

# Appendix



## Illustrative Template

### *Statement of Accounts 2022*

#### *Political Parties*

X [Name of Party]

NCPD FTS NVA - New Vision  
Green Left Disability Equality Human Rights

Annual Statement of Accounts for year ended 31 December 2022

Overview Statement

Governance of the party

Identify the authority by which the party adopts the accounts (e.g. executive committee or similar body elected by the party).

[Names of those serving on executive committee (or similar body elected by the party) and date of election/cooption]

Appropriate Officer

Damon Matthew Wise A U

29 Ballycasheenore, Ballycasheen,  
Shannon Town, Co. Clare V14 E9D2

[Name]

[Address]

086 2313272

[Telephone Number]

Damon@NCPD.ie

[Email]

Auditors

X None - No income to Audit

[Name]

[Address]

[Telephone Number]

[Email]

***Structure of the party***

Explain the structure of the party. This should include a summary description of the head office operations, central units of the party and the branch/constituency organisation. The geographical areas in which the party and/or units are operating should also be explained e.g. if restricted to certain constituencies, national units, cross-border. Relationships with foundations/bodies raising funds exclusively for party purposes (if they exist) should be explained.

***Scope of the financial statements***

The scope of the financial statements – the parts of the party to which the financial statements relate - should be defined in this section. It is essential that the scope of the financial statements be set out clearly by stating what is within the scope and what is not. The scope should make clear which, if any, accounting units (cumainn, Dáil ceantair, college branches, national youth sections, etc.) are included in the statement and which are not.

Reference may be made to the manner of accounting by accounting units not included within the scope of the statements of accounts.

**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 2022 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.

NAME

Appropriate officer/title in party

Damon Matthew Wise A u

Date

received and returned

13th August 2023 C.C.G.

X [Name of Party] NCPD Fins Nou - New Vision  
 Annual Statement of Accounts for year ended 31 December 2022  
 Green Belt Disability Equality and Human Rights

X [Name of Party]

**Annual Statement of Accounts for year ended 31 December 2022**

**Income and Expenditure Account and Retained Revenue Reserves**

		2022	2021
	Note	€ NIL	€ NIL
<b>Income</b>			
State funding	2		
Membership fees and subscriptions	3		
Donations	4	NIL	NIL
Donations in kind (including notional donations)	5		
Gross fundraising income	6		
Other amounts remitted by branches	7		
Miscellaneous income	8		
<b>Total Income</b>			
<b>Expenditure</b>			
Staff costs	9		
Administration	10		
Premises costs	11	NIL	NIL
Transfers to branches	12		
Application of donations in kind and notional donations	13		
Fundraising expenses	6		
Financing charges	14		
Campaign and election costs	15		

Depreciation 16

Miscellaneous expenses 17

Nil

Nil

**Total expenditure**

**Surplus/ (deficit) for the year**

**Balance brought forward at 1 January**

**Balance carried forward at 31 December**

X[Name of Party]

**Annual Statement of Accounts for year ended 31 December 2022**

**Balance Sheet**

		2022	2021
	Note	€ NIL	€ NIL
<b>Fixed assets</b>			
Tangible assets	16		
Investments	18		
<b>Current assets</b>			
Stock	19	NIL	NIL
Debtors	20		
Cash and cash equivalents	21		
<b>Current liabilities</b>			
Creditors and Accruals	22		
Loans	23		
<b>Total assets less current liabilities</b>			
<b>Retained revenue reserves</b>			
<b>Other reserves</b>			

X [Name of Party]

**Annual Statement of Accounts for year ended 31 December 2022**

**Statement of Cash Flows for the year ended 31 December 2022**

		2022	2021
	Notes	€ Nil	€ Nil
<input checked="" type="checkbox"/> <b>Net cash flows from operating activities</b>			
Net cash inflow/(outflow) from operating activities	25		
<input checked="" type="checkbox"/> <b>Cash flows from financing activities</b>			
Bank interest received			Nil
Bank interest paid			Nil
Repayment of borrowings			
<b>Net cash flows from financing activities</b>			
<input checked="" type="checkbox"/> <b>Cash flows from investing activities</b>			
Receipts from sales of property, plant and equipment			
Payments to acquire tangible fixed assets			
<b>Net cash flows from investing activities</b>			
<input checked="" type="checkbox"/> <b>Net increase/ (decrease) in cash and cash equivalents</b>			
Cash and cash equivalents at 1 January			
<b>Cash and cash equivalents at 31 December</b>	21	Nil	Nil



