

Statement of Accounts 2020

Political Parties

Human Dignity Alliance

Annual Statement of Accounts for year ended 31 December 2020

Overview Statement

Governance of the party

As of a 7th June 2020 election the composition of the executive is as follows;

- Chairperson; Ronan Mullen
- Secretary; Katie (Katherine) O'Driscoll
- Treasurer; Niall Buckley
- Public Relations Officer; Peadar Hand

Appropriate Officer

Katherine O' Driscoll,



Structure of the party

The day-to-day running of the Human Dignity Alliance, including all matters relating to membership, representation, administration, finance and policy direction, is the responsibility of the Human Dignity Alliance Executive ('the Executive'). The Executive consists of a Chairperson, a Secretary, a Treasurer and a Public Relations Officer. The party is centrally organised with members across Ireland

Scope of the financial statements

The scope of the financial statements includes all funds received in the name of party and all expenditures by it. As at 31 December 2020, the party had not opened any accounts nor had been in receipt of any monies.

Statement of Appropriate Officer's Responsibilities

I am responsible for preparing the statement of accounts in accordance with applicable laws and regulations.

The Electoral Acts and guidelines published by the Standards in Public Office Commission require me to prepare an annual statement of accounts that gives a true and fair view of the assets, liabilities and financial position of the Party at 31 December 2020 and of its surplus or deficit for the year then ended.

In preparing the statement of accounts, I am required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- comply with generally applicable accounting practice in Ireland including FRS 102, subject to any material departure being disclosed and explained in the statement of accounts,
- include any additional information required by law or regulation, and
- prepare the statement of accounts on the going concern basis unless it is inappropriate to presume that the Party will continue in operation.

I am also responsible for keeping all proper and usual books of account of the Party that

- disclose at any time, with reasonable accuracy, the financial position of the Party at that time, and
- enable me to ensure that the annual statement of accounts complies with the guidelines.

Katherine O' Driscoll

Appropriate Officer

06/06/21

Human Dignity Alliance

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Income and Expenditure Account and Retained Revenue Reserves

		<i>2020</i>	<i>2019</i>
	Note	€	€
<i>Income</i>			
State funding	2	0	0
Membership fees and subscriptions	3	0	0
Donations	4	0	0
Donations in kind (including notional donations)	5	0	0
Gross fundraising income	6	0	0
Other amounts remitted by branches	7	0	0
Miscellaneous income	8	0	0
Total Income		0	0
<i>Expenditure</i>			
Staff costs	9	0	0
Administration	10	0	0
Premises costs	11	0	0
Transfers to branches	12	0	0
Application of donations in kind and notional donations	13	0	0
Fundraising expenses	6	0	0
Financing charges	14	0	0
Campaign and election costs	15	0	0

Depreciation	16	0	0
Miscellaneous expenses	17	0	0
Total expenditure		0	0
Surplus/ (deficit) for the year		0	0
Balance brought forward at 1 January		0	0
Balance carried forward at 31 December		0	0

Human Dignity Alliance

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Balance Sheet

		2020	2019
	Note	€	€
Fixed assets			
Tangible assets	16	0	0
Investments	18	0	0
Current assets			
Stock	19	0	0
Debtors	20	0	0
Cash and cash equivalents	21	0	0
Current liabilities			
Creditors and Accruals	22	0	0
Loans	23	0	0
Total assets less current liabilities		0	0
Retained revenue reserves		0	0
Other reserves		0	0

Human Dignity Alliance

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Statement of Cash Flows for the year ended 31 December 2020

		2020	2019
	Notes	€	€
Net cash flows from operating activities		0	0
Net cash inflow/(outflow) from operating activities	25	0	0
Cash flows from financing activities		0	0
Bank interest received		0	0
Bank interest paid		0	0
Repayment of borrowings		0	0
Net cash flows from financing activities		0	0
Cash flows from investing activities		0	0
Receipts from sales of property, plant and equipment		0	0
Payments to acquire tangible fixed assets		0	0
Net cash flows from investing activities		0	0
Net increase/ (decrease) in cash and cash equivalents			
Cash and cash equivalents at 1 January		0	0
Cash and cash equivalents at 31 December	21	0	0

Human Dignity Alliance

Annual Statement of Account for year ended 31 December 2020

Notes forming part of the Statement of Accounts

Note 1. Accounting policies

Statement of compliance

The statement of accounts for the year ended 31 December 2020 have been prepared in accordance with FRS102, the provisions of the Electoral Act 1997 (as amended) and the guidelines issued by the Standards in Public Office Commission.

Basis of preparation and significant accounting policies

The note should set out accounting policies relating to the material headings in the income and expenditure account and retained revenue reserves, and in the balance sheet, including –

- the basis of income recognition;
- the basis of expenditure recognition;
- pension arrangements including entitlements, basis of recognition of charge, etc.;
- treatment of employee benefits;
- depreciation policy (including rates and method) and basis of valuation of fixed assets;
- basis of any provisions;
- valuation of investments.

The accounting policies should be applied consistently.

