From: FOI
To:
Subject: FOI 117-24 - Response
Date: 05 September 2024 15:49:44

Dear [redacted]

Our Ref: FOI-117-24

Thank you for your email to the Electoral Commission dated 08/08/2024.

The Commission aims to respond to requests for information promptly and has done so within the statutory timeframe of twenty working days.

Your request is shown in bold below followed by our response.

You have asked for the following information:
I wish to access all correspondence to & from Sinn Fein regarding their Annual Audited Accounts. The period in question is from 01-01-2019 to 31-12-23.

Our response is as follows:

We hold the information you have requested.

The information we hold includes emails and letters exchanged between the Commission and Sinn Féin and Sinn Féin's statements of accounts submitted the period in question. Some of the information we hold is exempt from disclosure.

Section 21 of the Freedom of Information Act 2000 (FOIA).

Section 21 provides for an exemption where the information requested is reasonably accessible to the applicant by other means. The Party's statements of accounts are accessible to you via our website. You can access them on our political finance database. The full link is here: https://search.electoralcommission.org.uk/Search/Accounts?currentPage=1&rows=10&sort=PublishedDate&order=desc&open=filter&et=pp&et=ppm&et=tp&et=perpar&et=rd&register=gb&register=ni&register=none&regStatus=registered&rptBy=centralparty&rptBy=accountingunits&optCols=PublishedDate&optCols=FinancialYearEnd&optCols=BandName&optCols=SoaType

Section 41(1) of the FOIA.

Section 41(1) of the FOIA states that information is exempt from disclosure if it was obtained by the public authority from any other person and the disclosure would constitute an actionable breach of confidence. To constitute an actionable breach of confidence, the following criteria applies: the information must not be publicly available elsewhere, an understanding of confidentiality must have been made and there must be a detriment to the confider if the information is released.

The Commission considers some of the information you requested falls under this exemption. This is because the provider had a realistic expectation that the

information would not be widely shared as it was provided in confidence. The information is not publicly available, and its release would be of detriment to the provider.

Section 40(2) of FOIA.

Section 40(2) provides exemption where the information requested constitutes personal data as defined by the Data Protection Act 2018 (DPA), and where release of the information requests would breach one of the data protection principles. Some of the information contained in the requested information falls within the description of personal data as defined by the DPA because the information relates directly to an identifiable living individual. This includes names and contact details of individuals in some instances. The individuals in some cases are junior staff members or party employees and they would not reasonably expect their information to be released.

To access these documents, you will need to use our secure document-sharing system, Objective Connect. You will receive an 'Invitation to Objective Connect Email Notification' (sent to the inbox of [redacted]). This notification will contain a link to enable you to start accessing your information. Please find below details on how to access the specific area we have set up for your documents.

1. Click on the link in the email.
2. You will be prompted to set up your username and password. Your username will be your email address, and your password can be whatever you like.
3. With your username and password, enter both details at the login screen and click 'login'.
4. You will now see your personal page, which will show the Share 'FOI 117-24'.
5. By clicking on the name of the share, you will find your documents.
6. You may view any of these documents.
7. In addition, you may download a copy to your personal computer by selecting the 'download' option and then 'save'.

This service will be closed one month from our response date, this is **5 October 2024**.

The Commission strives to be an open, transparent authority and I trust that this information satisfies your request. If you are not satisfied with this response, please note that the Commission operates a review procedure, details of which can be found on the Commission website at: www.electoralcommission.org.uk/freedom-information/make-a-freedom-information-request.

Please also note that if you have exhausted all internal Commission review

procedures and you are still not satisfied you have the right to appeal to the Information Commissioner. Details of this procedure can be found on the ICO website: https://ico.org.uk.

Yours sincerely

Information Team
FOI@electoralcommission.org.uk

The Electoral Commission

AN ROINN AIRGEADAIS

51-53 Bothar na bhFál
BEAL FEIRSTE BT12 4PD
Fón: (028) 90347350

SINN FÉIN FINANCE DEPT.