✂ [Name of Party]

**Annual Statement of Account for year ended 31 December 2022**  
**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 2022 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:

	<b>2022</b>	<b>2021</b>
Exchequer funding under section 19 of the Electoral Act 1997, as amended <sup>a</sup>	€ NIL	€ M12
Parliamentary Activities Allowance <sup>b</sup>		
Administrative support provided by the Houses of the Oireachtas		
Other State funding <sup>c</sup>	<del>€ NIL</del>	<del>€ M12</del>
<b>Total</b>		

[<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>b</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**

	2022	2021
Membership fee and subscription income is comprised as follows:		
	€	€
Collected by Head Office/national units		
Remitted by subsidiary units	x <u>NIL</u>	x <u>NIL</u>

It is made up of:

Corporate memberships		
Individual subscriptions	x <u>NIL</u>	x <u>NIL</u>

**Note 4. Donations**

	2022	2021
The total donations reported comprise:		
	€	€
Individual donations		
Corporate donations	x <u>NIL</u>	x <u>NIL</u>

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

**Note 5. Donations in kind**

2022 NIL 2021 NIL

The estimated value of donations in kind and notional donations received by the party in the year was € (2022: €X). This was applied as outlined in Note 12.

**Note 6. Fundraising**

2022 NIL 2021 NIL

The principal sources of fundraising income in the year were as follows:

(Please categorise income based on main sources and insert a table (with current year and comparative year), including 'Other fundraising income', that totals to the reported figure. In addition, categorise direct expenditure on fundraising activities based on the nature of the expenditure and include in the table.)

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

2022 *Nil* 2021 *Nil*

Membership and subscriptions remitted by branches are included in that heading. The balance of funding transferred to Head Office/national unit by branches comprises:

Categorise key components of the income (if material). If not, state 'The balance comprises miscellaneous amounts remitted to Head Office/national unit by branches of the party'.

**Note 8. Miscellaneous income**

	2022	2021
Miscellaneous income comprises:		
	€ NIL	€ NIL
Investment income		
Rental income		
Service income		
Other income	x NIL	x NIL

**Note 9. Staff costs**

	2022	2021
Staff costs comprise:		
	€ NIL	€ NIL
Salaries and wages		
Employers' PRSI		
Pension costs		
Training and development costs		
Other costs	x NIL	x NIL

Staff costs include €x in respect of salaries (2022:€X) and €y in respect of pension costs of staff (2022: €Y) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1).

Staff numbers	2022	2021
Employed at year end	NIL	NIL
Average during year – whole time equivalents		

**Note 10. Administration**

**2022                      2021**

Administration comprises:

€ Nil    € Nil

Communications and telephone costs

Equipment rental and maintenance

Party meetings e.g. Ard Fheis

Printing and publishing

Professional services

Auditor's remuneration and expenses

Staff travel

Other administrative expenses

x Nil    x Nil

Administration includes €x in respect of computer equipment (2022:€X) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1).

**Note 11. Premises costs**

**2022                      2021**

The cost of premises utilised in the year comprises:

€                              €

Rental and related charges

Heating and electricity

Upkeep and maintenance

Insurance

Other premises costs

x Nil    x Nil

Premises costs includes €x in respect of the use of premises (2022:€X) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1).

