

Human Dignity Alliance

Annual Statement of Accounts for year ended 31 December 2019

Overview Statement

Governance of the party

As of a 7th June 2019 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 2019, 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 2019 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

06/06/2020

Human Dignity Alliance

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Income and Expenditure Account and Retained Revenue Reserves

		2019	2018
	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	9	0	0

		2019	2018
	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
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

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Balance Sheet

		2019	2018
	Note	€	€
Fixed assets		0	0
Tangible assets	16	0	0
Investments	17	0	0
Current assets		0	0
Stock	18	0	0
Debtors	19	0	0
Cash and cash equivalents	21	0	0
Current liabilities		0	0
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

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Statement of Cash Flows for the year ended 31 December 2018

		2019	2018
	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		0	0
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 2019

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 2019 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:

2019

2018

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 ^o	0	0
Total	0	0

[^o 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.]

[^o 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.]

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

Note 3. Membership fees and subscriptions

2019 2018

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

2019 2018

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

Corporate donations	0	0
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Note 5. Donations in kind

2019	2018
0	0

Note 6. Fundraising

2019	2018
0	0

Note 7. Other amounts remitted by branches

2019	2018
0	0

Note 8. Miscellaneous income

2019	2018
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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

2019 2018

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

2019 2018

Employed at year end

0 0

Note 10.**Administration**

	2019	2018
	€	€
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**

	2019	2018
	€	€

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

	2019	2018
The transfers to branches	0	0

Note 13. Application of donations in kind and notional donations

	2019	2018
	€	€
Transport	0	0
Fundraising costs	0	0
Premises use	0	0
Other	0	0

Note 14. Financing charges

2019 2018

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

2019 2018

€ €

<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

	Property		Fixtures		Equipment		Vehicles	
Gross cost	2019	2018	2019	2018	2019	2018	2019	2018
At beginning of year	0		0		0		0	
Additions	0		0		0		0	
Disposals	0		0		0		0	
At end of year	0		0		0		0	

	Property		Fixtures		Equipment		Vehicles	
Accumulated depreciation	2019	2018	2019	2018	2019	2018	2019	2018
At beginning of year	0		0		0		0	
Provided for in year	0		0		0		0	
Disposals	0		0		0		0	
At end of year	0		0		0		0	
Net book value at end of year	0		0		0		0	
Net book value at beginning of year	0		0		0		0	

Note 17. Miscellaneous expenses

	2019	2018
Miscellaneous expenses comprise:	0	0

Note 18. Investments

	2019	2018
Investments	0	0

Note 19. Stock

	2019	2018
Stocks	0	0

Note 20. Debtors and prepayments

	2019	2018
Debtors and prepayments	0	0

Note 21. Cash and cash equivalents

2019 **2018**

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

2019 **2018**

Creditors and accruals are comprised of:

€ €

Payroll taxes	0	0
Creditors	0	0
Accruals	0	0

Note 23. Loans and finance leases

2019 **2018**

The balance of loans and finance leases comprises:

€ €

Loans	0	0
Finance leases	0	0

Note 24. Restricted funding

2019 **2018**

Restricted funding

0 0

Note 25. Net cash flow in year

2019 **2018**

Net cash flow in year

0 0