

# **Human Dignity Alliance**

## **Annual Statement of Accounts for year ended 31 December 2018**

### **Overview Statement**

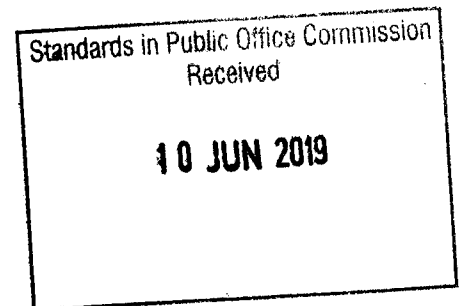
#### ***Governance of the party***

As of a 7th June 2018 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,  
17 Claremont Drive,  
Dublin 11



### ***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 the party and all expenditures by it. As at 31 December 2018, 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 2018 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

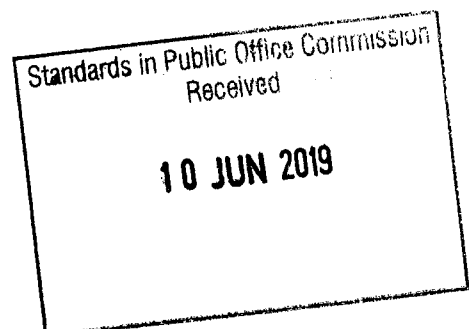
I am also responsible for keeping all proper and usual books of account of the Party that

- 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

06/06/19



## Human Dignity Alliance

### Annual Statement of Accounts for year ended 31 December 2018

## Human Dignity Alliance

### Annual Statement of Accounts for year ended 31 December 2018

#### Income and Expenditure Account and Retained Revenue Reserves

		2018	2017
	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
<b>Total Income</b>	9	0	0

		2018	2017
	Note	€	€

**Expenditure**

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	14	0	0
Financing charges	15	0	0
Campaign and election costs	16	0	0
Depreciation	17	0	0
Miscellaneous expenses		0	0
<b>Total expenditure</b>		0	0
<b>Surplus/ (deficit) for the year</b>		0	0
<b>Balance brought forward at 1 January</b>		0	0
<b>Balance carried forward at 31 December</b>		0	0

# Human Dignity Alliance

## Annual Statement of Accounts for year ended 31 December 2018

### Balance Sheet

		2018	2017
	Note	€	€
Fixed assets		0	0
Tangible assets	16	0	0
Investments	17	0	0
<b>Current assets</b>		0	0
Stock	18	0	0
Debtors	19	0	0
Cash and cash equivalents	21	0	0
<b>Current liabilities</b>		0	0
Creditors and Accruals	22	0	0
Loans	23	0	0
<b>Total assets less current liabilities</b>		0	0
<b>Retained revenue reserves</b>		0	0
<b>Other reserves</b>		0	0

## Human Dignity Alliance

Annual Statement of Accounts for year ended 31 December 2018

### Statement of Cash Flows for the year ended 31 December 2017

		2018	2017
	Notes	€	€
<b>Net cash flows from operating activities</b>		0	0
<b>Net cash inflow/(outflow) from operating activities</b>	25	0	0
<b>Cash flows from financing activities</b>		0	0
Bank interest received		0	0
Bank interest paid		0	0
Repayment of borrowings		0	0
<b>Net cash flows from financing activities</b>		0	0
<b>Cash flows from investing activities</b>		0	0
Receipts from sales of property, plant and equipment		0	0
Payments to acquire tangible fixed assets		0	0
<b>Net cash flows from investing activities</b>		0	0
<b>Net increase/ (decrease) in cash and cash equivalents</b>		0	0
Cash and cash equivalents at 1 January		0	0
<b>Cash and cash equivalents at 31 December</b>	21	0	0

# **Human Dignity Alliance**

## **Annual Statement of Account for year ended 31 December 2018**

### **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 2018 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:

**2018**

**2017**

Exchequer funding under section 19 of the Electoral Act 1997, as amended <sup>a</sup>	0	0
Parliamentary Activities Allowance <sup>b</sup>	0	0
Administrative support provided by the Houses of the Oireachtas	0	0



Other State funding °	0	0
Total	0	0

[<sup>a</sup> 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.]

