

Declaration by election agent as to election expenses

District Elections

To be completed by candidate to accompany the return of election expenses

Please note: There is no longer any requirement for this declaration to be signed
by a Justice of the Peace

Electoral Area: Painswick and Upton

**Date of Publication of
the Notice of Election:** Thursday, 6 April 2023

Date of Election: Wednesday, 17 May 2023

Full name of candidate: _____

Declaration by election agent

I solemnly and sincerely declare as follows:

1. I was at this election the election agent of the person named above as candidate.
2. I have examined the return of election expenses [about to be] delivered by me to the returning officer, of which a copy is now shown to me and marked:

_____ and to the best of my knowledge and belief it is a complete and accurate return as required by law.

3. To the best of my knowledge and belief, all expenses shown in the return as paid were paid by me, except as otherwise stated.

Signature of declarant _____

Date _____

Declaration by candidate as to election expenses

District Elections

To be completed by candidate to accompany the return of election expenses
Please note: There is no longer any requirement for this declaration to be signed
by a Justice of the Peace

Electoral Area: Painswick and Upton

**Date of Publication of
the Notice of Election:** Thursday, 6 April 2023

Date of Election: Wednesday, 17 May 2023

Full name of candidate: _____

Declaration by candidate

I solemnly and sincerely declare as follows:

4. I am the person named above as candidate at this election [and was my own election agent]
5. I have examined the return of election expenses [about to be] [delivered] by [my election agent] [me] to the returning officer, of which a copy is now shown to me and marked:

and to the best of my knowledge and belief it is a complete and accurate return as required by law.

6. To the best of my knowledge and belief, all expenses shown in the return as paid were paid [by my election agent] [by me], except as otherwise stated.

Signature of declarant _____

Date _____

Mark as per candidate's declaration

Return of Candidate's Election Expenses: Election of a Councillor

Authority	
Electoral Area	Painswick and Upton
Date of Election	Wednesday 17 May 2023
Date election result declared	_____
Statutory maximum expenses limit for this candidate (taking into account any relevant reductions for joint candidates)	£ _____
Full name of Candidate	_____
Date on which person became a candidate	_____
Registered party (if applicable)	_____
Date on which election agent was appointed	_____
Name of election agent	_____
<p>1. I am the person named above [as election agent at this election] [as candidate at this election, and was my own election agent].</p> <p>2. I hereby make the following return of [the candidate's] [my] election expenses at this election.</p>	
Signature of Agent	Date _____

Part 1: Election expenses

- For detailed information on the correct completion of part 1 of this return please refer to "**candidate's election expenses return: guidance notes**"
- In part 1a please provide sub-totals for **all** categories of expenditure, if no expenses have been incurred against that category please mark as **nil**.
- Please note that no item of expenditure should fall under more than one category of expenditure (A-H). For information on categorising items of expenditure please refer to the guidance notes.
- In part 1b please provide details of every item of expenditure incurred and every payment made (except unpaid and disputed claims). Where an expense has been incurred in respect of more than one candidate please clearly identify this providing the total expenditure incurred, the number of candidates the expense relates to and the expenditure incurred in relation to this candidate's return.
- For every reported payment of more than £20 a copy of the relevant receipt or invoice must be submitted.
- If an item of expenditure, other than petty expenditure, has been incurred by a person authorised in writing by the election agent to do so, section 75(2) of the RPA requires that a separate return as to that expenditure be submitted by the person who incurred the expense. That expenditure must also be reported within part 1a and 1b of this return in the same way as any other election expense, and the listed under part 1d of this return so such items of expenditure can be identified.
- Please ensure that **all** declarations are signed and dated.

1a: Statement of election expenses

Category	Item No (as reported under 1b)	Amount (as reported under 1b)	£	pp
A. Statement of all payments made by the election agent				
B. Statement of all payments made by the candidate before an election agent was appointed				
C. Statement of all payments made by a person (authorised by the election agent) in respect of petty expenditure				
D. Statement of all unpaid claims				
E. Statement of all disputed claims				
F. Expenditure incurred prior to the date a person became a candidate				
I hereby declare that the total amount of election expenses incurred by or on behalf of the candidate by virtue of s.90(A) (5)(b) was: Agent's signature _____				
G. Value of notional expenditure incurred				
I hereby declare that the following individual amount(s) of expenditure incurred under s.90C of the RPA 1983 and listed fully below in part 1b of this return represent(s) the true and full value as calculated in accordance with that section: Agent's signature _____				
				<i>Enter category G total below</i>
H. Value of expenditure incurred for purposes other than the election				
I hereby declare that the following individual amount(s) of expenditure incurred under s.74A of the RPA 1983 and listed fully below in part 1b of this return represent(s) the true and full value as calculated in accordance with s.90B of that Act: Agent's signature _____				
				<i>Enter category H total below</i>
Total election expenditure				

1b: Election expenditure breakdown

Details of all expenditure (**except** unpaid and/or disputed claims) making up the total election expenditure figure should be provided below.

