
From Clive Joynes
County Hall, Newport, Isle of Wight, PO30 1UD

Tel (01983) 823341
Fax (01983) 823344
Email electoral.services@iow.gov.uk
DX 56361 Newport (Isle of Wight)
Web iwight.com

Dear Candidate

**Election of Town and Parish Councillors
Newport, Northwood & Whippingham Parish and Ryde Town Councils
Election Expenses Pack**

This pack contains the following items:

- Candidates Declaration
- Candidates Return
- Candidates Return Guidance

Please note that Election Expenses forms must be returned, even in the event of an uncontested election or where you have not incurred any expenses.

The Election Expenses forms are required to be returned for compliance reasons, and the expenses themselves are not refundable.

If you require any further information or assistance, please do not hesitate to contact me.

Yours sincerely,

Clive Joynes
Deputy Returning Officer

Declaration by candidate as to election expenses

Parish Elections

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

(insert names(s)) _____ Ward of

Electoral Area _____ Parish Council

Date of Election Thursday, 6 May 2010

Full name of candidate

Declaration by candidate

I declare as follows:

1. The amount paid by me or on my behalf for my election expenses at the above election was £
2. To the best of my knowledge and belief no other election expenses have been paid or incurred by me or by any other person or organisation in connection with my candidature.
3. To the best of my knowledge and belief the accompanying return of election expenses is complete and correct as required by law.
4. I understand that the law does not allow any election expenses not mentioned in the return to be defrayed except in pursuance of a court order.

Signature of candidate

Date

Return of Election Expenses

To be completed by the candidate and returned within 28 days after the day of the election

Electoral Area	(insert names(s)) _____	Ward of _____ Parish Council
Date of Election	Thursday 6 May 2010	
Name of Candidate	
1. I am the person named above as Candidate in this election.		
2. I hereby make the following return of my election expenses.		
Signature of Candidate	Date

Part one: Summary of expenses

Category	Amount	
	£	pp
A. Candidate's personal expenses (i.e. travel and subsistence)		
B. Paid to individuals for services rendered (sub-agents, clerks, messengers, etc)		
C. Paid for election offices:		
C1. Hire of rooms		
C2. Office costs (use of computers, etc)		
D. Paid for public meetings:		
D1. Hire of rooms		
D2. Paid to public speakers		
E. Paid for materials to electors:		
E1. Design and printing costs		
E2. Distribution costs (e.g. postage)		
F. Paid for advertising:		
F1. Posters/banners/billboards		
F2. Publicity materials (e.g. loudspeakers, rosettes)		
G. Paid for stationery costs		
H. Paid for communication costs (phone, fax, internet, etc)		
I. Miscellaneous Items		

Total notional expenditure		
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Total unpaid claims		
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Total election expenses		
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Part two: Payments

A. Breakdown of expenditure

Payments made by the candidate or any of his agents (A to I)

Please note: For each item of expenditure reported (except those items under £10) an invoice or receipt detailing each item of expenditure must be provided in support.

Item and Supplier Details (including the category the item falls under (A to I))	Date		Amount	Invoice no. (if attached)
	Invoice Paid	Invoice Received		
Total				

B. Unpaid claims

In addition to the payments listed above, I am aware of the following unpaid claims:

Item/Service	Date invoice received	Action taken or to be taken	Amount	
			£	pp
Total unpaid claims				

C. Declaration of value of notional expenditure over £50

Please note: You may have few, if any, payments to report under this section. If you are unsure as to the type of expenditure that should be recorded in this section please refer to the accompanying guidance notes

I hereby declare that the following individual amount(s) of expenditure incurred under s.90C of the RPA'83 and listed below at Part 2C of this return represents the full and true value as calculated in accordance with that section.

Signed _____ Date _____

Item	Date(s) or Period Expenditure Incurred	Commercial Cost of Item	Actual Cost Paid	Value of Notional Expenditure
Total notional expenditure				

Candidate's Election Expenses Return

Parish Elections

Thursday 6 May 2010

Submission of election expenses return and declaration

All candidates contesting parish and community level elections are subject to controls on their election expenses¹ and are required to submit a return of election expenses to the proper officer of the authority within **28 days** after the day of the election. This return must be accompanied by a declaration by the candidate as to their election expenses.