51-53 Falls Road
BELFAST BT12 4PD
Telephone: (028) 90347350

[redacted]

[redacted]

The Electoral Commission
4 Cromac Place
The Gasworks
Belfast BT7 2JB

26 September 2023

[redacted]a chara

Please find attached:

1. Reply to your queries re. the Sinn Féin Statement of Accounts for y/e 31 December 2022.

2. Form RP8.

Is mise le meas

[redacted]

Party Treasurer

Reply to Queries re Sinn Fein Statement of Accounts 2022 as per your letter of 17.08.22

Income Queries

Fundraising

The figure of £88,600 in the Accounts refers to the receipts from the sale of Sinn Féin National Draw tickets.

Donations

Reported donations from William Hampton	350,000
Donations not reportable, as they are under the Section 62 threshold. This figure includes £31,645 received from our elected reps.	121,486
TOTAL	**£ 471,486**

Contribution from Head Office

Some of our Heads of Departments etc. have National roles so the costs relating to them have to be apportioned between North & South. The figure of £108,013 shown as Head Office contribution represents the re-imbursement resulting from this apportionment. This is not a donation.

Sundry Income

02.03.22	FOSF (Canada)	7,732
04.04.22	FOSF (USA)	41,357
29.12.22	FOSF (Canada)	4,459
Other small "Donations"		5,491
	TOTAL	**£ 59,039**

The Canadian contributions are accompanied by a list of the donors which are all under £500. The procedure for accepting the FOSF money remains unchanged.

Expenditure Queries

Election Expenses

Election Expenses as per Return		178,199
Notional vat added re Invoices 17,18,19	8,078	
Minor y/end adjustments	457	8,535
Election Expenses per Accounts		£ 169,664

Contribution to candidates

Provided by Head Office	96,113
Provided by local Accounting Units	70,554
TOTAL	**£ 166,667**

The Electoral Commission

Dear Accounting Unit Treasurer

Why we are writing to you

I am writing to remind you of the deadline to submit your accounting unit's statement of accounts for the year ending 31 December 2019. All accounting units whose gross income or total expenditure was greater than £25,000 during the year are required to submit a statement of accounts.

Nearly all accounting units that are required to submit their accounts do so on time.

When do you need to submit your statement of accounts?

If your accounting unit's gross income or total expenditure for the year was between £25,000 and £250,000:

- You must submit your statement of accounts by **30 April 2020**

If your accounting unit's gross income or total expenditure was over £250,000:

- You must submit your audited statement of accounts by **07 July 2020**

If your accounting unit's gross income and total expenditure were each less than £25,000:

- You **do not** need to submit accounts for 2019

How do you submit a statement of accounts?

You should submit your statement of accounts directly to us at the address below.

We strongly encourage you to use the standard format for accounts set out in the Commission guidance. You can use either cash or accruals accounting and, to help you, there are templates and a spreadsheet tool available on our website at the following link:

http://www.electoralcommission.org.uk/i-am-a/party-or-campaigner/guidance-for-political-parties/submitting-your-statements-of-accounts

The Electoral Commission
3 Bunhill Row
London EC1Y 8YZ

Tel: 0333 103 1928
Fax: 020 7271 0505
info@electoralcommission.org.uk
www.electoralcommission.org.uk

INVESTOR IN PEOPLE
POSITIVE ABOUT DISABLED PEOPLE

The Electoral Commission

Your statement of accounts will be published on our website, so please do not include any bank account or personal contact details in your accounts that you do not wish to be published.

What happens if you fail to submit on time?

It is a legal requirement for you to submit your accounting unit's statement of accounts on time and if you do not, you may be subject to sanctions including a penalty of at least £200. Please contact us as soon as possible if you think you may be in difficulties meeting the deadline.

Advice and Help

We have guidance to help you complete the statement of accounts at:

http://www.electoralcommission.org.uk/i-am-a/party-or-campaigner/guidance-for-political-parties/submitting-your-statements-of-accounts

The guidance also contains an example of an accounting unit statement of accounts.