To allow cross-referencing between each item of expenditure reported here and the category sub-totals provided in part 1a please ensure that the correct category reference is provided for every reported item.

Item No	Category (A-H)	Receipt or invoice submitted (Y/N)	Item/service	Name and address of supplier	Name of person who made payment	Date(s) or period expenditure incurred. (Where applicable clearly enter the dates of receipt and payment of invoice)	Amount paid or value of expenditure		Commercial value of item (category G expenditure only)	Original purchase price of item (category H expenditure only)
							£	pp		
Total of part 1b										

1b: Election expenditure breakdown continued

Item No	Category (A-H)	Receipt or invoice submitted (Y/N)	Item/service	Name and address of supplier	Name of person who made payment	Date(s) or period expenditure incurred. (Where applicable clearly enter the dates of receipt and payment of invoice)	Amount paid or value of expenditure		Commercial value of item (category G expenditure only)	Original purchase price of item (category H expenditure only)
							£	pp		
Total of part 1b										

1c: Statement of unpaid and/or disputed claims

Item	Name and address of supplier	Value (£)	Date invoice received	Disputed claims: nature of dispute & action to be taken	Unpaid Claims: Name of court to which application has been/is to be made & date of application

1d: Statement of all expenditure reported for which a return is also required under s.75(2)

Item No (as reported under 1b)	Amount	Name of person who incurred expenditure

Any person authorised in writing to incur expenditure, other than petty expenditure, is required under section 75(2) of the RPA to submit a return of that expenditure to the proper officer within 21 days of the day of the result of the election has been declared.

In the space provided please enter details of any such items of expenditure which should also be included in part 1b of this return (and should make up part of the total election expenditure reported under 1a).

Part 2: Donations

2a Statement of amount of money (if any) provided by the candidate to meet election expenses:

£

2b Donations (of over £50)

Permissible donations received (please note that for donations from exempt trusts, an attachment sheet containing all relevant information is required):

Name, address and status of donor	Date		Cash amount/value & nature
	Received	Accepted	

Donations received from unidentifiable donors:

Name and address of donor	Date received	Cash amount/value & nature	Date and manner in which donation dealt

Donations received from other impermissible donors:

Name and address of donor	Date received	Cash amount/value & nature	Date and manner in which donation dealt

Candidate's Election Expenses Return

District Elections

Wednesday 17 May 2023

Guidance notes

Under section 81 of the Representation of the People Act 1983 (RPA), the election agent of any candidate contesting a local government election¹ is required to submit a return of that candidate's election expenses to the proper officer within 35 days of the day after the result of the election is declared. A return must be submitted even if no expenditure has been incurred.

For every candidate the following items must be submitted:

- A return of the candidate's election expenses²;
- Bills or receipts to support each payment recorded within the return (of £20 or more);
- A declaration by the candidate's election agent;
- A declaration by the candidate³.

The following guidance notes provide both an overview of the relevant controls and provisions relating to candidate's election expenses, and specific guidance for candidates and agents on the completion of the return (see page 9). **You are advised to read these general guidance notes carefully before completing the return⁴.**

Date a person becomes a candidate⁵

For the purposes of the law relating to local authority elections, a person becomes a candidate either:

- on the last day for publication of notice of the election if he has been declared⁶ to be a candidate on or before that date; or
- otherwise (i.e. where the person has not been declared as a candidate before the last day for publication of notice of election, on the date on which he is declared or nominated to be a candidate, whichever is earlier).

The date on which a person becomes a candidate is important for the accurate calculation of election expenditure. For example, if standing for a registered party, a person may have been **selected** to be a candidate 4 or 5 months before the election, but for the purposes of calculating election expenses he will be considered as a candidate with effect from the last day for the publication of notice of the election.

Meaning of election expenses

Election expenses are any expenses incurred on goods, services, property, or facilities and **used** for the purpose of a candidate's election after the date on which that person becomes a candidate⁷. Included within this definition are expenses incurred in the prejudicing of another candidate's electoral prospects.

¹ This return is applicable to local government elections in England, Wales and Northern Ireland (excluding parish and community elections for which a separate return is available).

² A form of return is provided by The Electoral Commission.

³ The candidate's declaration may be submitted either at the time the return is delivered to the relevant officer or within 7 days after that day or within 14 days of his return to the UK if he is out of the UK at the time the return is delivered.

⁴ Please note that this guidance represents the Electoral Commission's understanding of the law as to the matters it deals with, and is not intended as a substitute for the actual effect of the statute.

⁵ Section 118A of the RPA

⁶ Being declared (or nominated) as a candidate means by yourself or by others.

⁷ Section 90A of the RPA

In considering whether something should be defined as an election expense one should therefore firstly consider **the date** when the person became a candidate for election, and secondly whether the expenditure was incurred in respect of property, goods, facilities or services that were **used** for the purposes of the candidate's election **after** that date.

