Irish 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 vou do if vou have a loan from an impermissible source? Who can vou 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 Irish unincorporated associations What makes an Irish unincorporated association permissible? An Irish unincorporated association is a permissible donor or lender if: it has more than one member the main office is in Ireland it is carrying on business or other activities wholly or mainly in Ireland 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. You must check the main office is in Ireland. 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 out one or more of its principal activities in Ireland or Northern Ireland? 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 unincorporated association's main office address If you are reporting a donation from an Irish unincorporated association, you must provide a statement from a currently practicing solicitor in Ireland that confirms the name and address of the association and the fact that it is an unincorporated association. If you are reporting a loan, you must provide this statement from a firm of solicitors currently practicing in Ireland. Last updated: 31 March 2022 Book traversal links for Irish unincorporated associations UK unincorporated associations UK trusts