# Northern Ireland Conservative & Unionist Party

#### **Statement of Accounts**

Statement Date: 31 December 2022

## 1. Statement of Accounts: accruals accounting

Administrative information	
Registered address	
4 Matthew Parker Street, London, SW1H 9HQ	
Elected Representatives	
Name	Position
N/A	MP
N/A	Councillor(s)
Responsible Officers  For the purposes of the Political Parties Election officers are:	
Name	Position
Alan Mabbutt	Registered Treasurer
Political activities	
Overview of political activities	
The Party held a leadership husting and suppo	orted a visit from the Prime Minister.
Branches	
N/A	
Financial Activities	
Income overview	
The Party's income consists primarily of non-control (GB), along with conference sponsorship Northern Ireland.	

Expenditure overview

Continuing expenditure

The Party's expenditure consists of the non-cash support from Conservative and Unionist Party (GB) and pre-payment.

Additional investment

N.A

Balance sheet overview

N.A

**Accounting notes** 

Accruals or Cash accounting - Changed?

These accounts have been prepared using the accruals accounting method, the same as last year.

	Mass	2022	2021
Income	Note	2022	2021
Membership	1	4,242	1,989
Affiliations	2	0	0
Donations	3	58,010	34,779
Branch Income	4	0	331
Fundraising income	5	0	0
Investment income	6	0	0
Transfers in	7	0	0
Property and rental income/Office services	8	0	0
Miscellaneous	9	0	0
Total income		62,252	37,099
Expenditure			
Premises		0	1,391
Office costs	-	0	6,744
Branch Expenditure	4	0	
Staff costs	10	0	0
Transfers out	7	7,000	7,103
Campaigning costs	-	0	0
Fundraising Costs	5	0	0
Financing charges and taxation	11	0	95
Depreciation		0	0
Miscellaneous	9	51,010	31,161
Profit/Loss on Disposal of Assets		0	5,527
Total expenditure		58,010	52,021
Surplus / (Deficit)		4,242	(14,922)

	Note	2022	2021
Fixed assets			
Property	12	0	0
Fixtures and fittings	12	0	0
Office equipment	12	0	0
Investment property	6	0	0
Other investments	6	0	0
Total fixed assets		0	0
Current assets			
Cash in hand and at bank	6	0	0
Stock		0	0
Debtors and Prepayments	13	4,242	0
Total current assets		4,242	0
Liabilities			
Creditors and Accruals		0	0
Loans outstanding		0	0
Total liabilities		0	0
Total Net Assets/(Liabilities) Reserves		4,242	0
Accumulated fund at start of year		0	14,922
Deficit/surplus		4,242	(14,922)
Accumulated fund at end of year		0	(14,522)
Asset Revaluation Reserve		0	0
Other funds		0	0
Total Reserves		0	0

#### Notes to the Accounts

Note 1: Membership

Description	2022	2021
Membership fees received directly by the accounting unit.	0	0
Membership fees received via/paid to the central party	4,242	1,989
Total Membership	4,242	0

#### Note 2: Affiliations

Affiliate	2022	2021
Not applicable to the Conservative Party		
Total		

#### Note 3: Donations

Donations	2022	2	2021	
	Cash	Non Cash	Cash	Non Cash
Conference Sponsorship	7,000	0	5,000	2,580
Conservative and Unionist Party (GB)	0	51,010	0	27,179
Total	7,000	51,010	5,000	29,779

During the year the unit had donations totalling £51,010 that were reportable to the Electoral Commission, ie that were over £7,500 from the same donor in the year.

The total donation figure shown under income above is greater than this because of donations received that were below the PPERA reporting threshold.

Note 4: Branch Income and Expenditure

		2022		2021			
	Income	Of which: paid to assoc as quota	Expend	Income	Of which: paid to assoc as quota	Expend	
Total	0	0	0	331	0	0	

Note 5: Fundraising Income and Expenditure

Delete this: Example income streams	Income	Expenditure
Total	0	0

## Note 6: Investment Income

	2022		2021	
Investment Income fro	om Fixed Assets and	d Other Investme	ents	
	Value as at 31/12/21	Dividend Received	Value as at 31/12/20	Dividend Received
Share Holdings	0	0	0	(
Capital Gain/(Loss)				

		2022			2021	
Trust Property	Net Asset Value of Trust as 31/12/21	Value of Holding	Income Rec'd	Net Asset Value of Trust as 31/12/20	Value of 50% Holding	Income Rec'd
N/A	0	0	0	0	0	0

Investment income	from current assets:			
Bank Accounts	Balance as at 31/12/22	Interest Received	Balance as at 31/12/21	Interest Received
0	0	0	0	0
Total	0	0	0	0

# Note 7: Transfers

Transfer From/To	Purpose of Transfer	Amount		
		Incoming	Outgoing	
Northern Ireland MCA	To MCA for Conference	0	7,000	
Total		0	7,000	