For example if a person orders and prints leaflets in relation to his election campaign before becoming a candidate but distributes them in the week after he became a candidate then the cost of the of the leaflets would constitute an election expense, and must count toward his election expenses limit (and be included in his election expenses return). If however the leaflets had been distributed in the month before the person had become a candidate the cost of the leaflets would not constitute an election expense.

Please note the following items are excluded from the above definition of election expenditure, and therefore do not constitute election expenses:

- the provision of facilities in connection with rights conferred on the candidate e.g. use of schoolrooms for meetings (excluding other costs incurred, for example in preparing the room or repairing any damage incurred);
- the provision by an individual of his own services voluntarily in his own time and free of charge;
- the publication of anything other than an advertisement relating to an election in:
 - A newspaper or periodical,
 - A broadcast made by the BBC or SPC,
 - A programme included in any service by a licensed independent radio or TV operator.

Notional expenditure and estimations of value

Notional expenditure

Falling within the definition of election expenses is notional expenditure (of more than £50). Notional expenditure is incurred when any goods, services, property or facilities are provided to a candidate or his election agent free of charge, or at a discount of more than 10% of ordinary commercial value, for the purpose of the candidate's election⁸.

The value of notional expenditure is the difference between the commercial cost of an item and the amount the candidate or his election agent actually paid for the item.

Examples of notional expenditure:

1. Leaflets that would normally cost £200 to print are provided at a 30% discount; as such the candidate incurs £140 actual expenditure and £60 notional expenditure
2. A candidate receives free stationery supplies from a firm. The commercial value of these supplies is £100. In this instance the candidate's actual expenditure is nil, and his notional expenditure is £100.
3. A candidate is offered the use of a room in a supporter's business premises for use as his election office. The commercial rate of letting a room in a similar property is valued at £550 a month. As the candidate uses the room 4 days a week for a month (i.e. 16 days or half a month in total), the expenditure incurred can be valued as half the monthly commercial rate of £550. The notional expenditure incurred in this instance is therefore £275 and the actual expenditure is nil. Please note that in this instance the charging of a nominal fee by the owner of the premises, rather than the valuation of notional expenditure, would not be acceptable practice.

Notional expenditure of more than £50 must be included in a candidate's election expenses return and if items are provided at a discount rather than free there should always be a corresponding entry of actual expenditure reported on the return.

⁸ Section 90C of the RPA

In most instances notional expenditure more than £50 will also be classified as a donation to the candidate, and notional expenditure must therefore also comply with controls on donations to candidates.

Estimations of value

In a number of instances election expenses will be incurred on items or services that were **originally bought for purposes other than the election** but which are subsequently used for that purpose⁹. An example of this could be the use of a printer cartridge that was originally bought when a printer was being used for private or business purposes but was then used to print large quantities of material for a candidate's election. A certain proportion of the cost incurred on the item will therefore be attributable to its use for electoral purposes, and an estimation of this expense must be made.

There is no specific formula applicable to all instances where an estimation needs to be made, and it should be noted that it is a justifiable estimate rather than an exact calculation that is required. In the case of the proportion of expenditure incurred on a printer cartridge, factors such as the original purchase price of the cartridge, how long the cartridge lasted for, and the amount of material the cartridge was used to produce for the purposes of the election compared to its use for other purposes, should be considered in making an estimation.

Expenditure incurred in respect of the use of constituency offices

In instances where a constituency (or other) office is rented by the election agent the rent for that office (or an appropriate proportion of the rent) during the regulated period constitutes an election expense and should be reported within a candidate's expenses return.

If an office is used solely for the purpose of a candidate's campaign throughout the regulated period then the rent paid during that period must be reported in its entirety as an election expense. If an office is only partly used for this purpose during the regulated period then the proportion of rent that constitutes an election expense should be calculated according to the amount of time the office was used for the purpose of the candidate's election.

Example:

If an office, rented at the rate of £500 a month (£16.13 per day in a 31 day month), is used 4 days a week for a month during the regulated period (i.e. 16 days of that month), the election expenditure incurred will be £258.08 (£16.13 x 16).

If an office is used for the purpose of two or more candidates' campaigns throughout the regulated period the rent should be split between them for the purposes of election expenses. Apportionment should be based on the amount of time within the office devoted to each candidate's campaign.

Where rent is not paid by the election agent but use of the office is provided by the local constituency office free of charge, an amount equivalent to the commercial rental value for that office must be reported as notional expenditure. Where rent is charged at a discount of more than 10% of the commercial rental value the rent paid should be reported as actual expenditure and the difference between the commercial rental value and the amount paid should be reported as notional expenditure.

Election expenditure (actual or notional) is not incurred in the use of a private residential property.

⁹ Section 90B of the RPA

Items used at previous elections

Where items, such as rosettes, are bought and used for the purpose of a candidate's election and then reused by, or on behalf of, the same candidate at future elections, the total cost of the item should be reported within the candidate's election expenses return for the election at which the item/s were first used. As the full value of the item has been accounted for and declared within that election return it does not need to be included in any future election expenses returns.

It is advisable to retain any relevant receipts or invoices along with a copy of the election expenses return on which the incurred expenditure has been declared, in case proof of declaration is needed in the future.

