

Individual Candidate Election Expenses (Senedd Elections) Code of Practice 2025

This Code:

- **is to be known as the Individual Candidate Election Expenses (Senedd Elections) Code of Practice 2025**
- **comes into force on (add date)**

Introduction

Background

1.1 This Code of Practice on individual candidate election expenses for Senedd elections was prepared by the Electoral Commission following consultation with interested persons and bodies, including the Welsh Government and the Senedd Commission.

The power to issue this Code

1.2 This Code of Practice has been approved by the Senedd and is issued by Welsh Ministers in accordance with Schedule 7, paragraph 20 of the Senedd Cymru (Representation of the People) Order 2025 ('the 2025 Order').

Definitions

1.3 In this Code the following definitions apply:

'the 2006 Act' means the Government of Wales Act 2006.

'the 2025 Order' means the Senedd Cymru (Representation of the People) Order 2025.

'Appropriate amount' means an amount of election expenses determined in accordance with article 66 of the 2025 Order.

'Candidate' means an individual candidate at a Senedd constituency election who is someone other than a party list candidate, as defined by article 2 of the 2025 Order.

'Cost' has its ordinary meaning of the expense of, or associated with, an item. It includes the *'appropriate amount'* to be treated as incurred by the candidate under the laws on notional spending.

'Election agent' means the person named on behalf of a candidate pursuant to article 39 of the 2025 Order.

'Election expenses' has the meaning set out in article 65 of the 2025 Order.

'Item' means something that could be the subject of spending. It includes services and activities as well as physical things.

'Notional spending' means election expenses treated as incurred where property, goods, services or facilities are provided free of charge or at a discount and made use of by or on behalf of the candidate under article 66 of the 2025 Order.

'Party list' means a list of not more than eight party candidates (but it may be a list of only one candidate) for a Senedd election.

‘Personal expenses’ of the candidate are partially defined in article 37 of the 2025 Order. Personal expenses of a candidate must be reported in the candidate’s spending return but do not count towards the spending limit. This Code does not offer guidance as to what are or are not personal expenses.

‘Political party’ means a party registered under Part 2 Political Parties, Elections and Referendums Act 2000.

‘Regulated period’ means the period when the spending rules apply to candidates at a Senedd election. For elections to the Senedd, the regulated period is defined in article 49 of the 2025 Order. It starts on the appropriate date and ends on polling day (the close of poll) – around four months. The *appropriate date* is defined in article 49 of the 2025 Order and will ordinarily mean the date which falls four months before the date of the poll but can differ depending on specific circumstances set out in article 49.

‘Return’ or **‘spending return’** means a return as to election expenses for a candidate as required by article 54 of the 2025 Order.

‘RPA’ means the Representation of the People Act 1983.

‘Spending limit’ refers to the maximum amount of money that can be incurred by a candidate under article 48 of the 2025 Order.

‘Used at an election’ means used for the purposes of the candidate’s election as defined in article 65 of the 2025 Order.

Purpose of this Code

1.4 This Code gives guidance as to:

- What does or does not fall within Part 1 or Part 2 of Schedule 7 of the 2025 Order. Those Parts are relevant to the definition of ‘election expenses’ and therefore, in particular, to what expenses a candidate is required to report.
- Part 1 of Schedule 7 lists the matters in respect of which any expenses for the purposes of the candidate’s election count as ‘election expenses’. Part 2 lists the exclusions.
- The cases or circumstances in which expenses are, or are not, to be regarded as incurred ‘for the purposes of a candidate’s election’. This Code supplements the definition of that phrase in article 65 of the 2025 Order.
- This Code does not give guidance to those candidates standing for election to the Senedd on behalf of a political party (i.e. a party list candidate)

What elections does this Code cover?

1.5 This Code applies to elections to the Senedd.

This Code and other guidance published by the Commission

1.6 This Code is statutory guidance and is prepared under the powers conferred by paragraph 20, Schedule 7 of the 2025 Order. It differs from other guidance that the Electoral Commission publishes because it has been approved by the Senedd.

1.7 The Electoral Commission also publishes non-statutory guidance on the laws for elections.

1.8 The law on candidate spending is set out in the 2025 Order. An overview of the legal framework for candidate spending is set out below by way of context for this Code.

