

Unincorporated associations Unincorporated associations Unincorporated associations must register with us when they make political contributions of more than £25,000 in a calendar year. Once registered, they must report to us certain gifts that they receive. What is an unincorporated association? In general, an unincorporated association is an association of individuals who have come together to carry out a shared purpose. An unincorporated association has an identifiable membership which is bound together by identifiable rules or an agreement between the members. These rules set out how the unincorporated association is to be run and managed. Sometimes the rules might be formalised, for example in a written constitution. However they do not need to be formalised. For example, members' clubs are sometimes unincorporated associations. Book traversal links for Unincorporated associations When does an unincorporated association have to register with us? When does an unincorporated association have to register with us? Unincorporated associations must register with us when they make political contributions of more than £25,000 in any calendar year. This means that you will need to notify us if your association makes either: a single political contribution of more than £25,000 or a number of contributions that add up to more than £25,000 in a calendar year Political contributions are any of: a donation or a loan to a registered political party a donation to a registered non-party campaigner a donation to a registered referendum campaigner a donation to a registered recall petition campaigner a donation or loan to a regulated donee, which is: a holder of elective office a member of a political party a group of party members (also known as a members association) A political contribution only counts towards your total if it is over £500. You must notify us within 30 days beginning with the contribution date – that is, the date that you made the contribution that took your total over £25,000. Any unincorporated association that intends to make political contributions of more than £25,000 should keep records of all gifts they receive that are worth more than £500. Form UA1 and explanatory notes: Notification of political contributions Last updated: 16 February 2022 Book traversal links for When does an unincorporated association have to register with us? Unincorporated associations What does a registered unincorporated association have to report? What does a registered unincorporated association have to report? Once you have registered with us, you must tell us about the reportable gifts received by your association in: the calendar year before you made the contribution the calendar year of the contribution and the calendar year following the contribution A gift includes anything given or transferred to any officer, member, trustee or agent of an unincorporated association in that person's capacity within the association. It includes: any donation to the association of money or property a bequest any subscription or other fee paid for affiliation to, or membership of the association any money spent in paying expenses incurred by the association the provision – other than on commercial terms – of any property, services or facilities for the use or benefit of the association (including the services of a person) Reportable gifts include: a single gift of more than £7,500 two or more gifts given by the same person in the same calendar year which total more than £7,500. You need only count individual gifts worth more than £500 toward this total any additional gift given by source that you have already reported as having given a gift in that calendar year, if it has a value of more than £1,500 Gifts received before the contribution date If you notify us that you have made a political contribution of over £25,000, you must then report any reportable gifts you have received: from the start of the same year the political contribution was made up to and including the contribution date, and in the year before the year the political contribution was made You have 60 days from

the contribution date to report this information to us. You can do this using form UA2. Form UA2: Report of gifts received by an unincorporated association before a political contribution was made Gifts received after the contribution date Once you are on the register, you must report all reportable gifts to us on a quarterly basis. The first quarterly reporting period includes: the rest of the quarter that the contribution date was in, starting with the day after the contribution date ,and the next full quarter The first quarterly report is due 30 days after the end of the first reporting period. Another report is due 30 days after the end of every quarter, finishing with the last quarter of the calendar year following the contribution date. You can make these reports to us using form UA3. Form UA3: Report of gifts received after a political contribution is made Last updated: 14 September 2023 Book traversal links for What does a registered unincorporated association have to report? When does an unincorporated association have to register with us? Unincorporated associations that are also members associations Unincorporated associations that are also members associations Groups of party members, or members associations, must report donations and loans to us under the rules for regulated donees. Members associations that are also unincorporated associations must register with us if they make political contributions of over £25,000 during a calendar year. You should continue to report donations as you receive them, under the rules for regulated donees. You do not need to report gifts which are donations again under the rules for unincorporated associations. If you register with us you will also need to complete Form MA1 at the end of each calendar quarter until your reporting responsibility ends. This form tells us that either you have not received any reportable gifts that quarter, or that you have already reported them under the rules for members associations. This is used instead of the UA3 form. If you receive of the services of a volunteer as a gift, and its value is high enough to be reportable, please contact us for advice. Form MA1 Quarterly report for members' associations that have made political contributions For more guidance on the rules for members associations, please see our guidance on regulated donees . Last updated: 16 February 2022 Book traversal links for Unincorporated associations that are also members associations What does a registered unincorporated association have to report? Declarations and offences Declarations and offences Declarations An individual, who is authorised to represent the unincorporated association, must make a declaration on the notification, and also on any reports submitted to us. The declaration will state that everything in the notification or report is accurate, and that it complies with the law. Offences Unincorporated associations and the individuals authorised to make the declarations for the association should be aware that offences will be committed if: the association fails to give a notification or fails to report to the Commission, without reasonable excuse, within the relevant period the association provides a notification or report that does not meet the reporting requirements set out by the law, without reasonable excuse the authorised individual makes a false declaration Last updated: 16 February 2022 Book traversal links for Declarations and offences Unincorporated associations that are also members associations The register and forms The register and forms Register of recordable gifts to unincorporated associations We publish the registers of unincorporated associations and of recordable gifts to unincorporated associations. This register will not contain the home address of any individual. If you report gifts to us but the notification has not been made, meaning you have no entry on the register, we will not include the identity of any individual making gifts unless we have first given that individual notice. Individuals will then have 45 days in which to make representations as to why their identity should not be

included in the register. Forms Form UA1 and explanatory notes: Notification of political contributions Form UA2: Report of gifts received by an unincorporated association before a political contribution was made Form UA3: Report of gifts received after a political contribution is made Form MA1 Quarterly report for members' associations that have made political contributions Last updated: 16 February 2022 Book traversal links for The register and forms Declarations and offences