General guidance

The following notes provide general guidance on election expenses. Guidance on completing an election expenses return can be found on pages 4-5.

Date a person becomes a candidate

For the purposes of the law relating to local authority elections, a candidate is a person having been nominated, or having been declared by himself or by others to be a candidate at an election.

A person will become a candidate either:

- on the last day for publication of the notice of election if they have been declared² to be a candidate on or before that date;
- or otherwise, on the date on which they are declared to be a candidate (i.e. the person has not been declared as a candidate before the last day for notice of the election).

The date on which a person becomes a candidate is important for the accurate calculation of incurred expenditure as discussed below.

Meaning of election expenses

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

Therefore in considering whether something should be defined as an election expense one should 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 were to order and print leaflets in relation to their election campaign prior to becoming a candidate then distribute them in the week after they became a candidate then they would be 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 they would not then constitute an election expense.

Common types of expenditure

Election expenses are often incurred on items such as payments to individuals for services rendered during the election (e.g. campaign/office staff); expenses relating to election offices and

¹ Schedule 4 of the Representation of the People Act 1983

² Being declared as a candidate means by yourself or by others

campaign costs (e.g. room hire and use of computers); the printing and distribution of election materials for electors; advertising and publicity; expenses incurred in relation to various types of communications (e.g. telephone, fax, internet); and other miscellaneous items.

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

- the publication of anything (other than an advertisement) in a newspaper or periodical, a broadcast by the BBC or SPC, or a programme included in any service by a licensed independent TV or radio operator;
- the provision of facilities provided in connection with rights conferred on the candidate under the RPA (e.g. the use of school rooms for meetings), excluding costs such as those incurred in preparing or restoring the room, or repairing any damage caused;
- the provision by an individual of his own services which he provides voluntarily in his own time and free of charge.

Notional expenditure

Notional expenditure is incurred when any goods, services, property or facilities are transferred or provided to the candidate or any of his agents for free, or at a discount of more than 10% of ordinary commercial value, for the purpose of the candidate's election.

Examples:

1. Leaflets that would normally cost £200 to print are provided at a 30% discount; as such the candidate incurs £140 actual expenditure (as would be recorded in Part 2A of the return) and £60 notional expenditure
2. A candidate receives free stationary 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.

The value of notional expenditure is therefore the difference between the normal commercial cost of an item and the amount the candidate actually paid for the item.

Estimations of value

In a number of instances expenditure will be incurred on items or services that were originally bought for purposes other than the election but which are subsequently used for that purpose. An example of this could be the use of a printer ink cartridge that was originally bought when a printer was being used for private or business purposes but then came to be used to print large quantities of material for a candidate's election. In such cases an estimation must be made as to the proportion of expenditure incurred on that item used in promotion of the candidate's election, and this estimated value must be included within a candidate's return as election expenditure.

Unfortunately there is no specific formula applicable to all instances where a calculation needs to be made, and it should be noted that it is a reasonable estimate rather than an exact calculation that is required. In the case of the proportion of value of an ink 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 for other purposes, should be considered in making your estimation.

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 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 any proof of declaration is needed in the future.

Limits on expenditure

A candidate at a parish or community election is allowed to incur expenditure up to a limit of £600 plus 5p for every entry in the register of electors on the last date for publication of notice of an election (you are advised to obtain written confirmation of this figure).

Example:

No. of electorate on register at date of notice of election: 2371
Calculation of maximum expenses limit: $600 + (2371 \times 0.05)$
Maximum expenses limit for a candidate: £718.55

Limits for 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 or use the services of the same clerks or messengers³, hire or use the same committee rooms at an election, or publish joint addresses, circulars or notices at elections.

Example:

No. of electorate on register at date of notice of election: 2371
Calculation of maximum expenses limit: $600 + (2371 \times 0.05)$
Maximum expenses limit for a candidate: £718.55

Expenses limit for joint candidates:

- 2 candidates (25% reduction): £538.91 per candidate
- 3 candidates (33.3% reduction): £359.27 per candidate

Time for sending in and paying claims

Any claim against any person in respect of election expenses incurred by or on behalf of a candidate that is not sent in to the candidate within **14 days** of the day after the election must not be paid. Further, all election expenses must be paid within **21 days** of the day after the election; otherwise they must not be paid.