If you require any help or have any queries regarding your accounting unit's annual statement of accounts you can contact our advice phone line, 0333 103 1928, or email pef@electoralcommission.org.uk

Yours sincerely

[redacted]

The Electoral Commission
electoralcommission.org.uk

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London EC1Y 8YZ

Tel: 0333 103 1928
Fax: 020 7271 0505
info@electoralcommission.org.uk
www.electoralcommission.org.uk

[redacted]

From: [redacted]
Sent: 11 March 2020 15:47
Subject: 2019 Statement of accounts due by 30 April 2020 - Northern Ireland register of political parties
Attachments: SOA Factsheet.pdf

2019 Statement of Accounts

Dear Party Treasurer / Party Representative

2019 Statement of Accounts due by 30 April 2020

Parties with a financial year end date of 31 December, whose income and expenditure are below £250,000, must submit their 2019 statement of accounts to the Electoral Commission by **30 April 2020**.

If your party's gross income or total expenditure was over £250,000, you must submit your **audited** statement of accounts by 07 July 2020.

Please read the attached factsheet, which contains all the information you need in order to submit your annual statement of accounts. Further guidance is available on the Electoral Commission website.

It is a legal requirement to submit accounts on time. If you submit your accounts late, you may be subject to sanctions including a penalty of at least £200.

If you have any queries regarding your party's 2019 annual statement of accounts please [redacted] or email infonorthernireland@electoralcommission.org.uk.

Annual Confirmation of registered details

In order to remain registered, every year you must confirm that your party's registered details are correct and pay a £25 fee.

As party treasurer, it is your responsibility to complete your party's renewal by the deadline. The deadline is 6 months after the date you must submit your accounts to us.

If you have not done so already this year, you can complete your renewal either on PEF Online, or by completing and returning an RP8 form along with a cheque or postal order for £25 made payable to the Electoral Commission.

If your registered details have changed then you must also submit an application to update these.

If we do not receive a complete and compliant confirmation by your party's deadline, your party will be deregistered.

Please get in touch with our Registration team if you have any further questions.

Regards

[redacted]
The Electoral Commission
Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB
[redacted]
Fax: 028 90314827
www.electoralcommission.org.uk

From: [redacted]
Bcc: [redacted]

Subject: 2019 Statement of accounts due by 7 July 2020
Date: 19 June 2020 10:40:10
Attachments: image001.png
SOA Factsheet July 2020.pdf



Dear Party Treasurer / Party Representative

2019 Statement of Accounts due by 7 July 2020

Parties with a financial year end date of 31 December, whose income or expenditure exceeds £250,000, must submit their **audited** 2019 statement of accounts to the Electoral Commission by **7 July 2020.** This date is set out in legislation and we can't change it.

COVID - 19 update and submitting your accounts

We recognise, given current circumstances, some parties may face difficulties submitting their accounts by the deadline. Please let us know if this will be the case for your party. If that is the case please submit your accounts as soon as possible and explain why you missed the deadline. We will take a proportionate approach in line with our enforcement policy. If we know that COVID-19 is affecting you getting your return in, we can support you and take the circumstances into account. If we don't know, all we will see is a missed deadline.

Because of Covid-19 restrictions our offices are now closed and **we cannot receive post or hand deliveries**. Please submit your accounts using our online facility or by email infonorthernireland@electoralcommission.org.uk

Please read the attached factsheet, which contains all the information you need in order to submit your annual statement of accounts. Further guidance is available on the Electoral Commission website.

If you have any queries regarding your party's 2019 annual statement of accounts please email infonorthernireland@electoralcommission.org.uk.

Regards

[redacted]

electoralcommission.org.uk

The Electoral Commission

Dear Accounting Unit Treasurer

Why we are writing to you

I am writing to remind you of the deadline to submit your accounting unit's statement of accounts for the year ending 31 December 2022. All accounting units whose gross income or total expenditure was greater than £25,000 during the year are required to submit a statement of accounts.

Nearly all accounting units that are required to submit their accounts do so on time.

