

Who is responsible for candidate spending and donations?

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

The 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.

Spending

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 laws 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.

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

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

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

You can find out more about reporting candidate spending after the election in [Candidate spending](#).

Donations

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.

You can find out more about reporting donations after the election in [Candidate donations](#).

Candidate spending

The following section provides guidance on candidate spending at local government elections in England.

This guidance covers:

- how much you can spend in the lead up to the election
- which activities count as candidate spending
- what records you must keep
- how to account for different types of spending

The election agent has the main responsibility for complying with these laws, even if they appoint a sub-agent to help you with your expenses. However, candidates should be fully aware of the laws as both the candidate and agent must declare that the spending return is complete and accurate to the best of their knowledge and belief. ^[1]

See [Who is responsible for candidate spending?](#) for more information about the responsibilities of the agent and candidate.

1. Section 82(1) & (2) Representation of the People Act 1983 (RPA 1983)

Last updated: 1 December 2023

When do the candidate spending laws apply?

We call the time when the spending laws apply the 'regulated period'.

The regulated period

The regulated period for the 2025 local government elections in England begins on the day after the date you officially become a candidate and ends on polling day, 1 May 2025. ^[1]

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 Tuesday 25 March 2025. ^[2]

You will become a candidate on this date if you or others have already announced your intention to stand. ^[3] 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 25 March 2025, 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 ^[4]

This must be prior to the close of nominations, which is 4pm on Wednesday 2 April 2025. ^[5]

1. Section 90ZA(1) Representation of the People Act 1983 (RPA 1983)
2. Schedule 2, paragraph 1 Local Elections (Principal Areas) (England and Wales) Rules 2006 (Principal Area Rules 2006)
3. S.118A(3)(a) RPA 1983
4. S.118A(3)(b) RPA 1983
5. Sch. 2, para. 1 Principal Area Rules 2006

Last updated: 18 November 2024

Incurring and making payments 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.

Who can incur candidate spending?

Once an agent is appointed, 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. You incur election spending when you enter a transaction with a supplier and become liable to pay for the item, goods or service they have provided to you. For example, you hire a printing company to print leaflets, or you sign a contract to rent an office.

Most of the time, payments are incurred and paid at the same time. For example, if you buy something online or in a shop. However, there are separate controls around who can legally commit to owe money for candidate spending and who can pay for election spending under the law.

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. ^[1]

Who can pay for candidate spending?

The agent rather than the candidate must make payments for most candidate spending. ^[2] There are four exceptions:

- the candidate can pay for items before the agent is appointed ^[3]
- the candidate can pay for personal expenses for travel and accommodation ^[4]
- 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. ^[5]
- the agent can give written authorisation for someone to incur spending on behalf of the candidate so that the spending does not count towards that person's 'permitted sum' on campaigning for the candidate (see [Local campaigning](#)). ^[6] The person authorised to incur the spending is also able to make the payments for that spending. ^[7]

If any payments are made by anyone other than the candidate, agent or sub-agent – for example by a person authorised in writing to incur spending – then this will be a donation to the candidate if it is over £50 (and it is not reimbursed by the agent). ^[8] See [Candidate donations](#) for more on donations.

Candidates can also act as their own election agents. ^[9] You should make sure that your volunteers and campaigners are aware of these rules and know who can and cannot incur or pay costs.

1. Section 74(3) & section 75(1) Representation of the People Act 1983 (RPA 1983)
2. S.73(1) & (5) RPA 1983
3. S.74(1B) RPA 1983
4. S.74(1) & s.118 RPA 1983
5. S.74(3) RPA 1983
6. S.75(1) RPA 1983
7. S.73(1) & (5)(ca) RPA 1983
8. Sch. 2A, para. 2(1)(c) & para. 4(2) RPA 1983
9. S.67(2) RPA 1983

How much can you spend?

The spending limit for the regulated period is £960, plus 8p 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. [1]

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.

Example A

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

$$£960 + (7,500 \times 0.08) = £1,560$$

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 one of the following conditions applies:

- you have the same election agent
- you use the same campaign rooms
- you publish joint material [2]

However, using the same campaign rooms by accident or coincidence is not in itself enough to make candidates joint candidates. [3]

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 [4]
Two	By 25% - a quarter
Three or more	By 33% - a third

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

Example B

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 candidate's spending limit, first calculate the spending limit for a single candidate:

$$£960 + (7,500 \times 0.08) = £1,560$$

Then calculate 25% of this amount:

$$£1,560 \times (25 \div 100) = £390$$

Take this amount off the spending limit for a single candidate:

$$£1,560 - £390 = £1,170$$

This is the spending limit for each of the two joint candidates.

1. S.76(2)(b)(ib) & (4) RPA 1983
2. S.77(2) RPA 1983
3. S.77(2)(j) RPA 1983
4. S.77(1) RPA 1983

Last updated: 18 April 2024

What records must you keep?

You should ensure that a system is in place to keep records of all your candidate spending so that you can comply with your reporting responsibilities after the election. Election agents are responsible for reporting spending after the election.

What you need to record

For each item of spending, you must record the following information to include in your spending return after the election:

- 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.

You must keep invoices or receipts for any payments of £20 or over. ^[1]

The agent may want to also keep copies of each example of campaign material (such as letters or leaflets) used in case there is a need to refer back to it.

You must also record details of spending where:

- you make use of items that have been provided to you
- you authorise spending to be incurred by someone else

See sections on [notional spending](#) and [local campaigning](#) for more details.

For information on the details required in the spending return, please see [Completing your return](#).

1. Section 73(1) & (2) Representation of the People Act 1983 (RPA 1983)

Last updated: 7 December 2023

What is candidate spending?