1.9 You should refer to the Electoral Commission guidance for specific information on the rules for each election. Updated guidance about what elections are being held and which rules apply is always available on the Electoral Commission's website in the lead-up to an election.

What are the consequences of breaching this Code?

1.10 Where a candidate or agent does not follow this Code they may be in breach of the laws relating to election expenses. This could result in a prosecution for a corrupt and/or illegal practice under articles 121 and/or 122 of the 2025 Order.

1.11 Where a candidate or agent is found guilty of a corrupt or illegal practice, they would face potential imprisonment and/or a fine. They would also be disbarred from holding elective office for a period of five years in respect of a corrupt practice and three years for an illegal practice. The candidate's election may be void.

The legal framework in the 2025 Order for candidate spending

Election expenses: Article 65

1.12 Article 65 defines election expenses as follows:

(1) In this Part “election expenses”, in relation to an individual candidate, means, subject to the definition of “for the purposes of a candidate’s election” in article 37(1), and articles 48(2) and 66, any expenses incurred during the regulated period in respect of any matter specified in Part 1 of Schedule 7 which are used for the purposes of the candidate’s election.

(2) No election expenses are to be regarded as incurred by virtue of paragraph (1) or article 66 in respect of any matter specified in Part 2 of Schedule 7.

(3) For the purposes of this Part, election expenses are incurred by or on behalf of a candidate at a Senedd election if they are incurred—

(a) by the candidate or the candidate’s election agent, or

(b) by any person authorised by the candidate or the candidate's election agent to incur the expenses.

(4) In this Part and in Part 4, any reference to promoting or procuring a candidate's election at an election includes doing so by prejudicing the electoral prospects of another candidate or registered political party at the election.

(5) Schedule 7 makes further provision about the election expenses of individual candidates at a Senedd election.

Excluded expenses

1.13 Part 2 of Schedule 7 to the 2025 Order sets out a list of matters which are 'excluded' from being 'election expenses' within the meaning of article 65.

1.14 Schedule 7, paragraph 17 excludes any expenses incurred in respect of any matter that is reasonably attributable to the candidate's disability.

1.15 Schedule 7, paragraph 18 excludes expenses incurred in respect of, or in consequence of, the translation of anything from Welsh into English or from English into Welsh.

1.16 Schedule 7, paragraph 19 excludes any reasonable expenses that are incurred that are reasonably attributable to the protection of persons or property.

1.17 Schedule 7, paragraph 19A excludes any expenses that are incurred or reimbursed in accordance with the financial assistance scheme established by the Welsh Elections Financial Assistance Scheme (Disabled Candidates) Regulations 2025.

Spending limits and campaign periods

1.18 The amount that can be spent on candidate election expenses is limited by the 2025 Order. A spending limit applies in relation to a particular period, often referred to as a 'regulated period'.

Agents

1.19 Candidates must either appoint an agent to oversee their spending or act as their own agent. The agent has responsibilities for incurring and paying for candidate election expenses – see articles 44 and 47 of the 2025 Order respectively.

Notional spending

1.20 'Notional spending' on election expenses counts towards a candidate's spending limit. Notional spending arises under article 66 when the following conditions are met:

The first condition is that the:

- property or goods is, or are, transferred to the candidate or the candidate's election agent free of charge or at a discount, of more than 10 per cent of the market value of the property or goods, or
- property, goods, services or facilities is, or are, provided for the use or benefit of the candidate free of charge or at a discount of more than 10 percent of the commercial rate for the use of the property or the provision of the goods, services or facilities

The second condition is that:

- the candidate, or someone on their behalf, makes use of the property, goods, services or facilities in such a way that it would have been an election expense if they had incurred the spending.

1.21 Where the above conditions are satisfied, an 'appropriate amount' is treated as election expenses incurred by the candidate if it is more than £50. The appropriate amount is the proportion that is reasonably attributable to the use of the item, of either:

- its market value (where it is transferred free of charge), or
- the value of the discount (where some of the item's cost is actually incurred by or on behalf of the candidate).