Elections agent's fee

Where a person is employed full time as an election agent to a candidate or candidates, the salary he earns within the regulated period constitutes an election expense and must be treated as such.

If a political party or members association pays for the salary of an election agent, this would constitute a donation to the candidate from a registered party and should be reported in the candidate's expenses return. The expenditure should be treated as notional rather than actual expenditure and must be reported as such within the candidate's election expenses return.

If an election agent is responsible for multiple candidates the expenditure incurred in relation to his salary should be split between those candidates. How the expenditure is apportioned between the candidates is the responsibility of the election agent, but the apportionment should reflect the time the agent has devoted to each individual candidate for whom he acted as agent.

In instances where an election agent is not employed full time but charges a candidate for his services as an election agent then the full amount of that invoice constitutes election expenditure. If however he provides his services for free, and in his own time, no election expenditure is considered as having been incurred.

Calculation of maximum amount

All candidates contesting an election are subject to limits on expenditure incurred in the regulated period¹⁰ in advance of an election. Limits for a candidate at a local government election can be calculated as follows:

£806 + 7p per entry on the register of electors

Joint Candidates: Maximum limits for expenditure are reduced in the case of joint candidates. Where there are two joint candidates the limit for each candidate is reduced by a quarter, and where there are three or more joint candidates the limit for each is reduced by a third. Candidates are to be considered joint candidates when they employ the same election agent, or use the services of the same clerks or messengers¹¹, hire or use the same committee rooms at an election, or publish joint addresses, circulars or notices at elections.

The relevant "register of electors" is the register of electors for the electoral area as on the last day for publication of notice of the election. To avoid the possible miscalculation of expenditure limits candidates and agents are advised to obtain written confirmation of the register figure from the relevant officer.

Incurring expenditure and making payments

The RPA imposes controls on both who may incur expenses and who may make payments. These controls are reflected in the requirements for a candidate's election expenses return to include both statements of payments made and declarations as to expenses incurred.

All expenditure incurred and payments made for the purposes of a candidate's election expenses must be by the candidate's election agent, with the following exceptions:

¹⁰ The regulated period in the case of local government elections being the date from which the person becomes a candidate to the date of the poll (see page 1 of this document).

¹¹ This does not include the accidental, casual or trivial use of the same clerks or messengers.

- Petty expenses (e.g. postage) which may be paid for by any person authorised by the election agent to incur them (subject to an agreed maximum limit)¹²;
- Expenses paid for by the candidate before an election agent was appointed¹³;
- Expenses incurred before the person became a candidate¹⁴;
- Expenses incurred other than for the purposes of the election but then coming to constitute election expenses due to their subsequent use for that purpose (e.g. an ink cartridge)¹⁵.

Further, under section 75 of the RPA **any person authorised in writing by a candidate's election agent** may incur expenditure on account of:

- holding public meetings or organising any public display; or
- issuing advertisements, circulars or publications; or
- otherwise presenting to the electors the candidate or his views or the extent or nature of his backing or disparaging of another candidate.

Any person or organisation who incurs expenditure as described above must within 21 days after the day the result of the election is declared, submit a return to the proper officer¹⁶ of the amount of those expenses, stating the election at which and the candidate in whose support the expenditure was incurred. The election agent's written authorisation must be attached to the return on submission. The return must also be accompanied by a declaration by the person, or an appropriate member of the organisation, who incurred the expenditure verifying the return.

¹² Section 74(3) of the RPA

¹³ Section 74(1B) of the RPA

¹⁴ Section 90A(5)(b) of the RPA

¹⁵ Section 74A of the RPA

¹⁶ Under section 67(7) of the RPA the proper officer is "the proper officer of the authority for which the election is held"

Times for sending in and paying claims

Times for sending in and paying claims are also regulated¹⁷. Every claim against a candidate or his election agent in respect of an election expense must be received by the election agent no later than **21 days** after the day on which the result of the election is declared. Where a claim is not received by that date the claim is barred and must not be paid. Such claims are referred to for the purposes of a candidate's election expenses as 'unpaid claims'. On application by a candidate, his election agent, or a creditor, a court order may be granted allowing any claim received after the 21 day deadline to be paid.

All claims received within the specified period must be paid no later than **28 days** after the day on which the result of the election is declared. If the election agent disputes any claim received within the specified time period of 21 days, or for any reason refuses or fails to pay the claim within 28 days, the claim is considered a 'disputed claim'. As with unpaid claims, on application by a candidate, his election agent, or a creditor, a court order may be granted allowing a disputed claim to be paid¹⁸.

Unpaid and disputed claims for which a court order is granted may be paid other than by the election agent.

Donations

Donations of more than £50 made to the candidate or his agent for the purposes of meeting election expenses incurred by or on behalf of the candidate are regulated. Donations of over £50 can only be accepted if they are from permissible donors and must be reported in the candidate's election expenses return¹⁹.