Candidate spending is spending on activities to promote your candidacy, or to criticise other candidates, during the regulated period. ^[1]

To be candidate spending it must:

- be an activity on list of types of election expenses
- promote the candidate ^[2]

Once you have determined that something is candidate spending, you need to determine how it must be reported. It may be:

- ordinary spending incurred by the candidate or agent
- [notional spending](#), where something is provided for you and made use of in your campaign
- [local campaigning](#), where spending is incurred by someone other than the candidate or agent

The following pages provide detail on the activities that count as candidate spending and the different ways the spending is reported.

1. Section 90ZA & section 118A(3) Representation of the People Act 1983 (RPA 1983)
2. S.90ZA RPA 1983

Last updated: 8 July 2024

What activities count as candidate spending?

During the regulated period, spending on any of the following activities will count as candidate spending if the activity promotes the candidate:

- [advertising of any kind](#). ^[1] For example, posters, newspaper adverts, websites, or videos
- [unsolicited material sent to voters](#). ^[2] For example, letters, leaflets, or emails you send that aren't in response to specific queries
- [transport costs](#). ^[3] For example, hire cars or public transport for your campaigners
- [public meetings](#). ^[4] For example, reimbursing expenses of attendees, hiring premises and paying for goods, services or facilities for a public meeting
- [staff costs](#). ^[5] 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](#). ^[6] For example, your campaign office
- [administrative costs](#). ^[7] For example, telephone bills, stationery, photocopying and the use of databases

This includes:

- all costs associated with an activity. For example, if you are producing leaflets or advertising, you must include the design and distribution costs
- items or services bought before the regulated period that you use during the regulated period
- some items or services given to you free of charge or at a discount that you make use of during the regulated period. See [Notional spending](#) for more information.

This spending must be reported in your spending return after the election. More details on each category are given on the following pages.

1. Section 90ZA & section 118A(3) Representation of the People Act 1983 (RPA 1983)
2. S.90ZA RPA 1983
3. Sch. 4A, para. 3 RPA 1983
4. Sch. 4A, para. 4 RPA 1983
5. Sch. 4A, para. 5 RPA 1983
6. Sch. 4A, para. 6 RPA 1983
7. Sch. 4A, para. 6 RPA 1983

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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.

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.

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.

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Unsolicited material addressed to voters

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 to target voters

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, 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.

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.

Last updated: 29 November 2023

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 or electricity 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.

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 and that payment is not reimbursed
- 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 [Personal expenses](#) for more information.

Last updated: 7 December 2023

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

Example A

A staff member of a political party spends their paid working hours coordinating volunteers campaigning for a candidate in a specific electoral area. Their work time is to be regarded as for the purposes of the candidate's election.

If it is provided to and 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 (if the value is more than £50).

If it is not provided to and made use of by or on behalf of the candidate, it will count as local campaigning for the candidate.

Please see [Notional spending](#) and [Local campaigning](#) for more information on these types of spending.

Example B

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 provided to and 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.

If it is not provided to and made use of by or on behalf of the candidate, it will count as local campaigning for the candidate.

Example C

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 to 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.

For example, they will be a volunteer if:

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

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.

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.

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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

Example A

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

Example B

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

Example C

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 or data. 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 [Personal expenses](#) for more information.

What doesn't count as candidate spending?

- costs that are reasonably attributable to the candidate's disability [\[1\]](#)
- anything (except adverts) appearing in a newspaper, periodical or on a licensed broadcast channel [\[2\]](#)
- facilities you use because you are entitled to do so as a candidate, such as a public room for a meeting [\[3\]](#)
- volunteer time including time spent by your staff that you do not pay them for [\[4\]](#)
- use of someone's main residence, provided free of charge [\[5\]](#)
- use of someone's personal car or other means of transport, acquired principally for that person's personal use and provided free of charge [\[6\]](#)
- use of someone's computing or printing equipment acquired principally for that person's personal use and provided free of charge [\[7\]](#)
- reasonable expenses attributable to the protection of persons or property, for example hiring security, using a PO Box to avoid publicising a home or office address on imprints, or purchasing antivirus software for protecting campaign computers [\[8\]](#)

1. Schedule 4A, paragraph 7A Representation of the People Act 1983 (RPA 1983)
2. Sch. 4A, para. 8 RPA 1983
3. Sch. 4A, para. 9 RPA 1983
4. Sch. 4A, para. 10 RPA 1983
5. Sch. 4A, para. 11 RPA 1983
6. Sch. 4A, para. 12 RPA 1983
7. Sch. 4A, para. 13 RPA 1983
8. Sch. 4A, para. 13A RPA 1983

Personal expenses

Personal expenses include the reasonable travel and living expenses of the candidate for the purposes of and in relation to the election. [\[1\]](#) Personal expenses do not count towards the spending limit but you must report them on your spending return. [\[2\]](#)

Personal expenses can include:

- public transport or taxi fares
- purchasing fuel for a vehicle or charging an electric vehicle
- hiring a car if candidate does not already own a car, or if their car is not suitable for campaigning
- staying at a hotel

For some personal expenses, you will need to estimate the proportion of your costs that are attributable to the election. For example, if you own a car, some of the fuel or charging costs during the election period are likely to be for other purposes. You should make an honest and reasonable assessment of these costs.