Therefore the 'appropriate amount' will be the difference in value between the commercial value of what is provided and what you pay if over £50

1.22 If the property, goods, services or facilities concerned have been made use of by or on behalf of the candidate the notional spending will only need to be declared as an election expense in the candidate's return if the property, goods, etc. provided have been authorised by the candidate or the candidate's agent.

Reporting

1.23 Article 54 requires a candidate's agent to submit a return of election expenses. Article 55 requires both the agent and the candidate to make a declaration as to the accuracy of the return.

1.24 Under article 55(6) and 56(4) a person is guilty of a corrupt practice if they knowingly make a false declaration.

When will expenses be regarded as incurred for the purposes of a candidate's election?

2.1 The list of matters in Schedule 7, Part 1 of the 2025 Order, as clarified in this Code, will be regarded as used 'for the purposes of a candidate's election' – and therefore associated expenses incurred will be 'election expenses' – whenever used with a view to, or otherwise in connection with promoting or procuring the candidate's election.

2.2 Promoting or securing the election of a candidate includes doing so by prejudicing the electoral prospects of another candidate or candidates standing in the specific constituency.

2.3 'Election expenses' count towards the candidate's spending limit. The cost of all items used in the regulated period must be reported in the return for the candidate as appropriate.

2.4 The examples set out below relate both to spending authorised by the candidate or agent and to notional spending.

Re-using items paid for and used at a previous or subsequent elections

2.5 The full cost of an item that meets the usual criteria must be reported in the return at the election at which the item is first used. Items that have been paid for and used at an election by a candidate must not have their cost apportioned or discounted because they potentially could or will be re-used at a subsequent election or elections.

2.6 The full cost of items that may or will be re-used counts towards the spending limit at the first election at which they are used.

2.7 The purchase cost of items that were:

- paid for in full (owned not hired)
- used at a previous election
- reported in full in the spending return for the candidate at a previous election, and
- have not been altered in any way

do not need to be reported in the spending return for the same candidate at a subsequent election, nor do they count towards the spending limit at such subsequent elections. However, if an item is re-used by a different candidate at a subsequent election this would be treated as notional spending.

2.8 However, all costs incurred in facilitating the re-use of an item at a subsequent election, including:

- cleaning
- alteration and/or addition
- maintenance
- redevelopment

must be reported in the return for the subsequent election where the items are used again.

2.9 The costs incurred in facilitating the re-use count towards the spending limit at the subsequent election at which they are re-used.

Items not used at all

2.10 Items paid for but not used at an election are not election expenses because they are not used with a view to, or in connection with, promoting the candidate or procuring a candidate's election. They therefore do not need to be reported in the return.

Expenses incurred prior to the commencement of the regulated period

2.11 Expenses incurred prior to the start of the regulated period, on items used during the regulated period, must be reported in the return. Therefore, the cost of items used during the regulated period but purchased prior to the start of the regulated period counts towards the candidate's spending limit.

VAT

2.12 Expenses must be reported inclusive of VAT where applicable, even where VAT can be recovered.

2.13 Where VAT is charged on an item, the VAT amount counts towards the spending limit. If VAT has not been added to the invoice but is still payable, for example if services have been bought from companies based outside the UK, VAT should be added to the cost on the invoice and reported as an expense.

Schedule 7 of the 2025 Order

General notes

This Code is not exhaustive

3.1 The lists below are matters which are relevant for the purposes of each category in Part 1 of Schedule 7. They must be reported in a spending return if the expenses are incurred, and they are used for, the purposes of the candidate's election. The lists are inclusive and not exhaustive.

Notional spending

3.2 This Code applies to notional spending on behalf of a candidate in the same way as it applies to spending that is incurred by a candidate, unless otherwise specified.

Costs that are excluded

3.3 This section of the Code clarifies Part 1 of Schedule 7 of the 2025 Order. Nothing in it should be taken as qualifying the list of exclusions set out in Part 2 of Schedule 7 of the 2025 Order, which is reproduced below.