The following are donations:

- any gift (including a bequest) to the candidate or his election agent of money or other property;
- any sponsorship²⁰ provided in relation to the candidate;
- any money spent (other than by the candidate, his election agent or any sub-agent) in paying any election expenses incurred by or on behalf of the candidate;
- any money lent to the candidate or his agent other than on commercial terms;
- the provision for the use or benefit of the candidate of any property, services or facilities (including the services of any other person) other than on commercial terms.

Donations must be provided to and received by either the candidate or his election agent. Where a candidate receives a donation he is required to immediately pass the donation to his agent to handle. If a candidate receives a donation before an agent is appointed he may take the necessary steps to deal with it himself, but must pass it onto the agent as soon as one is appointed.

Candidates and their agents may only accept donations of more than £50 from individuals or organisations classified as permissible donors, and these are classified as the following²¹:

- an individual registered on a UK electoral register;
- a GB registered political party;

¹⁷ Section 78 of the RPA

¹⁸ Section 78(4) and 79(4) of the RPA

¹⁹ Schedule 2A of the RPA

²⁰ Sponsorship is defined as any money or property transferred to the candidate or any other person to help meet costs incurred in connection with any conference, meeting or event organised by or on behalf of the candidate; the preparation, production or dissemination of any publication by or on behalf of the candidate; or any study or research organised by or on behalf of the candidate.

²¹ For statutory definitions of 'permissible donors' please refer to section 54(d) of the Political Parties, Elections and Referendums Act 2000. For further details and guidance on permissibility or any other issue relating to donations please refer to "Donations: Explanatory Notes for Candidates" available at www.electoralcommission.org.uk.

- a UK registered company;
- a UK registered trade union;
- a UK registered building society;
- a UK registered friendly society;
- a UK registered limited liability partnership;
- a UK registered unincorporated association.

Donations of more than £50 cannot be accepted if the donor is unidentifiable or in any other way impermissible.

Please note that the Electoral Commission advises that included in the definition of a donation are services, money or other property provided to the candidate by a local party or constituency association.

A candidate is allowed 30 days (starting with the day of receipt of donation) in which to make any enquiries and to take any action regarding a donation. After 30 days he will be regarded as having accepted the donation unless a record can be shown proving otherwise. If a candidate or his agent does not wish to accept a permissible donation it must be returned within 30 days.

Requirements of the return

Section 81 of the RPA sets out the details that must be provided within a candidate's election expenses return. The return requires details of:

- all election expenses incurred;
- all payments made by the election agent;
- expenses incurred before an election agent was appointed;
- petty and personal expenses;
- expenses incurred by a person authorised by the election agent (under s.75 of the RPA);
- any disputed and/or unpaid claims;
- amount of expenses incurred before a person became a candidate;
- declarations of value in relation to items purchased for purposes other than the election but subsequently used for that purpose;
- declarations of value in relation to notional expenditure of more than £50;
- all donations of more than £50 (made to the candidate or his agent);
- all monies contributed by the candidate from their own resources to meet the costs of the election.

Please note that for every reported payment of more than £20 a copy of the relevant invoice or receipt must be submitted.

Declaration by candidate and agent²²

All election expenses returns must be accompanied by an election agent's declaration.

A candidate is also required to submit a declaration either at the time the return is delivered to the proper officer or within 7 days afterwards (or within 14 days of his return to the UK if the candidate is out of the UK at the time the return is delivered)²³.

If a candidate acts as his own election agent there is no need for him to submit an agent's declaration, but the candidate's declaration should be amended to indicate that he was acting as his own agent.

²² Forms of declarations are available at www.electoralcommission.org.uk.

²³ Section 82 of the RPA

The form of the candidates' and agents' declarations are prescribed by statute. Declarations require details of the local authority and ward at which the candidate is standing for election and the date of publication of notice of the election. All blanks should be filled in and bracketed sections crossed out as appropriate. Where the declaration says 'return marked' and then provides a blank to be filled in the candidate/agent should initial/mark a cross in the space provided and do the same on the top left hand corner of the front page of the return as proof that he has seen and agreed the return.

Please note: there is no longer any requirement for declarations to be witnessed and signed by a Justice of the Peace.

Offences

The RPA specifies a number of illegal practices that can be committed by a candidate or election agent:

- Failure to submit a true return as to a candidate's election expenses within the specified time and in the prescribed format²⁴.
- Failure to submit a declaration to accompany a return as to election expenses within the specified time and in the prescribed format²⁵.
- Knowingly paying for or incurring any election expense in excess of the statutory maximum.
- Paying a claim, or claims, received by the election agent after the specified time of 21 days after the day of the election result was declared, or making a payment later than 28 days after the day the election result has been declared.

Further, any candidate and/or election agent who makes a **false** declaration as to election expenses is guilty of a **corrupt** practice²⁶.

These illegal and corrupt practices are offences under criminal law and can also have consequences in relation to the election. A candidate or election agent found guilty of an illegal practice on summary conviction is liable to a fine not exceeding level five on the standard scale²⁷. A candidate or election agent found guilty of a corrupt practice is liable to a term of imprisonment, or a fine, or both²⁸.