For domestic charging of electric vehicles, where there is no specific invoice for charging, you can estimate the cost by:

- comparing the capacity of the vehicle's battery with your cost per unit of electricity, and reporting an estimate of how many full charges are attributable to the election, or
- comparing your vehicle's mileage per unit of electricity to your cost per unit of electricity, and reporting an estimate of mileage attributable to the election

Candidates must provide a written statement of their personal expenses to their agent within 21 days of the result being declared. [\[3\]](#)

If personal expenses are provided to the candidate free of charge, or at a non-commercial discount of more than 10% and the difference in value between what the candidate pays is more than £50, it will also be reportable as notional spending and a donation to the candidate. Please see [notional spending](#) for more details.

1. Section 118 Representation of the People Act 1983 (RPA 1983)
2. S.76(5), s.81, s.90ZA(1) & Sch. 4A RPA 1983
3. S.74(2) & S.78(1) RPA 1983

Last updated: 13 December 2024

Unused and reused items ^[1]

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.

1. S.90ZA(1) RPA 1983

Last updated: 8 July 2024

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

Sometimes you might use something in your campaign that you did not have to spend money on, because it was provided to you as a benefit in kind, for free or at a discount.

Some examples of a benefit in kind could be:

- space in a hall for an event
- leaflets
- providing volunteers with food and transport

When you use something provided to you as a benefit in kind, the full value of what you used counts towards your spending limit and must be reported. ^[1]

This is called ‘notional spending’.

Benefits in kind transferred or provided for your use or benefit

Under the law there are two different terms used when assessing the value of these benefits in kind.

Items or goods are transferred to the candidate when ownership is given to the candidate. Where items or goods are transferred to the candidate free of charge or at a non-commercial discount of more than 10%, these must be valued at its ‘market value’. ^[2] The market value means the price that would reasonably be expected to be paid for the item or goods if it was on sale in the open market. ^[3]

In contrast, items, goods or services are provided for the candidate’s use or benefit if it is made available for the candidate’s use, but there is no change in ownership. Where an item, goods or services are instead provided for the candidate's use or benefit free of

charge or at a non-commercial discount of more than 10%, the provision of these must be valued at a 'commercial rate'. ^[4] There is no set definition for commercial rate under the law, however this may be the average rates for the item, goods or service offered by commercial providers.

In this guidance we use the term 'commercial value' as an umbrella term for both market value and commercial rate.

What counts as notional spending?

There are five tests that must all be met in order for an item to count as notional spending

1. it is transferred to you or provided for your use or benefit
2. it is transferred or provided for free or at a non-commercial discount of more than 10% ^[5]
3. the difference in value between the commercial value of what is provided and what you pay is over £50 ^[6]
4. you make use of it in your campaign (or someone does on your behalf) ^[7]
5. it would have been election expenses if you had incurred the spending. ^[8] See [What activities count as candidate spending?](#) for information about the categories of candidate spending

The following pages provide more information and examples detailing these tests.

1. S.90C(3) & (4) RPA 1983
2. S.90C(1)(a)(i) RPA 1983
3. S.90C(6) RPA 1983
4. S.90C(1)(a)(ii) RPA 1983
5. S.90C(1)(a) RPA 1983
6. S.90C(2), (3) & (4) RPA 1983
7. S.90C(1)(b) RPA 1983
8. S.90C(1)(b) RPA 1983

Last updated: 7 December 2023

Transferred to or provided for the use or benefit of the candidate

The item must be transferred or provided to the candidate for it to count as notional spending. ^[1]

This means that any notional spending will also be a donation to the candidate and must be reported separately in the donations section of the spending return. You can find out more about the rules on donations in [Candidate donations](#).

Example A

A party sends one of their candidates some leaflets to use in the candidate's campaign – so the leaflets have been transferred to the candidate.

If the candidate distributes the leaflets, they have made use of them in their campaign. The value of the leaflets (if over £50) must be reported as notional spending.

If an item promoting your election is not transferred or provided to you, then it is likely to be local campaigning by whoever has carried out the activity.

Example B

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, they have 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 for the candidate. See [local campaigning](#) for more information.

1. S.90C(1)(a) RPA 1983

Last updated: 7 December 2023

Commercial and non-commercial discounts

Commercial discounts are those available to other similar customers, such as discounts for bulk orders or seasonal reductions. Items, goods and services purchased with commercial discounts will not be treated as notional spending.

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. These are different to commercial discounts available to all customers, such as discounts for bulk orders or seasonal reductions.

For example, a printer provides a candidate with a quote of £120 to print leaflets to promote the candidate's campaign. The printer also offers the candidate a 5% discount on the order because they like the candidate's policies. The candidate pays for the leaflets, accepts the discount, and arranges for the leaflets to be delivered to voters.

While the leaflets have been provided for the candidate's use at a non-commercial discount, the discount is not more than 10%. This is not notional spending. The candidate must report the £116 paid for the leaflets as a usual payment made by the agent.

Last updated: 29 November 2023

Made use of by or on behalf of the candidate

If a benefit in kind is transferred or provided to the candidate, it only counts as notional spending if it is made use of by the candidate in their campaign, or by someone acting on their behalf. ^[1]

If a campaign activity in support of the candidate is carried out by someone else, it is not enough that the candidate has benefitted from the activity, has been told about it, or even has expressed their thanks to the person carrying it out.

A person only makes use of something on behalf of the candidate if that use has been directed, authorised, or encouraged by the candidate or agent. ^[2]

'Making use of' the benefit in kind requires that there is some active involvement on the part of the candidate (or someone on their behalf) to make use of the goods or services being provided.

'Making use of' can include:

- contributing personally – for example the candidate provides content for leaflets which the party then produces and delivers, thereby using the service provided by the party
- arranging for someone else to contribute on your behalf – for example asking local party volunteers to help deliver leaflets that are provided by their party

For example, a party sends one of their candidates some leaflets to use in the candidate's campaign, but the candidate and their agent never deliver the leaflets.