When do you need to submit your statement of accounts?

If your accounting unit's gross income or total expenditure for the year was between £25,000 and £250,000:

- You must submit your statement of accounts by **30 April 2023**

If your accounting unit's gross income or total expenditure was over £250,000:

- You must submit your audited statement of accounts by **07 July 2023**

If your accounting unit's gross income and total expenditure were each less than £25,000:

- You **do not** need to submit accounts for 2022

How do you submit a statement of accounts?

You should submit your statement of accounts directly to us at the address below.

We strongly encourage you to use the standard format for accounts set out in the Commission guidance. You can use either cash or accruals accounting and, to help you, there are templates and a spreadsheet tool available on our website at the following link:

http://www.electoralcommission.org.uk/i-am-a/party-or-campaigner/guidance-for-political-parties/submitting-your-statements-of-accounts

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INVESTOR IN PEOPLE
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Your statement of accounts will be published on our website, so please do not include any bank account or personal contact details in your accounts that you do not wish to be published.

What happens if you fail to submit on time?

It is a legal requirement for you to submit your accounting unit's statement of accounts on time and if you do not, you may be subject to sanctions including a penalty of at least £200. Please contact us as soon as possible if you think you may be in difficulties meeting the deadline.

Advice and Help

We have guidance to help you complete the statement of accounts at:

http://www.electoralcommission.org.uk/i-am-a/party-or-campaigner/guidance-for-political-parties/submitting-your-statements-of-accounts

The guidance also contains an example of an accounting unit statement of accounts.

If you require any help or have any queries regarding your accounting unit's annual statement of accounts you can contact our advice phone line, 0333 103 1928, or email pef@electoralcommission.org.uk.

Yours sincerely

[redacted]

[redacted]@electoralcommission.org.uk
electoralcommission.org.uk

The Electoral Commission
3 Bunhill Row
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The Electoral Commission

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infonorthernireland@electoralcommission.org.uk
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- You must submit your audited statement of accounts by **07 July 2021**

If your accounting unit's gross income **and** total expenditure were each less than £25,000:

- You **do not** need to submit accounts for 2020

How do you submit a statement of accounts?

Due to Covid restrictions are offices are closed and staff are working remotely. You should submit your statement of accounts by email to infonorthernireland@electoralcommission.org.uk .

We strongly encourage you to use the standard format for accounts set out in the Commission guidance. You can use either cash or accruals accounting and, to help you, there are templates and a spreadsheet tool available on our website at the following link:

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The guidance also contains an example of an accounting unit statement of accounts.

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Yours sincerely



[redacted]@electoralcommission.org.uk

The Electoral Commission

Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB

Tel: 0333 103 1928
infonorthernireland@electoralcommission.org.uk
electoralcommission.org.uk

Mr Conor Murphy
Registered Treasurer
Sinn Féin
51 Falls Road
Belfast
BT12 4PD

17 August 2023

Dear Mr Murphy,

Statement of accounts for year ending 31 December 2022

Following a review of the party's accounts please provide clarification and/or confirmation on the following points.

Income

The accounts state donations of £471,486 and fundraising of £88,600. In 2022, excluding donations from public funds, the party reported receiving £350,000 in donations under section 62 of the Political Parties Elections and Referendums Act 2000 (PPERA). This is a difference of £210,086.

1) Please confirm if any of the additional donations or fundraising income listed in the accounts was required to be reported as donations under section 62 PPERA.

Head office contribution is stated as £108,013.

2) Please clarify what head office income relates to and if any of this income was required to be reported as donations under section 62 PPERA.

Sundry income is stated as £59,039. Previously the party said this was income from Friends of Sinn Féin (USA). We reviewed the supplemental statements submitted to the US Department of Justice which covered the 2022 calendar year. We found only one reference to money being transferred to 'Sinn Féin Head Office', $54,645.70 (approximately £43,465) on 30/04/2022.

3) Please explain the difference in the sundry income included in the accounts and the amount recorded in the supplemental statements as being transferred to Sinn Féin head office in the 2022 calendar year.