[<sup>p</sup> 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.]

[<sup>c</sup> The nature of the state funding should be disclosed. “]

**Note 3. Membership fees and subscriptions**

**2018                      2017**

Membership fee and subscription income is comprised as follows:

	€	€
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**

**2018                      2017**

The total donations reported comprise:	0	0
Individual donations	0	0

Corporate donations	0	0
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**Note 5. Donations in kind**

<b>2018</b>	<b>2017</b>
0	0

**Note 6. Fundraising**

<b>2018</b>	<b>2017</b>
0	0

**Note 7. Other amounts remitted by branches**

<b>2018</b>	<b>2017</b>
0	0

**Note 8. Miscellaneous income**

<b>2018</b>	<b>2017</b>
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Miscellaneous income comprises:

0	0
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€ €

Investment income	0	0
Rental income	0	0
Service income	0	0
Other income	0	0

**Note 9. Staff costs**

**2018 2017**

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**

**2018 2017**

Employed at year end

0 0

**Note 10. Administration**

	<b>2018</b>	<b>2017</b>
	€	€
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**

	<b>2018</b>	<b>2017</b>
	€	€

The cost of premises utilised in the year comprises:

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**

	2018	2017
The transfers to branches	0	0

**Note 13. Application of donations in kind and notional donations**

	2018	2017
	€	€

Transport	0	0
Fundraising costs	0	0
Premises use	0	0
Other	0	0

**Note 14. Financing charges**

**2018**                      **2017**

Financing charges comprise:

€                              €

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**

**2018**                      **2017**

€                              €

<i>Elections and Referendums</i>		
Election expenses	0	0
Other campaign expenses	0	0
Donations in kind	0	0

**Note 16. Depreciation and tangible assets**

	<b>Property</b>		<b>Fixtures</b>		<b>Equipment</b>		<b>Vehicles</b>	
<b>Gross cost</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
At beginning of year	0		0		0		0	
Additions	0		0		0		0	
Disposals	0		0		0		0	
<b>At end of year</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	

	<b>Property</b>		<b>Fixtures</b>		<b>Equipment</b>		<b>Vehicles</b>	
<b>Accumulated depreciation</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
At beginning of year	0		0		0		0	
Provided for in year	0		0		0		0	
Disposals	0		0		0		0	
<b>At end of year</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net book value at end of year</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>Net book value at beginning of year</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	

**Note 17. Miscellaneous expenses**

	<b>2018</b>	<b>2017</b>
Miscellaneous expenses comprise:	<b>0</b>	<b>0</b>

**Note 18. Investments**

	<b>2018</b>	<b>2017</b>
Investments	<b>0</b>	<b>0</b>

**Note 19. Stock**

	<b>2018</b>	<b>2017</b>
Stocks	<b>0</b>	<b>0</b>

**Note 20. Debtors and prepayments**

	<b>2018</b>	<b>2017</b>
Debtors and prepayments	<b>0</b>	<b>0</b>



**Note 21. Cash and cash equivalents**

**2018**                      **2017**

The cash balances of the party comprise:

€                              €

Current accounts	0	0
Deposit accounts	0	0
Cash on hand	0	0
Other cash balances	0	0

**Note 22. Creditors and accruals**

**2018**                      **2017**

Creditors and accruals are comprised of:

€                              €

Payroll taxes	0	0
Creditors	0	0
Accruals	0	0

**Note 23. Loans and finance leases**

**2018**                      **2017**

The balance of loans and finance leases comprises:

€                                      €

Loans	0	0
Finance leases	0	0

**Note 24. Restricted funding**

**2018**                      **2017**

Restricted funding

0                                      0

**Note 25. Net cash flow in year**

**2018**                      **2017**

Net cash flow in year

0                                      0