

# Alliance

The Alliance Party of  
Northern Ireland

Annual Statement of  
Accounts  
2023

# **Independent Auditors' report to the members of The Alliance Part of Northern Ireland**

## **Report on the audit of the financial statements as of 31<sup>st</sup> December 2023**

### **Opinion**

In our opinion, the financial statements give a true and fair view of the state of the party's affairs as of 31 December 2023 and of its deficit for the year then ended and have been properly prepared in accordance with the accounting policies set out on page 7 and the requirements of the Political Parties, Elections and Referendums Act 2000.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the party in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the registered treasurers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the party's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the Party's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Party Officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's

ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of the above matters.

### **Respective responsibilities of Treasurer and auditors**

The responsibilities of the Treasurer for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Auditing Standards are set out in the Statement of Treasurers Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you as to whether the financial statements give a true and fair view and are properly prepared in accordance with the accounting policies set out on page 7. We also report to you if, in our opinion, the Report of the Party Officers is not consistent with the financial statements, if the Party has not kept proper accounting records, or if we have not yet received all the information and explanations we require for our audit.

We read the Report of the Party Officers and consider the implication for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information contained in the annual report.

We have audited the financial statements of the Alliance Party of Northern Ireland for the year ended 31 December 2023, set out on pages 1 to 8, which have been prepared under the accounting policies set out on page 7.

This report is made solely to the Treasurer of the Alliance Party of Northern Ireland in accordance with Section 43 of the Political Parties, Elections and Referendums Act 2000. Our audit work has been undertaken so that we might state to the Treasurer those matters we are required to state to them in an auditor's 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 Treasurers for our audit work, for this report, or for the opinions we have formed.



**Allen Fleming CA Limited**  
**Chartered Accountants & Registered Auditors**  
161-163 Upper Lisburn Road  
Belfast  
BT10 0LJ

**Date 18th June 2024**



**ALLIANCE PARTY OF NORTHERN IRELAND**

**REVENUE ACCOUNT-YEAR ENDED 31st DECEMBER, 2023**

<b>INCOME</b>		2023	2022
Levies	Schedule 1	85,444	82,594
Donations	Schedule 2	119,158	183,583
Central Fundraising		6,300	1,707
Election Income	Schedule 5	102,044	207,124
Party Conference Income	Schedule 8	46,053	29,360
Interest Received		0	0
Notional Income		18,000	18,000
Alliance Youth	Schedule 9	-125	0
Association Election Fund			
		<u>376,874</u>	<u>522,368</u>

**Deduct EXPENDITURE**

Cost of Political Organisation	Schedule 4	36,235	25,065
Election Expenses	Schedule 5	121,889	242,154
Alliance Paper	Schedule 6	1,238	1,709
Administration Expenses	Schedule 7	260,380	232,062
Party Conference Expenditure	Schedule 8	29,001	26,162
Notional Expenditure		18,000	18,000
Central Fundraising		5,004	325
		<u>471,747</u>	<u>545,476</u>

Surplus/(Deficit) for Year	-94,873	-23,109
Less: Corporation Tax	0	0
Transferred to General Fund Account	-94,873	-23,109

**ALLIANCE PARTY OF NORTHERN IRELAND**

**REVENUE ACCOUNT SCHEDULES-YEAR ENDED 31st DECEMBER,2023**

**Schedule 1- Reconciliation of Levy Payments**

	2023	2022
Levy received in 2023	85,444	82,594
Add received in 2022 for 2023	0	0
	85,444	82,594
Less received in 2023 for 2022	0	0
	85,444	82,594
Less received in 2022 for 2023		
TOTAL 2022 LEVY RECEIVED	85,444	82,594
Target Levy for 2023	92,600	83,000
Actual received for 2023	85,444	82,594
2023 Surplus/(Deficit) on target Levy	(7,156)	(406)

**ALLIANCE PARTY OF NORTHERN IRELAND**

**REVENUE ACCOUNT SCHEDULES-YEAR ENDED 31st DECEMBER,2023**

**Schedule 2- Donations**

	2023	2022
Donations-Elected Representatives	111,566	104,916
HQ Appeal	0	0
Donations-General	7,592	78,667
	<u>119,158</u>	<u>183,583</u>

**Schedule 3- Interest Received**

	2023	2022
Halifax Building Society		0

**Schedule 4- Cost of Political Organisation**

	2023	2022
Development	4,417	4,345
Research & Publicity	477	599
Travelling Expenses	4,742	1,069
Liberal International	2,148	2,148
Constituency Database	10,640	8,620
Assoc. of Liberal Democrat Councillors	90	86
ALDE	-572	1,145
Newspapers	230	
Wellbeing	900	
Legal Fees	9,032	
Nation Builder	2,549	2,007
Website and Internet	1,582	5,046
	<u>36,235</u>	<u>25,065</u>

**Schedule 5- Election Expenses**

	2023	2022
Election Expenses	121,889	242,154
Assembly and Local Govt. Elections		
	<u>121,889</u>	<u>242,154</u>
Less:Amounts Received		
Transfer ex Fighting Fund	102,044	207,124
	<u>19,845</u>	<u>35,030</u>

**ALLIANCE PARTY OF NORTHERN IRELAND**

REVENUE ACCOUNT-YEAR ENDED 31st DECEMBER, 2023

**Schedule 6- Alliance News**

	2023	2022
Cost of Printing	1,238	1,709
Less Income Received	0	0
	<u>1,238</u>	<u>1,709</u>

