

What does a registered unincorporated association have to report? | Electoral Commission

Unincorporated associations You are in the Unincorporated associations section Home Unincorporated associations View the navigation tree Go to main guidance section: Unincorporated associations When does an unincorporated association have to register with us? What does a registered unincorporated association have to report? Unincorporated associations that are also members associations Declarations and offences The register and forms 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