In this example neither the candidate, nor someone on their behalf, has made use of the leaflets in their campaign. This is not notional spending. The costs for the leaflets should not be included in the candidate's return as the leaflets were not used.

1. S.90C(1)(b) RPA 1983
2. S.90C(1A) RPA 1983

Last updated: 29 November 2023

Valuing notional spending

Notional spending begins with being provided with something of value. When the value is over £50, this is also a donation. ^[1] You should work out the value of what has been provided as notional spending in the same way as you work out the value of a non-monetary donation.

Please see [How do you value a donation?](#) for further guidance on valuing notional spending and donations.

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.

1. Sch. 2A, para. 2(1)(e) & para. 4(2) RPA 1983

Last updated: 3 April 2024

Examples of notional spending

There are five tests that must all be met in order for an item to count as notional spending

1. it is transferred to you or provided for your use or benefit
2. it is transferred or provided for free or at a non-commercial discount of more than 10% ^[1]
3. the difference in value between the commercial value of what is provided and what you pay is over £50 ^[2]
4. you make use of it in your campaign (or someone does on your behalf) ^[3]
5. it would have been election expenses if you had incurred the spending. ^[4] See [What activities count as candidate spending?](#) for information about the categories of candidate spending

Example A

A party sends one of their candidates leaflets with a value of £100 to use in the candidate's campaign. The candidate accepts the leaflets and arranges for them to be delivered to voters.

The first and second tests have been met as the leaflets have been provided for the candidate's use for free.

The third test has also been met as the difference in value between the commercial value of the leaflets (£100) and what the candidate pays (£0) is over £50.

The fourth test is met as the candidate has arranged for the leaflets to be used on their behalf by arranging the delivery.

The fifth test is met as unsolicited material to electors counts as an election expense.

As all the tests have been met, this is an example of notional spending. The full value of the leaflets provided to the candidate must be reported as notional spending.

A donation has also been made to the candidate as the value of the notional spending is over £50.

Example B

A printer provides a candidate with a quote of £200 to print leaflets to promote the candidate's campaign. The printer also offers the candidate a 50% non-commercial discount on the order. The candidate pays for the leaflets, accepts the discount, and arranges for the leaflets to be delivered to voters.

The first and second tests have been met as the leaflets have been provided for the candidate's use at a non-commercial discount of more than 10%.

The third test has also been met as the difference in value between the commercial value of the leaflets (£200) and what the candidate pays (£100) is over £50.

The fourth test is met as the candidate has arranged for the leaflets to be used on their behalf by arranging the delivery.

The fifth test is met as unsolicited material to electors counts as an election expense.

As all the tests have been met, this is an example of notional spending. The candidate must report the amount they paid for the leaflets as a usual payment paid by the agent.

The value of the leaflets provided to the candidate through the discount must be reported as notional spending.

A donation has also been made to the candidate as the value of the notional spending is over £50.

1. S.90C(1)(a) RPA 1983
2. S.90C(2), (3) & (4) RPA 1983
3. S.90C(1)(b) RPA 1983
4. S.90C(1)(b) RPA 1983

Last updated: 7 December 2023

Local campaigning

In some instances, people spend money to promote a candidate without providing or transferring something for the candidate's use or benefit during the campaign. Likewise, people may spend money to criticise a candidate or encourage voters not to support them.

Organisations or individuals, who are not standing as candidates at the elections, who campaign for or against a candidate in a ward are known as 'local non-party campaigners'. This is also known as spending under section 75 of the Representation of the People Act 1983.

Local non-party campaigners can spend up to £50 + 0.5p per elector campaigning for or against a candidate in the ward. This is the permitted sum. The number of electors is the number of local government electors registered to vote on the last day for publication of the notice of election in the ward. ^[1] It applies once the candidate is officially a candidate (see [When do you officially become a candidate?](#)).

A local non-party campaigner cannot spend more than this permitted sum without the agent's written authorisation to incur the additional spending, which will count towards the candidate's spending limit. [2]

Example A

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, they have 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.

If there are 1,000 people on the ward electoral register, the permitted sum for the party would be:

$$£50 + (1000 \times 0.5p)$$

$$£50 + (£5) = £55$$

The party cannot spend over this permitted sum without getting written authorisation from the agent.

If a local non-party campaigner incurs spending over the permitted sum, then this additional spending must be reported by them to the Returning Officer within 21 days of the result being declared. [3] There is a separate return and declaration that must be completed for the local non-party campaigner to report authorised expenses.

The authorised expenses must also be included in the candidate's spending return. [4] Money that is incurred by campaigners in local campaigns that has been authorised by the agent is candidate spending and counts towards the spending limit. [5]

The authorised expenses may also be paid by the person authorised to incur them. [6] If they do make the payments, and the spending is over £50, then this will be a donation to the candidate and must be reported in the spending return. [7]

See [Making payments for candidate spending](#) and [Candidate donations](#) for more information.

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

Local campaigning by parties

Parties must also be aware that any spending by the party on local campaigning for one of their candidates that is not authorised by the agent, will count as party spending. [8] At elections covered by a party regulated period, this spending must be included in the party's spending return. [9]

In contrast, any authorised expenses will only need to appear in the local campaigning forms and candidate spending return as above.

Example B

The agent agrees to authorise the party to spend over the £50 + 0.5p per elector permitted sum on spending to promote the candidate. The agent must provide written authorisation before the party spends over the permitted sum. In this scenario, the party also agrees to make the payments for these authorised expenses.