**Note 12. Transfers to branches**

**2022                      2021**

The transfers to branches were made for the following purposes:

Nil                      Nil

(Categorise transfers by purpose if material)

**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:

	2022	2021
	€ NIL	€ NIL
Transport		
Fundraising costs		
Premises use		
Other (specify nature if material)	X NIL	X NIL

**Note 14. Financing charges**

	2022	2021
Financing charges comprise:		
	€ NIL	€ NIL
Loan and mortgage interest		
Overdraft interest		
Finance lease charges		
Other financing costs	X NIL	X NIL

**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]:

	2022	2021
	€ NIL	€ NIL
<i>Presidential election 20xx</i>		
Election expenses		
Other campaign expenses		
Donations in kind		
<i>General election 20xx</i>		
Election expenses		
Other campaign expenses		
Donations in kind	NIL	NIL
<i>Local elections 20xx</i>		
Election expenses		
Other campaign expenses		
Donations in kind		
<i>Bye-election in x constituency</i>		
Election expenses		
Other campaign expenses		
Donations in kind		
<i>Referendum A</i>		
Campaign expenses		
Donations in kind		
<i>General party/policy promotion (public meetings, publications, etc.)</i>		
Expenses		
Donations in kind	x NIL	x NIL



**Note 16. Depreciation and tangible assets**

	Property		Fixtures		Equipment		Vehicles	
<i>Gross cost</i>	2022	2021	2022	2021	2022	2021	2022	2021
At beginning of year								
Additions								
Disposals								

~~x Nil x Nil~~   ~~x Nil x Nil~~   ~~x Nil x Nil~~   ~~x Nil x Nil~~

**At end of year**

***Accumulated depreciation***

At beginning of year								
Provided for in year								
Disposals								

~~x Nil x Nil~~   ~~x Nil x Nil~~   ~~x Nil x Nil~~   ~~x Nil x Nil~~

**At end of year**

**Net book value at end of year**

**Net book value at beginning of year**

**Provide details of any tangible fixed assets pledged as security**



**Note 17. Miscellaneous expenses**

**2022**                      **2021**

NIL                      NIL

X Miscellaneous expenses comprise:

(Insert a categorisation relevant to the business of the year if material)

**Note 18. Investments**

**2022**                      **2021**

NIL                      NIL

X (Classify investments by type if material)

**Note 19. Stock**

**2022**                      **2021**

NIL                      NIL

X Stocks consist of (specify)

**Note 20. Debtors and prepayments**

**2022**                      **2021**

NIL                      NIL

X (Specify by main categories)

X (Funding due but not yet received from the Oireachtas should be disclosed separately in this note)

**Note 21. Cash and cash equivalents**

**2022**                      **2021**

The cash balances of the party comprise:

	€	€
Current accounts		
Deposit accounts		
Cash on hand		
Other cash balances	<del>X NIL</del>	<del>X NIL</del>

**Note 22. Creditors and accruals**

**2022**                      **2021**

Creditors and accruals are comprised of:

	€ NIL	€ NIL
Payroll taxes		
Creditors		
Accruals	<del>X NIL</del>	<del>X NIL</del>

**Note 23. Loans and finance leases**

**2022**                      **2021**

The balance of loans and finance leases comprises:

<del>X</del> Loans	€ NIL	€ NIL
<del>X</del> Finance leases	NIL	NIL
(Insert note setting out any security given)		

**Note 24. Restricted funding**

X

2022	2021
NIL	NIL

Funding received under the Electoral Act 1997 and the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 may only be used for the purposes specified in those Acts. The total amount of funding received under those Acts but not yet expended at the yearend for the specified purposes was €X (2022:€X).

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

✓

2022	2021
NIL	NIL

Insert the standard accounting note linking the surplus or deficit of the year per the income and expenditure account and revenue reserves with net cash inflow (outflow) from operating activities.

**Other standard financial reporting disclosure notes**

Insert all standard accounting notes including -

- taxation – set out the tax status of the party i.e. liability or exemption from key taxes;
- operating lease commitments – provide the disclosures required by section 20 of FRS102
- other commitments – set out an estimate of capital or other major financial commitments at year end;
- contingencies and legal actions – state whether any material contingencies exist and, if so, outline their nature;
- related undertakings – set out all related undertakings;
- related parties – provide the disclosures required by section 33 of FRS102;
- pension costs – set out the basis for pension provision for the various classes of employees;
- insert the date of approval of the statement of accounts by Executive Committee or similar body elected by the party.