UK unincorporated associations | Electoral Commission donations and loans in Northern Ireland You are in the Who can you accept donations and loans from? section Home donations and loans in Northern Ireland Who can you accept donations and loans from? View the navigation tree Go to main guidance section: donations and loans in Northern Ireland Terms we use in this guidance Which donations are covered by the rules? What do you need to do when you receive a donation? How do you work out the value of a donation? Crowdfunding Auction prizes Sponsorship What must you record when you accept a donation? What do you do if you receive a donation from an impermissible or unidentifiable source? Which loans are covered by the rules? What do you need to do before you enter into a loan? How do you work out the value of a loan? What must you record when you enter into a loan? What do you do if you have a loan from an impermissible source? Who can you accept donations and loans from? UK individuals Irish individuals UK companies Irish companies UK limited liability partnerships Irish limited liability partnerships UK unincorporated associations Irish unincorporated associations UK trusts Irish trusts Public funds and visits outside the UK Other sources Which donations and loans do you need to report? How to report donations and loans UK unincorporated associations What makes a UK unincorporated association permissible? An unincorporated association is a permissible if: it has more than one member the main office is in the UK it is carrying on business or other activities in the UK How do you check permissibility? There is no register of unincorporated associations. Permissibility is a matter of fact in each case. In general, an unincorporated association is an association of two or more 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. If you are not sure that an association meets the criteria, you should consider whether the donation is actually from individuals within it (rather than the association) or if someone within the association is acting as an agent for others. If you think this is the case, you must check the permissibility of all individuals who have contributed more than £500 and treat them as the donors. You can find more information on carrying on business in the previous section How do you check if a company is carrying on business in the UK? If an unincorporated association makes political donations amounting to more than £25,000 in a calendar year, you should make them aware that they have to report this to us. Please see our website for more information on unincorporated associations. What do you need to record? You will need to record: the name of the unincorporated association the association's main office address Last updated: 31 March 2022 Book traversal links for UK unincorporated associations Irish limited liability partnerships Irish unincorporated associations