The agent must report this authorised spending in the candidate's return, as it will count towards the candidate's spending limit. As the party have paid for these authorised expenses, these must also be reported as a donation to the candidate if the value is over £50. [10]

The party must complete a separate return and declaration to report these expenses and submit these to the Returning Officer within 21 days of the result being declared. [11] As the spending is reported in the candidate's spending return, it does not need to be reported in the party's spending return. [12]

1. S.90C(1)(a) RPA 1983
2. S.90C(2), (3) & (4) RPA 1983
3. S.90C(1)(b) RPA 1983
4. S.90C(1)(b) RPA 1983
5. S.90ZA & S.76(1) RPA 1983
6. S.73(5)(ca) RPA 1983
7. Sch. 2A, para. 1(3), para. 2(1)(c), para. 4(2) & para. 10(1) RPA 1983
8. S.72(2) – (7) Political Parties, Elections and Referendums Act 2000 (PPERA)
9. S.80(3)(a) PPERA
10. Sch. 2A, para. 2(1)(c) & para. 4(2) RPA 1983
11. S.75(2) RPA 1983
12. S.72(7)(a) PPERA

Last updated: 18 November 2024

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 report your candidate spending fully and accurately. 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 declaration to declare that it is complete and correct to the best of your knowledge and belief. [\[1\]](#)

It is an offence to knowingly make a false declaration. [\[2\]](#)

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

1. S.90C(1)(a) RPA 1983
2. S.90C(2), (3) & (4) RPA 1983

Last updated: 13 March 2024

Spending to promote the candidate and party

Sometimes spending by parties promotes both the party and the candidate. In these cases, this spending may be reportable by the candidate and count towards the candidate's spending limit rather than the party's.

To assess whether spending is reportable by the candidate you must first assess whether it promotes the candidate.

What is spending to promote the 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 either:

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

Where material is distributed across a number of electoral areas, you will need to apportion the costs of the activity.

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.

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](#).

Please see [Splitting spending](#) for further information on apportioning spending.

Last updated: 7 December 2023

Examples

Spending by the party that promotes the candidate

EXAMPLE A

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.

EXAMPLE B

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.

Spending that should be partially attributed to both the party and the candidate

EXAMPLE C

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.

EXAMPLE D

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.

EXAMPLE E

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.

Spending that doesn't promote the candidate

EXAMPLE F

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.

EXAMPLE G

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 electoral area. This is not to be regarded as used for the purposes of their election as a candidate.

Please see the next section for guidance on assessing how to report spending.

Last updated: 7 December 2023

Assessing how to report spending

For each activity that you have established is candidate spending, you must remember to work out what type of spending it is, so you know how to report it:

- ordinary spending incurred by the candidate or agent
- [notional spending](#)
- [local campaigning](#)

If an item or service is provided to and made use of by or on behalf of the candidate, then the relevant proportion of the cost of targeting the candidate's electoral area is likely to be reportable as notional spending, if it meets the tests.

If it is not done by the candidate or agent and not provided to and made use of by or on behalf of the candidate, it will count as local campaigning for the candidate.

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

Example A

A party holds an event in the candidate's electoral area. 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. [1]

Example B

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 on promoting the candidate unless they have the agent's written authorisation to do so. [2]

Example C

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, where applicable, as a donation from the party.

Example D

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. [3] See [Candidate donations](#) for more on reporting donations.

1. Section 72(2) – (7) Political Parties, Elections and Referendums Act 2000 (PPERA)
2. Section 75(1), (1ZZB) & (1ZA)(b) Representation of the People Act 1983 (RPA 1983)
3. Sch. 2A, para. 2(1) & para. 4(2) RPA 1983

Last updated: 5 December 2023

Reporting your spending

After the election, the candidate must provide a written statement of their [personal expenses](#) to their agent within 21 days of the result being declared. [1]

The agent must meet deadlines for:

- receiving and paying invoices
- sending the 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. [\[2\]](#)

You must still submit the return and declarations even if you haven't spent any money. [\[3\]](#) This is called a 'nil return'.

You can find these deadlines, and more information on reporting, in [After the election](#).

1. Section 74(2) & section 78(1) Representation of the People Act 1983 (RPA 1983)
2. S.82(1) & (2) RPA 1983
3. S.81(1) RPA 1983

Last updated: 18 November 2024

Candidate donations

The following section provides guidance on candidate donations at local government elections in England.

This guidance covers:

- what counts as a donation
- who you can accept donations from
- the checks you need to make on different types of donors
- how to value different types of donations
- best practices for crowdfunding donations
- the information you need to record

Last updated: 1 December 2023

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 [\[1\]](#)

and have a value of over £50. [\[2\]](#) Anything with a value of £50 or less does not count as a donation.

The donation controls for candidates apply once you are officially a candidate. [\[3\]](#)

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

1. Schedule 2A, paragraph 1(3) & paragraph 2(1) Representation of the People Act 1983 (RPA 1983)
2. Sch. 2A, para. 4(2) RPA 1983
3. Sch. 2A & section 118A(3) RPA 1983

How do you decide if you can accept a donation

Donations can only be accepted from certain sources, which are mainly UK-based. ^[1] Please see [Who can you accept donations from?](#) for details on which sources are permissible.

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 true identity of the donor
- check that the donation is from a permissible source ^[2]

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

How long do you have to check permissibility?

When you receive a donation, you have 30 days to conduct permissibility checks and return it if it is impermissible. ^[3] If you keep a donation longer than 30 days, you are deemed to have accepted it. ^[4]

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. ^[5] If you've accepted an impermissible donation, you should tell us as soon as possible.