7. *The payment of any deposit required by rule 11 of Schedule 5.*
8. *The publication of any matter, other than an advertisement, relating to the election in —*
 - (a) *a newspaper or periodical,*
 - (b) *a broadcast made by the British Broadcasting Corporation or by Sianel Pedwar Cymru, or*
 - (c) *a programme included in any service licensed under Part 1 or 3 of the Broadcasting Act 1990 (independent television and radio services) or Part 1 or 2 of the Broadcasting Act 1996 (digital terrestrial television and sound broadcasting).*
9. *The provision of any facilities provided in pursuance of any right conferred on candidates at an election by this Order other than facilities in respect of which expenses fall to be defrayed by virtue of article 71(6) (rooms used for Senedd election meetings).*
10. *The provision by an individual of their own services which that individual provides voluntarily in their own time and free of charge.*
11. *Accommodation which is the candidate's sole or main residence.*

12. *The provision by any other individual of accommodation which is that individual's sole or main residence if the provision is made free of charge.*
13. *Transport by a means of transport which was acquired by the candidate principally for the candidate's own personal use.*
14. *Transport provided free of charge by any other individual if the means of transport was acquired by that individual principally for the individual's personal use.*
15. *Computing or printing equipment which was acquired by the candidate principally for the candidate's own personal use.*
16. *The provision by any other individual of computing or printing equipment which was acquired by that individual principally for the individual's own personal use if the provision is made free of charge.*
17. — (1) *Any matter that is reasonably attributable to the candidate's disability, to the extent that the expenses in respect of the matter are reasonably incurred.*

(2) *In this paragraph, "disability" has the same meaning as in section 6 of the Equality Act 2010.*
18. *Expenses incurred in respect of, or in consequence of, the translation of anything from Welsh into English or from English into Welsh.*
19. *The protection of persons or property, to the extent that the expenses are reasonably incurred and are reasonably attributable to the protection of persons or property.*
- 19A. *A matter in respect of which expenses are paid or reimbursed in accordance with the financial assistance scheme established by the Welsh Elections Financial Assistance Scheme (Disabled Candidates) Regulations 2025 (S.I. 2025/897 (W. 157)) (to the extent that the matter does not fall within paragraph 17).*

Schedule 7, Part 1, paragraph 1

Advertising of any nature, whatever the medium used, including expenses in respect of agency fees, design costs and other costs in connection with preparing, producing, distributing or otherwise disseminating such advertising or anything incorporating such advertising and intended to be distributed for the purpose of disseminating it.

This paragraph includes:

Services, premises, facilities or equipment, provided by others

4.1 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

4.2 For example, the hire of a photographer and premises to produce images for use in advertising material.

Specific costs in connection with producing or disseminating digital or electronic advertising material

4.3 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.

4.4 For example, a licensing fee for a software application for use on a device.

4.5 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.

4.6 For example, the purchase of a more prominent position on a page within a search engine.

4.7 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

4.8 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.

4.9 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

4.10 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.

4.11 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

Other costs included in Schedule 7, Part 1, paragraph 1

4.12 It includes the cost of any rights or licensing fee for any image used in producing advertising material.

4.13 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

4.14 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

4.15 Where paper, photocopying equipment or a printer is purchased or hired principally for use in the campaign, the full cost must be reported.

4.16 'Personal use' in paragraph 4.14 means ongoing personal use by the candidate or the individual, not use for commercial purposes.

4.17 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

4.18 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 or another third party.

Schedule 7, Part 1, paragraph 2

Unsolicited material addressed to electors, whether addressed to them by name or intended for delivery to households within any particular area, including expenses in respect of design costs and other costs in connection with preparing, producing or distributing such material, including the cost of postage.

This paragraph includes:

Costs associated with obtaining information and targeting or identifying voters, including database costs

5.1 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.

5.2 For example, the purchase of email addresses.

5.3 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.

5.4 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.

5.5 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.

5.6 Where information or access to information is obtained from a third 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

5.7 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

5.8 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.

5.9 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, if a candidate pays a developer to create an app that facilitates targeting of their material on a social media channel.

5.10 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 included in Schedule 7, Part 1, paragraph 2

5.11 It includes the cost of any rights or licensing fee for any image used in producing unsolicited material.

5.12 It includes the cost of paper or any other medium on which unsolicited material is printed.

5.13 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

5.14 'Personal use' in paragraph 5.13 means ongoing personal use by the candidate or the individual, not use for commercial purposes.

5.15 Where paper, photocopying equipment or a printer is purchased or hired principally for use in the campaign, the full cost must be reported.