Under section 159(1) of the Representation of the People Act 1983 if a candidate who has been elected is reported by an election court personally guilty, or guilty by any of his agents, of a corrupt or illegal practice his election shall be void.

²⁴ Section 84 of the RPA

²⁵ Section 84 of the RPA

²⁶ Section 82(6) of the RPA

²⁷ Section 169 RPA 1983. The current maximum fine for level five of the standard scale is £5,000.

²⁸ Section 168(1) RPA 1983

Completing a candidate's election expenses return

The following guidance will take you step by step through the process of completing a candidate's election expenses return.

It may be that you do not have donations, payments or expenses to declare in all sections of this return, and where this is the case these sections must be marked **nil**. Continuation sheets should be used where necessary.

Declaration by election agent

Please provide **all** details requested by the declaration on the front page of the return. These details are important for compliance purposes.

Part 1: Election expenses

1(a): Statement of election expenses

This part should be used to provide a summary of **all** expenses incurred by or on behalf of the candidate.

- Against each category (A-H) you should enter the total value of expenditure to be reported under that category (for guidance on categorising expenditure see below).
- Please note that no item of expenditure should be reported under more than one category.
- Where no expenditure has been incurred against a category please mark nil in the appropriate box.
- Shaded boxes should be left blank.
- Each individual item of expenditure making up the totals for categories G and H must be reported in the spaces provided.
- Signatures must be provided for all declarations even where no expenditure has been incurred against that expenditure category.

At the bottom of the table you should insert the **total election expenditure** (i.e. the total of A-H) incurred by or on behalf of the candidate.

Categorising expenditure for the purposes of 1(a)

It is likely that the majority of expenses will fall under category **F** (any expenses incurred prior to the date a person became a candidate) or category **A** (any expenses incurred after the date a person becomes a candidate and paid for by the election agent). If however you are unsure of how to categorise an item it may help for you to consider the following questions:

7. Was a claim for payment for an expense received later than the statutory deadline of 21 days after the date the election result is declared?
Yes: This is category **D** expenditure
No: Go to next question
8. Was a payment (the claim for which had been received within 21 days of the election result) not made within the statutory deadline of 28 days after the date the election result is declared?
Yes: This is category **E** expenditure
No: Go to next question

9. Would expenditure have been incurred had an item/service not been provided for free or at a discount (i.e. notional expenditure)?
 Yes: This is category **G** expenditure
 No: Go to next question
10. Was this expense incurred on an item that was originally bought for purposes other than the election but that was subsequently used for election purposes?
 Yes: This is category **H** expenditure
 No: Go to next question
11. Was this expense incurred for the purposes of the election prior to the date on which a person became a candidate (regardless of whether it was paid for before or after that date, or who made payment)?
 Yes: This is category **F** expenditure
 No: Go to next question
12. Was this expense incurred after the date a person became a candidate, and paid for by the candidate before his election agent was officially appointed?
 Yes: This is category **B** expenditure
 No: Go to next question
13. Was this expense incurred after the date a person became a candidate and paid for by a person authorised by the election agent to incur and pay petty expenses?
 Yes: This is category **C** expenditure
 No: Go to next question
14. Was this expense incurred after the date a person became a candidate and paid for by the election agent?
 Yes: This is category **A** expenditure

1(b): Election expenditure breakdown

Under this section you should provide details of **all** items of expenditure making up the subtotals entered in 1(a) **except** any unpaid or disputed claims.

For every item of expenditure details should be provided of:

- **the category of expenditure under which the expense falls (A-H);**
- **the item number²⁹;**
- **whether an invoice or receipt has been submitted in support of the item;**
- **the item or service on which the expenditure was incurred;**
- **the amount paid or the value of the expenditure;**
- **the date on which the invoice was received and the date on which the invoice was paid or for expenditure where that is not applicable the date/period in which the expenditure was incurred.**

Where applicable details should also be provided of:

- the name and address of the supplier;
- the name of the person who made payment;
- the commercial value/rate of the item /service (for items of notional expenditure);
- the original purchase price/agreed rate of the item/service (for items of expenditure where an estimation of value has been made).

²⁹ The item number for the first payment reported should be '1' and then items should be numbered consecutively from there. Item numbers are needed to allow cross-referencing with sections 1(a) and 1(d) of the return and with supporting invoices/ receipts.