Even if you have made a permissibility check in connection with an earlier donation from the same source, you should consider whether to make a fresh check for each subsequent donation.

You should keep a record of all your permissibility checks to show that you have followed the law.

If the donation isn't from a permissible donor, or for any reason you can't be sure of the true identity of the source, please read [How do you return a donation?](#) for further guidance on the actions you must take.

1. Sch. 2A, para. 6(1) RPA 1983
2. Sch. 2A, para. 7 RPA 1983 and s.56(1) Political Parties, Elections and Referendums Act 2000 (PPERA)
3. Sch. 2A, para. 7 RPA 1983 and s.56(2) PPERA
4. Sch. 2A, para. 7 RPA 1983 and s.56(5) PPERA
5. Sch. 2A, para. 7 RPA 1983 and s.56(4), s.56(5), s.57(3) & s.58 PPERA

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 ^[1]

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 should record the donation and return it.

Please see [How do you return a donation?](#) for guidance on how to return a donation.

1. Sch. 2A, para. 7 RPA 1983 and s.54(6) PPERA

Who can you accept a donation from?

You must only accept donations from a permissible source. ^[1] A permissible source is:

- an individual registered on a UK electoral register, ^[2] including overseas electors
- a Great Britain registered political party ^[3]
- a UK registered company which is incorporated in the UK and carries on business in the UK ^[4]
- a UK-registered trade union ^[5]
- a UK-registered building society ^[6]
- a UK-registered limited liability partnership (LLP) that carries on business in the UK ^[7]
- a UK-registered friendly society ^[8]
- 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 ^[9]

You can also accept donations from some types of trusts ^[10] and from bequests. ^[11] The rules on these donations are complicated, so please [get in touch with us](#) for more information.

Although under electoral law you can legally accept donations from charities that are one of the permissible sources listed above, 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.

1. Sch. 2A, para. 6(1) RPA 1983
2. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(a) PPERA
3. Sch. 2A, para. 1(6A) & para. 6(1) RPA 1983 and s.54(2)(c) PPERA
4. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(b) PPERA
5. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(d) PPERA
6. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(e) PPERA
7. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(f) PPERA
8. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(g) PPERA
9. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(h) PPERA
10. Sch. 2A, para. 6(2) & (3) RPA 1983
11. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(a) & (3), s.55(5) PPERA

Individuals

What makes an individual permissible?

Individuals must be on a UK electoral register at the time of the donation. ^[1] 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. ^[2] 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. ^[3]

You should contact the electoral registration department at the local council or the Electoral Office for Northern Ireland (EONI) as appropriate, in writing 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. ^[4]

You should also ask them to send you all the updates to the register. This is important because an elector may be removed from the register and so at the time of making the donation not be a permissible donor. You will receive the register in electronic form unless you request a printed version of the register. ^[5]

You can find contact details for local councils through our [postcode search](#).

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.

In special circumstances, people have an anonymous registration. If the individual is anonymously registered, you must provide a statement that you have seen evidence that they have an anonymous entry on the register. ^[6] Evidence will be in the form of a certificate of anonymous registration. You must submit a copy of the certificate with this statement alongside your spending return. ^[7]

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) ^[8]

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

1. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(a) & (8) PPERA
2. Regulation 102(1) & 104(1)(b) Representation of the People (England and Wales) Regulations (RPR) 2001 (RPR 2001)
3. Regulation 104(3) & (4), 108(5) RPR 2001
4. Regulation 102(2) RPR 2001
5. Regulation 102(2)(c) RPR 2001
6. Sch. 2A, para. 10(2) RPA 1983
7. Sch. 2A, para. 10(2) RPA 1983
8. Sch. 2A, para. 11(c) & para. 12(2)(a) RPA 1983

Last updated: 8 July 2024

Companies

What makes a company permissible?

A company is permissible if it is:

- registered as a company at Companies House
- incorporated in the UK
- carrying on business in the UK ^[1]

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

How do you check company registration?

You should check the register at [Companies House](#), using the free Webcheck service. 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 you are still not sure if the company is carrying on business in the UK, you should ask for written confirmation of its business activities from the company's directors.

What information must you record?

You must record:

- the name as it is shown on the register
- the company's registered office address
- the registered company number [2]

1. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(b) PPERA
2. Sch. 2A, para. 11(c) & para. 12(2)(a) RPA 1983 and Sch. 6, para. 2(4) PPERA

Last updated: 8 July 2024

Limited liability partnerships

What makes a limited liability partnership permissible?

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 [1]

How do you check permissibility?

You should check the register at [Companies House](#), using the free Webcheck service.

How do you check if a limited liability partnership is carrying on business in the UK?

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

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

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

An LLP 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 LLP, you should consider looking at:

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

If you are still not sure if the LLP is carrying on business in the UK, you should ask for written confirmation of its business activities from the LLP's directors.

What information must you record?

You must record:

- the name as it is shown on the register
- the LLP's registered office address [2]

You should also record the LLP's registered number.

1. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(f) PPERA
2. Sch. 2A, para. 11(c) & para. 12(2)(a) RPA 1983 and Sch. 6, para. 2(8) PPERA

Last updated: 8 July 2024

Unincorporated associations

What is an unincorporated association?

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.

What makes an unincorporated association permissible?

An unincorporated association is permissible 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 [\[1\]](#)

You must be sure that the unincorporated association meets all three criteria.

How do you check permissibility?

There is no register of unincorporated associations. Permissibility for unincorporated associations therefore must be assessed on a case-by-case basis.

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.

If an unincorporated association makes political donations amounting to more than £37,270 in a calendar year, you should make them aware that they have to report this to us. Please see our website for more information on [unincorporated associations](#).