**Schedule 7 - Administration Expenses**

	2023	2022
Salaries & Wages	218,455	187,984
Rent, Rates & Insurance	8,868	11,794
Light & Heat	-1,195	2,372
Repairs & Renewals	2,697	1,192
Equipment Rental	5,321	8,615
Telephone & Postage	3,423	2,906
Printing & Stationery	2,439	1,840
Audit & Accountancy	600	540
HQ Domestic Expenses	544	1,765
Bank Charges	3,884	3,981
General Expenses	15,289	8,999
Advertising	0	0
Depreciation- Office F&Fs	54	72
	<u>260,380</u>	<u>232,062</u>

**Schedule 8 - Party Conference Account**

	2023	2022
<b>INCOME</b>		
Appeal Collection,Registration,Meal	23,279	14,040
Fringe Exhibition	22,773	15,320
	<u>46,053</u>	<u>29,360</u>
<b>Deduct EXPENDITURE</b>		
Sundry Expenses, meals, gratuities	29,001	26,162
	<u>29,001</u>	<u>26,162</u>
Surplus	<u>17,052</u>	<u>3,199</u>

**Schedule 9 - Alliance Youth**

	2023	2022
<b>INCOME</b>		
	320	266
	<u>320</u>	<u>266</u>
<b>Expenditure</b>		
	445	266
	<u>445</u>	<u>266</u>
Surplus	<u>-125</u>	<u>0</u>

**ALLIANCE PARTY OF NORTHERN IRELAND**

**FIGHTING FUND ACCOUNT -YEAR ENDED 31st DECEMBER,2023**

	2023	2022
Balance at 1st January,2023	13,621	11,198
Add: Monthly Contributions	4,857	4,914
Interest Progressive Building Society	103	11
	<u>18,581</u>	<u>16,123</u>
Less: Monthly Prize Allocation	2,206	2,252
Service & Bank Charges	101	95
Reserve for Advance Payments	137	155
Transfer to Election Expenses		
	<u>2,444</u>	<u>2,502</u>
Balance at 31st December, 2023	<u>16,137</u>	<u>13,621</u>

**ALLIANCE PARTY OF NORTHERN IRELAND**

**GENERAL FUND ACCOUNT -YEAR ENDED 31st DECEMBER,2023**

	2023	2022
Balance at 1st January, 2023	201,169	224,278
Surplus/ (Deficit) on Revenue Account	-94,873	-23,109
Balance at 31st December,2023	<u>106,296</u>	<u>201,169</u>



ALLIANCE PARTY OF NORTHERN IRELAND

BALANCE SHEET -YEAR ENDED 31st DECEMBER,2023

		2023	2022
FIXED ASSETS	Note 2	163	217
INVESTMENTS	Note 3	39,417	36,937
		<u>39,580</u>	<u>37,154</u>
CURRENT ASSETS			
Sundry Debtors & Prepayments	Note 4	0	0
Lagan Properties Ltd.		33,131	31,730
Cash in Bank		77,674	181,969
Cash in Hand		<u>227</u>	<u>252</u>
		<u>111,032</u>	<u>213,951</u>
Deduct CURRENT LIABILITIES			
Creditors & Accrued Expenses	Note 5	27,127	34,937
Bank Overdraft		<u>27,127</u>	<u>34,937</u>
		83,904	179,015
CAPITAL EMPLOYED		<u>123,484</u>	<u>216,169</u>
Represented by:			
GENERAL FUND; CREDIT BALANCE		106,298	201,173
FIGHTING FUND	Note 6	<u>17,186</u>	<u>14,996</u>
		<u>123,484</u>	<u>216,169</u>

The notes attached form part of these accounts and should be read in conjunction therewith.

**ALLIANCE PARTY OF NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS- 31st DECEMBER, 2023**

**1. Accounting Policies**

**Accounting Convention**

The financial statements are prepared under the Historical Cost Convention.

**Fixed Assets**

Fixed Assets are stated at cost. Depreciation has been charged at 25% on the reducing balance method.

**Compliance with Accounting Standards**

The Financial Statements have been prepared in accordance with applicable financial standards.

**2. Fixed Assets**

**Cost- Office Fittings & Equipment**

Balance at 1.1.2023	14,285
Additions	
Disposals	
Balance at 31.12.2023	<u>14,285</u>

**Depreciation**

Balance at 1.1.2023	14,068
Charge for the year	54
Depreciation on disposals	
Balance at 31.12.2023	<u>14,122</u>

<b>Net Book Value at 31.12.2023</b>	<u><b>163</b></u>
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Net Book Value at 31.12.2022	<u><u>217</u></u>
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**Depreciation**

Office Fittings and Equipment are being written off at 25% on the reducing balance method.

**3. Investments**

	2023	2022
Lagan Properties (1970) Ltd.	21,700	21,700
Deposit Accounts-		
- Progressive B.S.	17,526	14,708
- First Trust Bank	191	529
	<u>39,417</u>	<u>36,937</u>

**ALLIANCE PARTY OF NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS- 31st DECEMBER, 2023**

**4. Debtors**

	2023	2022
Deposit Account- Development Fund		
Prepayments	0	0
	<u>0</u>	<u>0</u>

**5. Creditors**

Loan Accounts	14,750	14,750
Deferred income	4,642	2,107
Accruals	7,735	18,080
	<u>27,127</u>	<u>34,937</u>

**6. Fighting Fund Account**

Balance at 1st December, 2023	14,996	12,959
Movement on fighting fund	2,190	2,037
Balance at 31st December, 2023	<u>17,186</u>	<u>14,996</u>

The financial statements were approved by the Party Officers on 31st May 2024  
and signed on their behalf by:



**Billy Webb**  
**Hon Treasurer**