Note 2. State funding

State funding comprises:	2020	2019
	€	€
Exchequer funding under section 19 of the Electoral Act 1997, as amended ^a	0	0
Parliamentary Activities Allowance ^b	0	0
Administrative support provided by the Houses of the Oireachtas	0	0
Other State funding ^c	0	0
	<hr/>	<hr/>
Total	0	0

[^a Under section 20 of the Electoral Act 1997, as amended, a separate accounting is made in respect of the application of Exchequer funding received by qualified parties under section 19 of that Act.]

[^b Under section 3 of the Oireachtas (Ministerial & Parliamentary Offices) (Amendment) Act 2014, a separate accounting is made in respect of the application of this funding.]

[^c The nature of the state funding should be disclosed. “]

Note 3. Membership fees and subscriptions

	2020	2019
Membership fee and subscription income is comprised as follows:	0	0
	€	€
Collected by Head Office/national units	0	0
Remitted by subsidiary units	0	0
It is made up of:		
Corporate memberships	0	0
Individual subscriptions	0	0

Note 4. Donations

	2020	2019
The total donations reported comprise:	0	0
	€	€
Individual donations	0	0
Corporate donations	0	0

Under section 24 of the Electoral Act 1997, a separate accounting is made in respect of donations received.

Note 5. Donations in kind

2020	2019
0	0

Note 6. Fundraising

2020	2019
0	0

Note 7. Other amounts remitted by branches

2020	2019
0	0

Note 8. Miscellaneous income

	2020	2019
Miscellaneous income comprises:	0	0
	€	€
Investment income	0	0
Rental income	0	0
Service income	0	0
Other income	0	0

Note 9. Staff costs

	2020	2019
Staff costs comprise:	0	0
	€	€
Salaries and wages	0	0
Employers' PRSI	0	0
Pension costs	0	0
Training and development costs	0	0
Other costs	0	0

Staff numbers	2020	2019
Employed at year end	0	0

Note 10. Administration

	2020	2019
Administration comprises:	0	0
	€	€
Communications and telephone costs	0	0
Equipment rental and maintenance	0	0

Party meetings e.g. Ard Fheis	0	0
Printing and publishing	0	0
Professional services	0	0
Auditor's remuneration and expenses	0	0
Staff travel	0	0
Other administrative expenses	0	0

Note 11. Premises costs

	2020	2019
The cost of premises utilised in the year comprises:	0	0
	€	€
Rental and related charges	0	0
Heating and electricity	0	0
Upkeep and maintenance	0	0
Insurance	0	0
Other premises costs	0	0

Note 12. Transfers to branches

	2020	2019
The transfers to branches were made for the following purposes:	0	0

Note 13. Application of donations in kind and notional donations

The value of donations in kind and notional donations is set out in Note 4. This amount was applied to non-campaign/election expenses as follows:

	2020	2019
	€	€
Transport	0	0
Fundraising costs	0	0
Premises use	0	0
Other (specify nature if material)	0	0

Note 14. Financing charges

	2020	2019
	€	€
Financing charges comprise:	0	0
Loan and mortgage interest	0	0
Overdraft interest	0	0
Finance lease charges	0	0
Other financing costs	0	0

Note 15. Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise [Note: separate analysis to be provided for each campaign]:

	2020	2019
	€	€
Election expenses	0	0
Other campaign expenses	0	0
Donations in kind	0	0

Note 16. Depreciation and tangible assets

	Property		Fixtures		Equipment		Vehicles	
	2020	2019	2020	2019	2020	2019	2020	2019
<i>Gross cost</i>								
At beginning of year	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
At end of year	0	0	0	0	0	0	0	0
<i>Accumulated depreciation</i>								
At beginning of year	0	0	0	0	0	0	0	0
Provided for in year	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
At end of year	0	0	0	0	0	0	0	0
Net book value at end of year	0	0	0	0	0	0	0	0
Net book value at beginning of year	0	0	0	0	0	0	0	0

Note 17. Miscellaneous expenses

	2020	2019
Miscellaneous expenses comprise:	0	0
(Insert a categorisation relevant to the business of the year if material)	0	0

Note 18. Investments

	2020	2019
(Classify investments by type if material)	0	0

Note 19. Stock

	2020	2019
Stocks consist of (specify)	0	0

Note 20. Debtors and prepayments

2020	2019
0	0

Note 21. Cash and cash equivalents

	2020	2019
	€	€
The cash balances of the party comprise:		
Current accounts	0	0
Deposit accounts	0	0
Cash on hand	0	0
Other cash balances	<u>0</u>	<u>0</u>

Note 22. Creditors and accruals

	2020	2019
	€	€
Creditors and accruals are comprised of:	0	0
Payroll taxes	0	0
Creditors	0	0
Accruals	0	0

Note 23. Loans and finance leases

	2020	2019
	€	€
The balance of loans and finance leases comprises:	0	0
Loans	0	0
Finance leases	0	0

Note 24. Restricted funding

2020	2019
0	0

Note 25. Net cash flow in year

2020	2019
0	0