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 [\[2\]](#)

1. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(h) PPERA
2. Sch. 2A, para. 11(c) & para. 12(2)(a) RPA 1983 and Sch. 6, para. 2(10) PPERA

Other types of donor

Registered political parties

A party must be on the Great Britain register to be permissible. ^[1] You can find the full list of Great Britain registered political parties on our [register of political parties](#).

Trade unions

A trade union must be listed as a trade union by the Certification Officer or the Certification Officer for Northern Ireland to be permissible. ^[2] You should check the official list of active trade unions on the [Certification Officer's website](#) or on the [Certification Officer for Northern Ireland's website](#).

Building societies

A building society must be a building society within the meaning of the Building Societies Act 1986 to be permissible. ^[3] You should check the list of building societies registered by the Financial Conduct Authority on the [Mutuals Public Register](#).

Friendly societies, and industrial and provident societies

Friendly societies, and industrial and provident societies must be registered under the Friendly Societies Act 1974, the Co-operative and Community Benefit Societies Act 2014, or the Industrial and Provident Societies Act (Northern Ireland) 1969 to be permissible. ^[4] You should check the [Mutuals Public Register](#) maintained by the Financial Conduct Authority.

What information must you record?

You will need to record:

- the name of the donor
- the address, as shown on the relevant register ^[5]

1. Sch. 2A, para. 1(6A) & para. 6(1) RPA 1983 and s.54(2)(c) PPERA
2. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(d) PPERA
3. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(e) PPERA
4. Sch. 2A, para. 6(1) RPA 1983 and s.54(2)(g) PPERA
5. Sch. 2A, para. 11(c) & para. 12(2)(a) RPA 1983 and Sch. 6, para. 2(5)-(7) & (9) PPERA

When do you receive and accept 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.

If the candidate has received a donation, both the donation and any supporting information regarding the identity and permissibility of the donor must be provided to the election agent if one is appointed. ^[1] Under the law, in these circumstances a donation is treated as if it were received by the agent on the day it was first received by the candidate. ^[2] Candidates must therefore provide donations and any supporting information to their agent as soon as practicable.

When do you accept a donation?

You accept a donation on the day you agree to keep the donation. For non-monetary donations, if you use the donation, you have thereby accepted it.

If you keep a donation after the 30-day period, you are also deemed to have accepted it. [\[3\]](#)

1. Sch. 2A, para. 8(2) RPA 1983
2. Sch. 2A, para. 8(3) RPA 1983
3. Sch. 2A, para. 7 RPA 1983 and s.56(5) PPERA

Last updated: 8 July 2024

How do you return a donation?

If you know who the donor is, you must return the equivalent sum to them within 30 days of receiving the donation. [\[1\]](#)

If the donation is from an unidentified source (for example, an anonymous £100 cash donation), you must return the equivalent sum 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 [\[2\]](#)

If you cannot identify either, please contact us as you must send the equivalent sum to the Electoral Commission. We will pay it into the Consolidated Fund, which is managed by HM Treasury. [\[3\]](#) Please [contact us](#) to arrange for the transfer of these funds.

If any interest has been gained on the donation before you return it, you can keep it. This is not treated as a donation, and it does not need to be reported. [\[4\]](#)

1. Sch. 2A, para. 7 RPA 1983 and s.56(2)(a) PPERA
2. Sch. 2A, para. 7 RPA 1983 and s.56(2), s.57(1)(a) & (b) PPERA
3. Sch. 2A, para. 7 RPA 1983 and s.56(2), s.57(1)(c) & (3) PPERA
4. Sch. 2A, para. 4(1)(c) RPA 1983

Last updated: 15 July 2024

How do you value a donation?

The value of a donation is the difference between the value of what you receive and the amount (if any) you pay for it. [\[1\]](#) As with all types of donations, you must also ensure any donation you accept over £50 is from a permissible donor. [\[2\]](#)

If you receive something as a benefit in kind, free of charge or at a non-commercial discount of more than 10%, that you or someone else makes use of in your campaign (also known as [notional spending](#)), you must also report this as a donation if the value of what you have received is more than £50. [\[3\]](#) The donation rules only apply to non-commercial discounts. [\[4\]](#)

You should read the section on notional spending before reading this section.

The guiding principle

The guiding principle is that, in all cases, you should make an honest and reasonable assessment of the value of the goods or services you are receiving.

If the exact or similar options of the item or services are available on the market, you should use the rates charged by other providers to guide you in making a valuation. For example, if the donor is a commercial provider, you should use the rates they charge other similar customers.

If there are no exact or similar options of the goods or services available on the market, you should base your assessment on the commercial value of a reasonable equivalent. If you are still not sure how to value a particular donation, please contact us for advice.

You should ensure you keep a record of assessments and valuations so that you can explain whether or not a donation has been made.

Example A

A printing company offers you a non-commercial discount of 50% on the production of leaflets for your campaign. The commercial value of the leaflets is £200. You verify that the donor is permissible and decide to accept the donation. The price you pay for the leaflets is £100.

The printer has made a donation of £100 to you: £200 (value of the goods) - £100 (price you pay) = a non-monetary donation of £100.

Example B

A website designer offers to build a website for your campaign for free. The commercial value of their services is £250. You verify that the donor is permissible and decide to accept the donation.

The website designer has made a donation of £250 to you: £250 (value of the services) - £0 (price you pay) = a non-monetary donation of £250.

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. Please see our guidance on [sponsorship](#) for more information.

Valuing other types of donations

You can find more information on valuing office space and seconded staff in [Valuing notional spending](#) and [Splitting spending](#).

