

Human Dignity Alliance

*Statement of Accounts 2024*

## **Human Dignity Alliance**

### **Annual Statement of Accounts for year ended 31 December 2024**

#### ***Appropriate Officer***

Rónán Mullen,  
Seanad Éireann,  
Leinster House  
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 party and all expenditures by it. As at 31 December 2023, 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 2023 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.

Rónán Mullen

Appropriate Officer

27/06/25

## Human Dignity Alliance

### Annual Statement of Accounts for year ended 31 December 2024

## Human Dignity Alliance

### Annual Statement of Accounts for year ended 31 December 2024

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

		2024	2023
	Note	€	€
<b>Income</b>			
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>		<b>0</b>	<b>0</b>
<b>Expenditure</b>			
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
<b>Total expenditure</b>		<b>0</b>	<b>0</b>
<b>Surplus/ (deficit) for the year</b>		<b>0</b>	<b>0</b>
<b>Balance brought forward at 1 January</b>		<b>0</b>	<b>0</b>
<b>Balance carried forward at 31 December</b>		<b>0</b>	<b>0</b>

## Human Dignity Alliance

### *Annual Statement of Accounts for year ended 31 December 2024*

#### ***Balance Sheet***

		2024	2023
	Note	€	€
<b><i>Fixed assets</i></b>			
Tangible assets	16	0	0
Investments	18	0	0
<b><i>Current assets</i></b>			
Stock	19	0	0
Debtors	20	0	0
Cash and cash equivalents	21	0	0
<b><i>Current liabilities</i></b>			
Creditors and Accruals	22	0	0
Loans	23	0	0
<b>Total assets less current liabilities</b>			
Retained revenue reserves		0	0
Other reserves		0	0

## Human Dignity Alliance

### *Annual Statement of Accounts for year ended 31 December 2024*

#### *Statement of Cash Flows for the year ended 31 December 2024*

		2024	2023
	Notes	€	€
Net cash flows from operating activities		0	0
Net cash inflow/(outflow) from operating activities	25	0	0
<b>Cash flows from financing activities</b>			
Bank interest received		0	0
Bank interest paid		0	0
Repayment of borrowings		0	0
<b>Net cash flows from financing activities</b>		<b>0</b>	<b>0</b>
<b>Cash flows from investing activities</b>			
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>		<b>0</b>	<b>0</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>		<b>0</b>	<b>0</b>
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 2024***

### **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 2024 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:	2024	2023
	€	€
Exchequer funding under section 19 of the Electoral Act 1997, as amended <sup>a</sup>	0	0
	0	0
Parliamentary Activities Allowance <sup>b</sup>		
Administrative support provided by the Houses of the Oireachtas	0	0
Other State funding <sup>c</sup>	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>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**

	<b>2024</b>	<b>2023</b>
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**

	<b>2024</b>	<b>2023</b>
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**

	<b>2024</b>	<b>2023</b>
	0	0

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.

	<b>2024</b>	<b>2023</b>
<b>Note 6. Fundraising</b>	0	0

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**

2024	2023
0	0

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**

	2024	2023
Miscellaneous income comprises:	0	0
	€	€
Investment income	0	0
Rental income	0	0
Service income		
Other income	0	0

**Note 9. Staff costs**

	2024	2023
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 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	2024	2023
Employed at year end	0	0

Average during year – whole time equivalents

**Note 10. Administration**

	2024	2023
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

Administration includes €x in respect of computer equipment (2023:€X) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1).

**Note 11. Premises costs**

	2024	2023
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

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**

	2024	2023
The transfers to branches were made for the following purposes:	0	0
(Categorise transfers by purpose if material)	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:

	<b>2024</b>	<b>2023</b>
	€	€
Transport	0	0
Fundraising costs	0	0
Premises use	0	0
Other (specify nature if material)	0	0

**Note 14.        Financing charges**

	<b>2024</b>	<b>2023</b>
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]:

	2024	2023
	€	€
<i>Presidential election 20xx</i>		
Election expenses	0	0
Other campaign expenses	0	0
Donations in kind	0	0
<i>General election 20xx</i>		
Election expenses	0	0
Other campaign expenses	0	0
Donations in kind	0	0
<i>Local elections 20xx</i>		
Election expenses	0	0
Other campaign expenses	0	0
Donations in kind	0	0
<i>Bye-election in x constituency</i>		
Election expenses	0	0
Other campaign expenses	0	0
Donations in kind	0	0
<i>Referendum A</i>		
Campaign expenses	0	0
Donations in kind	0	0
<i>General party/policy promotion (public meetings, publications, etc.)</i>		
Expenses	0	0
Donations in kind	0	0
	0	0

**Note 16. Depreciation and tangible assets**

	Property		Fixtures		Equipment		Vehicles	
<i>Gross cost</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</i>	<i>2024</i>	<i>2023</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
<b>At end of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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
<b>At end of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Provide details of any tangible fixed assets pledged as security</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Note 17.        Miscellaneous expenses**

	<b>2024</b>	<b>2023</b>
Miscellaneous expenses comprise:	0	0
(Insert a categorisation relevant to the business of the year if material)	0	0

**Note 18.        Investments**

	<b>2024</b>	<b>2023</b>
(Classify investments by type if material)	0	0

**Note 19.        Stock**

	<b>2024</b>	<b>2023</b>
Stocks consist of (specify)	0	0

**Note 20.        Debtors and prepayments**

	<b>2024</b>	<b>2023</b>
	0	0

(Specify by main categories)

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

**Note 21. Cash and cash equivalents**

	2024	2023
The cash balances of the party comprise:	0	0
	€	€
Current accounts	0	0
Deposit accounts	0	0
Cash on hand	0	0
Other cash balances	0	0

**Note 22. Creditors and accruals**

	2024	2023
Creditors and accruals are comprised of:	0	0
	€	€
Payroll taxes	0	0
Creditors	0	0
Accruals	0	0
	<hr/>	<hr/>

**Note 23. Loans and finance leases**

	2024	2023
The balance of loans and finance leases comprises:	0	0
	€	€
Loans	0	0
Finance leases	0	0
(Insert note setting out any security given)	0	0



**Note 24.        Restricted funding**

2024	2023
0	0

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 (2024:€X).

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

2024	2023
0	0

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.