Examples of how to report expenditure under 1(b)

1. If a candidate's election agent ordered and paid for 1,000 A4 leaflets from Printers'R'us during the regulated period at a cost of £350 the expenditure would be recorded under 1(b) as follows:

Column heading (i.e. detail requested)	Information provided
Category (A-H)	A
Item No.	1
Receipt or invoice submitted?	Y
Item/service	Printing of 1,000 A4 leaflets
Name & address of supplier	Printers'r'us 100 Every Street, Anytown.
Name of person who made payment	Mr J Bloggs
Date(s) or period expenditure incurred	Invoice received: 13/04/2021 Invoice paid: 06/05/2021
Amount paid or value of expenditure	£350.00
Commercial value of item	-
Original purchase price of item	-

2. A candidate uses a printer cartridge originally bought for business purposes to print large quantities of election material. The cartridge was originally bought for £22.99. The candidate estimates that half the cartridge has been used printing election materials and as such considers the proportion of value of the cartridge used for the purposes of the election as £11.50. This expenditure would be recorded under 1(b) as follows:

Column heading (i.e. detail requested)	Information provided
Category (A-H)	H
Item No.	2
Receipt or invoice submitted?	N
Item/service	Printer cartridge
Name & address of supplier	The Print Warehouse Small Street, Big Town.
Name of person who made payment	-
Date(s) or period expenditure incurred	3rd April 2021
Amount paid or value of expenditure	£11.50
Commercial value of item	-
Original purchase price/rate of item/service	£22.99

For this item of expenditure a declaration of the value of election expenditure incurred would also have to be made under 1(a).

3. If a candidate uses a supporters business premises as an election office for a month he will need to make an estimation as to the value of notional expenditure. During the month he spends 4 days a week (16 days in total) in the office working on his election campaign. The commercial letting rate of the office is £550 per month. As such he makes an estimation that the value of expenditure incurred is £275. This expenditure would be recorded under 1(b) as follows:

Column heading (i.e. detail requested)	Information Provided
Category (A-H)	G
Item No.	3
Receipt or invoice submitted?	N
Item/service	Use of office (16 days)
Name & address of supplier	-
Name of person who made payment	-
Date(s) or period expenditure incurred	1st April 21 – 1st May 21
Amount paid or value of expenditure	£275
Commercial value of item	Commercial letting rate: £550
Original purchase price/rate of item/service	-

In this example a declaration of the value of notional expenditure incurred would also need to be made under 1(a), and a £275 donation from the supporter would need to be reported under part 2 of the return.

Please note: For each payment (of more than £20) made by the election agent, the candidate, or a person authorised by the election agent to pay petty expenses, an invoice or receipt must be submitted in support. Each invoice or receipt submitted should be marked with the relevant item number.

1(c): Statement of any unpaid and/or disputed claims

Here you must provide the following details in regard of any unpaid and/or disputed claims of which you are aware:

- the item/service on which the expenditure was incurred;
- the name and address of the supplier;
- the value of the expenditure;
- the date the invoice was received;
- in the case of a disputed claim, the nature of the dispute and the action to be taken;
- in the case of an unpaid claim the name of the court to which an application has been or is to be made, and the date of that application (where applicable).

1(d) Statement of all expenditure reported for which a return is also required under s.75(2)

Here you must provide details of any items of expenditure reported within the candidate's expenses return for which a return is also required to be submitted under s.75(2) of the RPA (i.e. expenditure incurred (except petty expenditure) by a person authorised in writing by the election agent,). For guidance on returns under s.75 refer to page 5 above.

For each relevant item of expenditure you will need to provide details of:

- the item number (as reported under part 1(b));
- the amount;
- the name of the person who incurred the expense.

Part 2: Donations

2(a) Statement of amount of money (if any) provided by the candidate to meet election expenses

In this section the amount of money (if any) provided by the candidate from his own resources for the purpose of meeting election expenses incurred by him or on his behalf should be recorded.

2(b) Donations of over £50

Please refer to page 6 above for guidance on donations to candidates.

Permissible donations received

Here you must provide the following details relating to any permissible donations that have been accepted by or on behalf of the candidate³⁰:

³⁰ Where a donation has been received from an exempt trust the following information must be provided. In the case of a trust created before 27 July 1999 and to which no property has been transferred nor the terms of reference varied on or after that date you should provide details of the date the trust was created and the full name of the person who created the trust and of every other person that transferred property to the trust before 27 July 1999. In the case of a trust created by a permissible donor and to which all other transfers have been made by a permissible donor, the details required above for the appropriate type of donor should be provided in respect of the person who created the trust, and every other person that has transferred property to the trust (including by bequest).

- the date the donation was received and the date on which it was accepted;
- the amount, or value and nature, of the donation;
- the full name and address of the donor;
- in the case of a registered company the company registration number;
- in the case of an individual their electoral roll number.

Unidentifiable and other impermissible donations received

Here you must provide the following details relating to any unidentifiable or otherwise impermissible donations that have been received by or on behalf of the candidate:

- in the case of an unidentifiable donor the manner in which the donation was made;
- in the case of any other impermissible donor the name and address of the donor;
- the amount, or value and nature, of the donation;
- the date of receipt of the donation, and the date when and manner in which the donation was returned.