On application by either a creditor or a candidate a court order may be granted allowing any claim sent in and any payment made to be paid after the time limits detailed above.

³ This does not include the accidental, casual or trivial use of the same clerks or messengers.

Completion of the return and declaration

Declaration

- A candidate's election expenses return must be accompanied by a declaration as to election expenses.
- This declaration should be submitted in the format prescribed under the Local Election (Parish & Communities) Rules 1986, or a form to like effect⁴.

Election expenses return

Part One: Summary of expenses

- Here you should provide a summary of all expenditure incurred by the candidate or any of the candidate's agents in order to provide the **total figure for the candidate's election expenditure**.
- Against each expenditure heading (A to I) a sub-total of all payments made relating to that type of expenditure should be entered. (Do not include notional expenditure or unpaid claims within these sub-totals)

If no expenditure has been incurred under that category of expenditure please enter nil in the appropriate box.

Do not enter any totals in the shaded boxes.

Under Part 2 Section A below each sub-total should then be supported by a breakdown of all payments and their particulars.

- The total value of unpaid claims (as reported in Part 2b) and notional expenditure (as reported in Part 2c) should be entered in the appropriate boxes.
- The total amount of election expenditure should then be provided in the appropriate box.

Part Two: Payments

A. Election expenses

- This section should provide a breakdown of all payments making up the subtotals entered under categories A to I of part one of the return.
- For each payment details should be provided in regard to:
 - the item of expenditure,
 - the amount of expenditure,
 - the name and address of the supplier,
 - the date of the invoice, and the date the invoice was paid.
- For all payments of £10 or more an accompanying invoice or receipt must be submitted.

⁴ A form of return is provided for use by The Electoral Commission and can be found at www.electoralcommission.org.uk

Example:

In part one of the return under the expenditure category E1 (Design and Printing Costs) a total of £156.50 is recorded. Under expenditure category G (Stationery Costs) £4.45 is recorded. Details of the payments making up these sub-totals would then provided under Part 2a and copies of the relevant invoices would be also be provided:

Item and Supplier Details (including the category of expenditure the item falls under (A-I))	Date		Amount	Invoice no. (if attached)
	Invoice Received	Invoice Paid		
E1. Printing of A4 leaflets ABC Print Ltd, 10 High Street, Anytown	30/04/03	13/05/03	£89.00	1
E1. Printing of A5 leaflets Fisher Printing, 25 The Avenue, Big Town	10/05/03	13/05/03	£67.50	2
G. Envelopes Smiths Stationery, 13 North Road, Midtown	13/04/03	13/04/03	£4.45	N/A

B. Unpaid claims

Under this section details of any unpaid claims should be supplied. For each claim details should be provided of:

- the item,
- the date the invoice was received,
- the amount,
- the action taken or to be taken in regard of the claim.

Example:

The candidate received a claim for payment in regard of costs incurred on paper for printing leaflets after the 14-day deadline. The candidate intends to apply for a court order granting leave to pay the claim. This would be reported under Part 2b as follows:

Item: Printer paper

Date invoice received: 20/05/03

Amount: £12.50

Action taken or to be taken: Candidate applying for court order to pay claim.

C. Declaration of value on notional expenditure over £50

In this section details of all items of notional expenditure **over £50** should be declared. Notional sums under £50 do not need to be included on the return and do not count toward a candidate's election expenses limit.

For every item of notional expenditure incurred details should be provided of:

- The item or service provided,
- The normal commercial cost of the item/service,
- The actual cost paid by the candidate or any of his agents (as recorded under Part 2a of the return),
- The value of notional expenditure,
- The period in which the expenditure was incurred.

Example:

A candidate purchased stationery products for the purposes of their election at a discount of 50%. The expenditure would be reported under Part 2C of the return as follows:

Item: Stationery products

Commercial cost of item: £120

Actual cost paid by candidate: £60

Value of notional expenditure: £60

Date(s) or Period in which expenditure incurred: 23/04/03

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

The Registrations and Compliance Directorate

The Electoral Commission

Trevelyan House

30 Great Peter Street

London, SW1P 2HW

Tel: 020 7271 0500

Email: r&c@electoralcommission.org.uk

Website: www.electoralcommission.org.uk