

# **Political Parties' Statements of Accounts**

**2023**

**Report to the Chairman of Dáil Éireann pursuant  
to section 88(1) of the Electoral Act 1997, as amended**



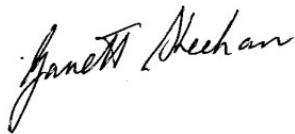
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April 2025

## Foreword

I am pleased to present this report on political parties' annual statements of accounts in respect of 2023 to the Chairman of Dáil Éireann (an Ceann Comhairle) and to the Minister for Public Expenditure, National Development Plan Delivery and Reform. The report has been prepared and is presented in accordance with the provisions of Part IX of the Electoral Act 1997, as amended.



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Garret Sheehan  
Chairperson  
Standards in Public Office Commission  
April 2025

## Chapter 1 Introduction

Part IX (sections 83 to 90) of the Electoral Act 1997, as amended (the Act) provides for the preparation and furnishing to the Commission of annual audited statements of accounts by political parties that are registered as a party organised to contest General or European elections. Under section 88 of the Act, the Commission is required to review the audited statements of accounts and, where it considers it appropriate to do so, to report to the Chairman of Dáil Éireann about any matter arising in relation to those audited statements of account.

This report has been prepared by the Commission arising from its review of the statements of accounts disclosed by the political parties in respect of 2023.

### The Commission's guidelines

As provided for in section 89 of the Act, the Commission published guidelines, entitled *Annual Statement of Accounts: Guidelines for Political Parties*, in July 2017 as practical guidance to political parties in meeting the requirements of the Act. The Act requires that the statements of accounts comply with the directions as to form and content provided for in the guidelines.

To incorporate new provisions of the Electoral Reform Act 2022, draft revised guidelines were published for consultation in December 2023. These were approved by the Minister for Housing, Local Government and Heritage in September 2024 and published by the Commission in October 2024<sup>1</sup>. These will apply to political parties' statements of accounts for 2025 and later years of account, but political parties may adopt the revisions for earlier periods.

### Commencement of offences

On 1<sup>st</sup> November 2024, offences under Part IX of the Act, inserted by the Electoral Reform Act 2022, were commenced. This brought about a number of changes, including the introduction of new offences, and changes to some existing offences, for failure to comply with the obligations under the Act. Failure to comply with the requirements of the Act may result in proceedings for an offence being brought by the Commission or by the Director of Public Prosecutions or, in the case of late return of accounts, a fixed payment notice.

The offences commenced in relation to the Statement of Accounts are shown in Table 1.

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<sup>1</sup> <https://www.sipo.ie/pdf/?file=https://assets.sipo.ie/media/283875/1fdbe2d2-2f9b-4c0d-b649-60bf833d1c8b.pdf#page=null>

**Table 1: Offences in relation to statements of accounts: Part IX, Electoral Act**

Offence	Section	Applicable to	Mode of trial	Maximum penalty
<i>Failure to keep, or cause to be kept, proper and usual books of accounts (section 84)</i>	Section 92(1)(a)	The 'appropriate officer' of a political party	Summary only	A fine not exceeding €1,000
<i>Failure to prepare an annual statement of accounts (section 85)</i>	Section 92(1)(b)	The 'appropriate officer' of a political party	Summary or indictment	A fine not exceeding €25,000, or imprisonment not exceeding 3 years, or both.
<i>Failure to furnish an annual statement of accounts and a copy of the auditor's report to the Commission (section 87) within the required time</i>	Section 92(1)(c)	The 'appropriate officer' of a political party	Summary only	A fine not exceeding €1,000  May instead be dealt with by a fixed payment notice of €200.
<i>Failing to furnish an annual statement of accounts and a copy of the auditor's report to the Commission (section 87) at all</i>	Section 92(1)(d)	The 'appropriate officer' of a political party	Summary or indictment	A fine not exceeding €25,000, or imprisonment not exceeding 3 years, or both.  (and up to €100 per day for every day after conviction until furnished)
<i>Knowingly furnishing a statement of accounts to the Commission which is false or misleading in any material respect</i>	Section 92(1)(e)	The 'appropriate officer' of a political party	Summary or indictment	A fine not exceeding €25,000, or imprisonment not exceeding 3 years, or both.

## **Chapter 2 Statements furnished by political parties**

Twenty-six registered political parties were required under the provisions of the Act to submit audited statements of accounts in respect of 2023 to the Commission. Parties were required to furnish their 2023 statements of accounts and the related auditors' reports to the Commission by 30 June 2024.

### **Review of Statements of Accounts**

The Commission considered each of the statements of accounts or other submissions received, having regard to the Act and the guidelines. Some of the statements of accounts were materially compliant and did not require follow up. Queries and requirements for clarifications were raised with parties in relation to some of the submissions received, and parties were given an opportunity to respond. Where the parties dealt adequately with the queries raised, the Commission considers that these parties are materially in compliance with the legislation and the guidelines.

The outcome of the Commission's review of the parties' compliance with the requirements of the Act (following receipt of revised accounts or provision of clarifications where required) is shown in Table 2.