If you have any further queries or concerns relating to candidate's election expenses, additional guidance may be obtained from:

The Electoral Commission
Tel: 0333 103 1928
Email: infoengland@electoralcommission.org.uk
Website: www.electoralcommission.org.uk

Declaration as to Expenses required by Section 75 of the 1983 Act

Representation of the People Acts

Electoral Area: Painswick and Upton

**Date of Publication of
the Notice of Election:** Thursday, 6 April 2023

Date of Election: Wednesday, 17 May 2023

Name of candidate: _____

Name of election agent: _____

I hereby declare that:

15. I am the [person] or [director, manager, secretary, _____] of
the association, organisation, or body of persons]* named as incurring expenses in the
accompanying return of expenses required by section 75 of the Representation of the
People Act 1983.

16. To the best of my knowledge and belief that return is complete and correct.

17. The matter for which the expenses referred to in that return were incurred as follows:

Signature: _____

Office held: _____
(In the case of an association or body of persons)

Date: _____

* enter or delete details as appropriate

Return of Expenses required by Section 75 of the 1983 Act

Representation of the People Acts

Electoral Area: Painswick and Upton

Date of Election: Wednesday, 17 May 2023

Date of Publication of the Notice of Election: Thursday, 6 April 2023

The expenses shown below were authorised in writing in accordance with the provisions of section 75 of the Representation of the People Act 1983.

They were authorised:

by _____ (name of election agent)

for _____ (name of candidate)

in the above named election.

They were incurred by _____
(person/association/body of persons)

The agent's written authority is attached to this return.

Amount of expenses incurred: £ _____

Signature: _____

Date: _____

Guidance for persons or organisations incurring authorised expenditure under section 75 of the 1983 act

Electoral Area: Painswick and Upton
Date of Election: Wednesday 17 May 2023
Date of Publication of Notice of Election: Thursday 6 April 2023

Under section 75 of the Representation of the People Act 1983 (RPA) any individual or organisation authorised by a candidate's election agent can incur expenditure on the candidate's behalf. Any expenditure incurred in agreement with the candidate or his election agent must be treated as candidate's election expenses, and should be reported to the relevant officer. This applies at parliamentary and local government elections, but not at parish and community elections.

The following note provides guidance on the legislative requirements for those incurring authorised expenditure.

Important: this guidance does not apply to expenditure incurred to promote or disparage a candidate's electoral prospects by an individual or organisation, where such expenditure is incurred independently and without the candidate's prior knowledge or consent. Such third party expenditure does not constitute a candidate's election expense and does not need to be reported to the relevant officer. It is however subject to certain controls and limits.

Authorised expenditure

Under section 75 any association, body or individual **authorised in writing by a candidate's election agent** may incur expenditure on account of:

- holding public meetings or organising any public display; or
- issuing advertisements, circulars or publications; or
- otherwise presenting to the electors the candidate or his views or the extent or nature of his backing or disparaging of another candidate.

These controls do not apply to the publication of any matter relating to the election in:

- a newspaper or other periodical;
- a broadcast made by the BBC or SPC;
- a programme included in any service by a licensed independent radio or TV operator.

Section 75 return and declaration

Any person or organisation who incurs expenditure as described above must, **within 21 days after the day the result of election is declared**, submit to the relevant officer a return of the amount of those expenses, stating the election at which, and the candidate in whose support they were incurred.

The return must also be accompanied by a declaration by the person (or an appropriate member of the organisation) who incurred the expenditure verifying the return.

The format of both the return and the declaration are prescribed under the RPA. Copies will be available from the relevant officer, and versions of the forms are available on the Commission's website.

Please note: this requirement does not apply to any person engaged or employed for payment or promise of payment by a candidate or his election agent.

Completing a section 75 return

The following details must be provided when completing a section 75 return:

- the constituency or local government area at which the candidate is standing for election;
- the date of publication of notice of the election;
- the name of the person who authorised the expenditure to be incurred (i.e. the election agent);
- the name of the person on whose behalf the expenditure was incurred (i.e. the candidate);
- the name of the individual or organisation who incurred the expenditure;
- the amount of expenditure incurred.

The return then must be signed and dated by the person or an appropriate member of the organisation who incurred the expenditure.

The election agent's written authorisation must be attached to the return on submission.

Completing a section 75 declaration

The following details must be provided when completing a section 75 declaration:

- the constituency or local government area at which the candidate is standing for election;
- the date of publication of notice of the election;
- the name of the candidate;
- the name of the election agent;
- the matter for which the expenses referred to in the return were incurred.

The return then must be signed and dated by the person or an appropriate member of the organisation who incurred the expenditure. In the case of an association or body details of the office held by the person signing the declaration must also be provided.

Reporting section 75 expenditure within a candidate's election expenses return

Expenditure for which a section 75 return is required to be submitted constitutes candidates' election expenditure. As such it **must also be included in a candidate's election expenses return**.

Expenditure authorised and incurred as described in this section should be reported within a candidate's return in the same way as any other item of expenditure and then also referred to under a separate heading. Guidance on the completion of candidates' election expenses returns is available on the Commission's website.

Contacts

For further information or guidance on incurring and reporting expenditure authorised under section 75 please contact The Electoral Commission at:

Tel: 0333 103 1928

Email: infoengland@electoralcommission.org.uk

Website: www.electoralcommission.org.uk