us your statement of accounts

You must submit your statement of accounts to us together with a declaration that states that the responsible person has examined the statement and that to the the best of their knowledge and belief, it is a complete and correct statement of accounts, as required by the law.

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

When do you need to submit your accounts and any auditor's report ?



What happens after you submit the statement of accounts?

We publish the statements of accounts that we receive on our website. You can see how accounts appear on our website at <http://www.electoralcommission.org.uk/party-finance/PEF-online-registers/statements-of-account>

How we can help

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

You can also contact us on one of the phone numbers or email addresses below. We are here to help, so please get in touch.

Call us on:

- **England:** 0333 103 1928
pef@electoralcommission.org.uk
- **Scotland:** 0333 103 1928
infoscotland@electoralcommission.org.uk
- **Wales:** 0333 103 1929
infowales@electoralcommission.org.uk
- **Northern Ireland:** 0333 103 1928
infonorthernireland@electoralcommission.org.uk

Visit us at www.electoralcommission.org.uk

We welcome feedback on our guidance – just email us at:
pef@electoralcommission.org.uk