1. Sch. 2A, para. 5(2) & (4) RPA 1983
2. Sch. 2A, para. 4(2) & para. 6(1) RPA 1983
3. Sch. 2A, para. 2(1)(e) & para. 4(2) RPA 1983
4. Sch. 2A, para. 2(1)(e) RPA 1983

Last updated: 8 July 2024

What records do you need to keep?

Donations you have accepted

If you accept a donation over £50, you must record:

- the required details for the type of donor (please see the relevant donor type page) [\[1\]](#)
- the amount (for a monetary donation) or nature and the value of the donation (for a non-monetary donation) [\[2\]](#)
- the date on which you received the donation
- the date on which the donation was accepted [\[3\]](#)

Donations you have returned

If you receive a donation from an impermissible source, you must record these details:

- the amount (for a monetary donation) or nature and value of the donation (for a non-monetary donation) [\[4\]](#)
- the name and address of the donor (unless the donation was given anonymously) [\[5\]](#)
- if the donation was given anonymously, details of how the donation was made [\[6\]](#)
- the date you received the donation [\[7\]](#)
- the date you returned the donation [\[8\]](#)
- the action you took to return the donation (for example, the person or institution you returned it to) [\[9\]](#)

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 [Completing your return](#).

1. Sch. 2A, para. 11(c) RPA 1983
2. Sch. 2A, para. 11(a) RPA 1983
3. Sch. 2A, para. 11(b) RPA 1983
4. Sch. 2A, para. 12(2)(b) RPA 1983
5. Sch. 2A, para. 12(2)(a) RPA 1983
6. Sch. 2A, para. 12(3)(a) RPA 1983
7. Sch. 2A, para. 12(2)(c) & (3)(c) RPA 1983
8. Sch. 2A, para. 12(2)(c) & (3)(c) RPA 1983
9. Sch. 2A, para. 12(2)(c) & (3)(c) RPA 1983

Last updated: 7 December 2023

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: [\[1\]](#)

- a 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
- a Police and Crime Commissioner

We call these individuals 'regulated donees'. Only certain permissible sources can donate more than £500 or enter into a loan of more than £500 with regulated donees. [\[2\]](#) You must check permissibility before entering into a loan and you have 30 days from receipt of a donation to conduct permissibility checks and return it if it is impermissible. [\[3\]](#)

If you accept a donation or enter into a loan of more than £2,230 (or donations or loans from one source that in aggregate amount to more than £2,230), you must report it to us within 30 days of accepting the donation or entering into the loan. [\[4\]](#)

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](#).

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

More information about disqualifications is available in [Qualifications and disqualifications for standing for election](#).

1. Schedule 7, paragraph 1(8) Political Parties, Elections and Referendums Act 2000 (PPERA)
2. Sch. 7, para. 2(1) & para. 4(3)(b), Sch. 7A, para. 2(1)-(3) & (4)(b) PPERA
3. Sch. 7, para. 8(1) & s.56(2) PPERA
4. Sch. 7, para. 10(1A) & (2), Sch. 7A, para. 9(2) & (7) PPERA

Last updated: 8 July 2024

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.

For example, a party branch collects donations to raise funds for election campaigning in the local area. If the local party makes it clear that these donations are made for the purpose of meeting the candidate's election expenses, or a donor specifies their donation is being made for this purpose, then this is a candidate donation.

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.

Last updated: 29 November 2023

Crowdfunding

What is crowdfunding?

Crowdfunding is the use of a web-based platform to collect donations. The platform is generally managed by a third party provider and each individual fundraising campaign has a page on the site. Campaigns usually run for a set period of time. At the end of that time, the funds raised, minus a fee paid to the provider, are passed to the donee.

Transparency

You should ensure that it is clear on the crowdfunding web page who the money is being donated to and what the money is being donated for. For example, you should make clear whether the fund is being raised to meet your election expenses, for your campaign to be selected as a candidate, or whether this is to a local party fighting fund. This is because there are different recording and reporting thresholds for candidate and party donations.

You should ensure that the webpage contains information that explains that permissibility checks will be undertaken in compliance with the law and that information about donations, including donor details may be published. Returning Officers make returns prepared by candidates available for inspection after elections. These include details of donations.

We also recommend that you include an [imprint](#) on your crowdfunding page.

Last updated: 7 December 2023

Permissibility

You must only accept donations over £50 from a permissible source.

As with all types of donations, you have 30 days to carry out permissibility checks and return the donation if it is impermissible. ^[1]

The date of receipt is the date you receive the funds from the crowdfunding site.

Money donated via a crowdfunding webpage that is £50 or less is not a donation under the Representation of the People Act 1983 and is not reportable. [2]

You should ensure that you have sufficient information from the crowdfunding provider and maintain your records in a way that enables you to ascertain if multiple donations have come from the same source.

You must collect sufficient information from every donor to ensure that you can properly check that each donation is from a permissible source. You should be clear on the webpage that this is the reason you are collecting any information. If you are uncertain who the actual donor is, you must not accept the donation. You cannot accept anonymous donations with a value of over £50.

You must also collect sufficient information to comply with reporting requirements.

Cryptocurrencies

Cryptocurrencies are digital currencies that operate independently of any central bank or authority.

The same rules apply to donations received in cryptocurrencies as any other donations. Sufficient information must be collected to check permissibility. There must be a means of valuing the donation given in any cryptocurrency.

1. Schedule 2A, paragraph 7 Representation of the People Act 1983 (RPA 1983) and section 56(2) Political Parties, Elections and Referendums Act 2000 (PPERA)
2. Sch. 2A, para. 4(2) RPA 1983

Last updated: 29 November 2023