**Table 2 – Compliance of registered political parties with Electoral Act requirements for disclosure of annual statements of accounts**

Status of statements of account 2023	Name of Political Party (alphabetical order in each category)
	Aontú
	Fianna Fáil
	Fine Gael
	Green Party
	Independents 4 Change
	People Before Profit -Solidarity
	Sinn Féin
	Social Democrats
	The Labour Party
	Independent Ireland
	Ireland First
<b>Non-compliant – unaudited statements of accounts provided, disclosing some transactions and/or balances</b>	100% Redress Party
	Irish Freedom Party
	Right to change
<b>Non-compliant – unaudited statements of accounts provided, disclosing nil transactions and balances</b>	Human Dignity Alliance
<b>Non-compliant - no statements of accounts received</b>	Centre Party of Ireland (formerly Renua)
	Communist Party of Ireland
	Fis Nua
	Irish People

	Kerry Independence Alliance
	Liberty Republic (formerly Direct Democracy Ireland)
	National Party
	Party for Animal Welfare
	The Worker's Party
	United People
	Workers and Unemployed Action

## Non-compliant statements of accounts

Statements of accounts submitted by the following parties were found to be not compliant with the guidelines. The nature of the non-compliance is outlined below.

### *Aontú*

Aontú submitted a statement of accounts in the required format. However, the statement was not signed using either a 'wet ink' or 'electronic' signature. Instead, the names of the party officers were typed in, but this provides insufficient assurance of intention to authenticate. The accompanying statement of the Appropriate Officer's responsibilities was also not signed. An audit report was attached to the statement of accounts, but this also was not signed.

During the Commission's review of the party's statement of accounts as submitted, apparent errors were also noted in some of the figures stated: income recognised in the income and expenditure account does not tot correctly to the aggregate income amount of €214,000 indicated; and the estimated value of the administrative support provided by the Houses of the Oireachtas does not correspond to the amount notified to the Commission by the Houses of the Oireachtas.

The errors and omission of signatures were pointed out to Aontú and revised accounts have been submitted and these have now been published on the Commission's website.

### *100% Redress Party*

The party was first registered in October 2023. A signed statement of accounts, in the required format and covering the period 10 July to 31 December 2023, was submitted. The statement has not been audited.

### *Irish Freedom Party*

A signed statement of accounts, in the required format, was submitted. It has not been audited.



### *Human Dignity Alliance*

Unsigned financial statements, in the required format, were submitted. They disclose no financial transactions for the period. The statements were not audited. The party stated that as at 31 December 2023, it did not have a bank account and had not been in receipt of any monies.

### *Right to change*

A signed statement of accounts was submitted. It has not been audited. Although not compliant for purposes of the Act, the statement received has been published on the Commission's website.

### **No statement of accounts received**

Thirteen registered parties have not, at the date of reporting, furnished statements of accounts to the Commission and accordingly are not compliant with the requirements of the Act (see table 2).

## **Chapter 3 General comments**

As has been noted previously, a number of issues have arisen in the provision of party statements of accounts that may not have been anticipated when the legislation was originally being drafted.

### **Scope of information provided**

In a number of instances, there were certain minor differences between the scope of the information provided in the statements of account and that which was requested in the guidelines and associated template provided by the Commission. While not in strict compliance with the guidelines, the manner in which these areas were addressed by the parties was broadly similar to previous years.

The Commission disregarded such minor differences in its assessment of compliance i.e. only where the non-compliance is material is an assessment of non-compliance made.

### **Requirement for auditing**

In previous reports on statements of accounts, the Commission recommended that smaller parties should be exempted from the requirement to have their statements of accounts audited by independent statutory auditors, prior to their submission to the Commission. The Commission has the power under section 86 of the Act to appoint an auditor to carry out an independent audit of a statement of accounts which has been submitted without being audited. However, the Commission has not considered it necessary to do so in respect of unaudited statements of accounts received in respect of 2023, in view of the limited scale of operation of the parties that submitted unaudited statements or other information.

The Commission notes that the Act provides that, where a registered political party that otherwise qualifies for Exchequer funding fails to provide a statement of accounts accompanied by a statutory auditor's report, no further payment of Exchequer funding will be made to that party until it complies with its obligations in this regard.

### **Consistency with other reporting**

The Commission has previously noted that the requirements of other legislation to produce financial reports or statements of accounts are not always consistent with one another. The Commission considers that it would be useful to consolidate, or at least to reconcile, the

reporting requirements of all legislation that provide for state funding of political parties for administrative ease and legislative coherence.

### **Commencement of offences – in respect of Statement of Accounts for 2024**

As explained in section 1 of this report, it is now an offence for a registered party to fail to keep proper and usual books of accounts, to fail to prepare an annual statement of accounts, or to fail to furnish the Commission with the statement of accounts and independent auditor's report.

Fines or summary proceedings for these offences will be brought and prosecuted by the Commission in respect of the statements of account for 2024 and subsequent years of account.

The Commission will be engaging with parties to assist in their compliance with their obligations under the Electoral Act in respect of Statement of Accounts for 2024.

## Chapter 4 Publication of Statutory Documentation

Statements of accounts and auditors' reports received from political parties pursuant to section 87 can be viewed on the Commission's website, [www.sipo.ie](http://www.sipo.ie).

The Commission will also make copies of the statement and reports available for public inspection, without charge, at its office at 6 Earlsfort Terrace, Dublin 2, D02 W773, during normal working hours. If you wish to inspect the statutory documentation in person, please contact the Commission via email at [info@sipo.ie](mailto:info@sipo.ie) or by telephone (01) 639-5666.