5.16 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 of the unsolicited material by distribution or other means

5.17 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 or another third party.

Costs that are excluded from Schedule 7, Part 1, paragraph 2

5.18 It does not include the cost of postage of the free electoral address as outlined in article 67 of the 2025 Order.

5.19 It does not include any cost associated with the obtaining of data as permitted under any statute or regulation.

5.20 For example, candidates are entitled to a copy of the electoral register via regulation 102 of the Representation of the People (England and Wales) Regulations 2001.

Schedule 7, Part 1, paragraph 3

3. Transport, by any means, of persons to any place, including expenses in respect of the costs of hiring a means of transport for a particular period.

This paragraph includes:

6.1 It includes the cost of transport for the agent where they are reimbursed by the candidate or another third party.

Transport of volunteers and campaigners

6.2 It includes the cost of transporting:

- volunteers
- 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 purchased for any transport
- parking for any transport

where they are undertaking campaigning on behalf of the candidate.

6.3 It includes the cost of transport paid for by any individual or other third party that is paid for or reimbursed either by the candidate 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

6.4 It includes the cost of transporting attendees to an event promoting the candidate where that cost is reimbursed or paid for by the candidate or another third party.

Transport that is promoting the candidate

6.5 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 from Schedule 7, Part 1, paragraph 3

6.6 The following costs are excluded from paragraph 3:

- where the cost is paid for by the individual who used the transport, where that payment is not reimbursed, or
- 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

6.7 Where a transport cost is a personal expense within the meaning of the 2025 Order for the candidate, and is paid by the candidate, this must be recorded as a personal expense in the spending return. '*Personal expenses*' includes the reasonable travelling expenses of the candidate, for the purposes of and in relation to the election.

Schedule 7, Part 1, paragraph 4

Public meetings, of any kind, including expenses in respect of costs incurred in connection with the attendance of persons at those meetings, the hire of premises for the purposes of those meetings or the provision of goods, services or facilities at them.

This paragraph includes:

Services, premises, facilities or equipment provided by others

7.1 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

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 included in Schedule 7, Part 1, paragraph 4

7.2 It includes the cost of promoting or advertising the event, via any means.

7.3 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.

7.4 It includes the cost of the provision of any goods, services or facilities at the event, for example the cost of hiring seating.

7.5 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

7.6 It includes the cost of accommodation and other expenses for any attendee where that cost is reimbursed or paid for by the candidate or another third party.

Schedule 7, Part 1, paragraph 5

The services of an election agent or any other person whose services are engaged in connection with the candidate's election.

This paragraph includes:

Agent costs

8.1 This includes any remuneration, including allowances, paid to the agent.

Staff monitoring social media and other press activities

8.2 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.

8.3 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

8.4 It includes the cost of any other person whose services are engaged in connection with the candidate's election.

Costs which are excluded from Schedule 7, Part 1, paragraph 5

8.5 It does not include the cost for services of an agent or any other person who is a volunteer.

Schedule 7, Part 1, paragraph 6

Accommodation and administrative costs.

This paragraph includes:

Office space and equipment

9.1 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.

9.2 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.

9.3 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.

9.4 For example, desks, chairs and computers provided by a party for use in the candidate's campaign.

9.5 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 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.

Some examples of costs associated with mobile phones:

- If 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.
- If 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.
- If 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, data etc, this does not count as candidate spending.

9.6 'Personal use' in paragraph 9.5 means ongoing personal use by the candidate or the individual, not use for commercial purposes.

Overheads

9.7 It includes the cost of:

- electricity
- phone lines and internet access

for use in the candidate's campaign.

9.8 It includes the subscription cost for media monitoring services, press wire and press release services.

Costs associated with agents, volunteers and employees

9.9 It includes the cost of accommodation for the agent where it is reimbursed by the candidate or another third party.

9.10 It includes the cost of volunteers and employees campaigning for the candidate in a specific electoral area, including their accommodation costs if they are reimbursed by the candidate or another third party.

Costs which are excluded from Schedule 7, Part 1, paragraph 6

9.11 It does not include the cost of childcare for a candidate or their agent or a volunteer.

9.12 It does not include the cost of water, gas or council tax.

9.13 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.