Note 8: Property and rental income/Office services

Source	2022	2021
		(0)
Total	0	0

Note 9: Miscellaneous Income Expenditure

	2022		2021		
	Income	Expenditure	Income	Expenditure	
CCHQ Support	0	51,010	0	27,200	
Total	0	51,010	0	51,010	

Note 10: Salary Costs

	2022	2021
Salary Costs	0	0
National Insurance/Social Security Costs	0	0
Training costs	0	0
Total	0	0
	2022	2021
Number of staff	0	0
Average Cost	0	0

Note 11: Financing charges and taxation

	2022	2 2021
Total		

### **Note 12 Fixed Assets**

Asset Cost	Property	Fixtures and Fittings	IT Equipment	Total
Balance B/fwd (A)	0	0	0	0
Additions				
Disposals				
Revaluation				
Balance C/fwd (B)	0	0	0	0

Depreciation	Property	Fixtures and Fittings	IT Equipment	Total
	N/A	Straight Line over X years	Straight Line over Y years	
Balance B/fwd (C)	-			
Disposals				
Charge for the year	-			
Balance C/fwd (D)	-			

Net Book Value B/fwd(A-C)		
Net Book Value C/fwd(B-D)		

Note 13 Debtors and Pre-Payments

Description	2022	2021
Pre-Payments		
Conservative and Unionist Party (GB) Support	4,242	0
Debtors		
Total	4,242	0

#### Declarations

I confirm that the above Statement of Accounts has been prepared in accordance with guidance issued by the Electoral Commission and is correct to the best of my knowledge. In addition I confirm that these accounts have been approved by the Executive Council:

Signature Position Date

I have examined the Income and Expenditure Account and Balance Sheet for the year ending 31st December 2022 together with the underlying accounting records and confirm that the accounts are in accordance therewith.

Signature Position Date

28/04/2023



# DECLARATION IN RESPECT OF THE CONSERVATIVE AND UNIONIST PARTY (NI) ACCOUNTS FOR THE PERIOD 1 JANUARY 2022 to 31 DECEMBER 2022.

We have been engaged by the Board of The Conservatist and Unionist Party ("the Entity") to perform agreed upon procedures ("the Procedures") and provide this declaration. Our declaration is solely for the purpose of assisting the Board in respect of the preparation of the Conservative and Unionist Party (NI) accounts for the period 1 January 2022 to 31 December 2022 ("the Period") which comprise the Income and Expenditure Account, the Balance Sheet and the notes to the accounts, including significant accounting policies.

#### Respective responsibilities of the Board and CLA Evelyn Partners Limited

The Board are responsible for preparing the accounts for the Conservative and Unionist Party (NI) in accordance with the Political Parties, Elections and Referendums Act 2000. This responsibility includes: designing, implementing and maintaining internal control relevant to the presentation of the Conservative and Unionist Party (NI) accounts. It also includes maintaining adequate records in relation to the Conservative and Unionist Party (NI) accounts.

The Board have acknowledged that the agreed upon procedures are appropriate for the purpose of the engagement.

#### Assurance work performed

We have conducted the agreed upon procedures in accordance with International Standard on Related Services (ISRS) 4400 (Revised), Agreed upon procedures. An agreed upon procedures engagement involves our performing the procedures that have been agreed with the Board, and reporting the findings, which are the factual results of the agreed upon procedures performed. We make no representation regarding the appropriateness of the agreed upon procedures.

This agreed upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

#### Professional Ethics and Quality Control

We have complied with the ethical requirements in the ICAEW Code of Ethics and the independence requirements in accordance with the FRC's Ethical Standard.

Our firm applies International Standard on Quality Management (ISQM (UK) 1), Quality Management For Firms That Perform Audits Or Reviews Of Financial Statements, Or Other Assurance Or Related Services Engagements, and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our work included examination, on a test basis, of evidence relevant to the transactions and balances included in the Conservative and Unionist Party (NI) accounts. It also included an assessment of the significant estimates and judgements made by the Board in the preparation of the Conservative and Unionist Party (NI) accounts. We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence on which to base our declaration in respect of the Conservative and Unionist Party (NI) accounts.

#### The procedures performed

Our work comprised the following procedures as agreed with the Board:

- · Confirming the arithmetical accuracy of the accounting records in the year
- · Agreeing the figures in the accounts to the underlying accounting records.

#### Our findings

Based on the results of our procedures, we declare that we have examined the Income and Expenditure Account and Balance Sheet for the year ending 31 December 2022 together with the underlying records and confirm that the accounts are in accordance therewith.

#### Use of our report

This report is made solely to the Board in accordance with the terms of our engagement letter dated 28 April 2023. Our review has been undertaken so that we might state to the Board those matters we are required to state to it in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board for our review work, for this report or for the conclusions we have reached.

**CLA Evelyn Partners Limited** 

Portwall Place, Portwall Lane, Bristol BS1 6NA

Date: 28 April 2023