

Political Parties' Statements of Accounts

2024

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



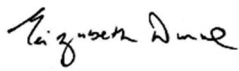
Coimisiún um Chaighdeán in Oifigí Poiblí
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July 2026

Foreword

I am pleased to present this report on political parties' annual statements of accounts in respect of 2024 to the Chairman of Dáil Éireann (an Ceann Comhairle) and to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The report has been prepared and is presented in accordance with the provisions of Part IX of the Electoral Act 1997, as amended.



Elizabeth Dunne
Chairperson
Standards in Public Office Commission
July 2026

Chapter 1 Introduction

Political parties that are registered as parties organised to contest general or European elections are required by law¹ to prepare annual statements of accounts which are independently audited and to present those audited statements of accounts to the Standards in Public Office Commission by 30 June following the year of account. The Commission is required² 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 submitted by the political parties in respect of 2024.

The Commission's guidelines

As provided for in section 89 of the Electoral Act 1997, as amended (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, revised guidelines were approved by the Minister for Housing, Local Government and Heritage in September 2024 and published by the Commission in October 2024. These will apply to political parties' statements of accounts for 2025 and later years of account. While political parties could opt to adopt the revisions for their 2024 statements of account, they were not required to do so.

Commencement of offences

The Electoral Reform Act 2022 changed the legal framework around offences in relation to the preparation and presentation of audited statements, and the revised provision commenced with effect from 1 November 2024. This introduced new offences from 1 November 2024 and made 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 in relation to the statement of accounts are summarised in Table 1.

¹ Part IX (sections 83 to 90) of the Electoral Act 1997, as amended (the Act).

² Section 88 of the Act

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 to cause to be kept, proper and usual books of accounts</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</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 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 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 for 2024 furnished by political parties

Twenty-eight registered political parties were required under the provisions of the Act to submit audited statements of accounts in respect of 2024 to the Commission by 30 June 2025.

Review of statements of accounts

Ten political parties submitted audited statement 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.

Nine political parties submitted statements of account which had not been audited and were also otherwise non-compliant.

A further nine political parties failed to submit any statement of account.

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 submission of audited annual statements of accounts

Status of statements of account 2024	Name of political party (alphabetical order in each category)
Compliant – audited statements of accounts provided	Aontú (late submission)
	Fianna Fáil
	Fine Gael
	Green Party
	Independents 4 Change
	Independent Ireland
	People Before Profit -Solidarity
	Sinn Féin
	Social Democrats
	The Labour Party
Non-compliant – unaudited statements of accounts provided, disclosing some transactions and/or balances	100% Redress Party
	Communist Party of Ireland
	Centre Party of Ireland
	Irish Freedom Party
	Irish People (late submission)
	Party for Animal Welfare
	Right to Change (late submission)
	Workers and Unemployed Action
Non-compliant – unaudited statements of accounts provided, disclosing nil transactions and balances	Human Dignity Alliance

Status of statements of account 2024	Name of political party (alphabetical order in each category)
Non-compliant - no statements of accounts received	Farmers' Alliance
	Fis Nua
	Ireland First
	Kerry Independence Alliance
	Liberty Republic
	National Party
	Rabharta
	The Workers' Party
	United People

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.

100% Redress Party

The statement of accounts provided is missing key signatures, dates and evidence of approval by trustees. It has not been audited.

Communist Party of Ireland

The statement of accounts has not been audited, and the statement of appropriate officer's responsibilities has not been signed. No indication the statement of accounts was approved by the National Executive Committee. Only an extract from the balance sheet is included and detail is missing from the cash flow statement provided.

Centre Party of Ireland

The statement of accounts has not been audited. The appropriate officer's statement of responsibilities is not signed. The income and expenditure account has not been signed.

Human Dignity Alliance

An unsigned statement of accounts, in the required format, was submitted. It discloses no financial transactions for the period. It has not been audited.

Irish Freedom Party

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

Irish People Party

A signed statement of accounts, in the required format, was submitted late, in 2026, disclosing some transactions and/or balances. Key dates are missing and it has not been audited.

Party for Animal Welfare

The statement of accounts submitted contains errors and omissions and missing key details on the structure of the party and evidence of approval by the party executive. It has not been audited.

Right to Change Party

A signed statement of accounts was submitted late, in 2026, disclosing some transactions and/or balances. It has not been audited. The statement of appropriate officer's responsibilities has not been signed.

Workers and Unemployed Action

An unsigned statement of accounts was submitted. It has not been audited. Signed financial statements were submitted in March 2026.

No statement of accounts received

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

Chapter 3 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. Where parties have amended or otherwise updated their statements of accounts, these are also made available online.

The Commission can 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 electoral@sipo.ie or by telephone (01) 639-5666.