4) Please confirm if the procedure for accepting money from Friends of Sinn Féin remains unchanged from that dated 22 November 2010 (copy attached for reference).

Expenditure

The accounts state election expenses as £169,664 and contribution to candidates as £96,113 combining to a total of £265,777.

The party reported party campaign spending of £178,199 and notional spending of £166,667 by the party's candidates (which was for goods and services provided by the party) combining to a total of £344,866, in respect of the Northern Ireland Assembly election in 2022. This is £79,089 higher than the election expenses and candidate contributions in the accounts.

5) Please explain the difference in the election expenses and candidate contributions recorded in the accounts and the higher candidate and party expenditure reported to the Electoral Commission and the Chief Electoral Officer following the Northern Ireland Assembly election in 2022.

Please provide a response to this letter by 14 September 2023.

If you have any questions about this letter please contact me or in my absence [redacted]@electoralcommission.org.uk

Yours sincerely,

[redacted]

November 22 2010

SINN FÉIN PROCEDURE FOR ACCEPTING DONATIONS FROM U.S.A

The following is a proposed procedure to allow for the payment, in compliance with the PPERA (2000), to Sinn Féin (North of Ireland) of donations received by Friends of Sinn Féin (USA).

For the purpose of this proposal the term "donations" shall include the following: donations as defined by PPERA(2000),donations under S 52(2) of the PPERA(2000) (ie equal to or less than £500) and any other payment permissible under the PPERA.

Under this proposal Friends of Sinn Féin would:

(1) Establish a dedicated bank account ("the account") in New York, with the sole purpose of receiving donations for Sinn Féin (North of Ireland).

(2) This account will be used to accept donations [1] and not to fund any other activities by Friends of Sinn Féin (USA). All donations lodged to this account will be either sent to Sinn Féin (North of Ireland) or used to pay invoices incurred by Sinn Féin (North of Ireland) and submitted to Friends of Sinn Féin (USA) for payment. No funds other than donations shall be lodged to the account and no deductions other than bank charges shall be taken from this account.

(3) Friends of Sinn Féin (USA) will provide the party with all details necessary for the party to check permissibility and to comply with recording and reporting obligations under PPERA (2000).

(4) All monies from the account received by Sinn Féin (North of Ireland) under paragraph 2 will be entered into and recorded in the Central Party Accounts of Sinn Féin (North of Ireland) submitted to the Electoral Commission.

(5) In the implementation of this procedure Sinn Féin (North of Ireland) will comply with all relevant sections of the PPERA (2000).

---

[1] The Electoral Commission Guidance on Donations (6.3) states that:

> In order to raise funds, parties may hold fundraising dinners or similar events. To identify individual donations made at such events, parties should treat as a donation the difference between the purchase price of a ticket for the event and the actual cost of staging the event (Section 50(3)). There is no requirement to treat the gross income from the event as a donation.

The Electoral Commission

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4 Cromac Place
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Mr Conor Murphy
Registered Treasurer
Sinn Féin
51 Falls Road
Belfast
BT12 4PD

26 September 2021

Dear Mr Murphy,

Statement of accounts for the year ending 31 December 2020

During a review of the party's accounts we noted income; 'Head of Office Contribution' of £95,050. We are aware that the party has reported this income in previous accounts.

In November 2017, in relation to the party's 2016 accounts, we asked you to provide more information on what this income related to and whether any of it was reportable under section 62 of the Political Parties Elections and Referendums Act 2000 (PPERA), as donations.

You advised us that the income related to Head Office share of jointly organised events and said it was not reportable under Section 62 of PPERA.

Given the increase in the amount of income from Head Office since 2016 please confirm if the explanation provided in 2017 remains valid and if any of the Head Office contributions would be considered donations under section 50 of PPERA and would be reportable to the Commission under section 62 PPERA. Please provide a response by 14 September 2021.

If you would like to discuss this letter please contact me.

Yours sincerely,

[redacted]@electoralcommission.org.uk
[redacted]

[redacted]

From: [redacted]
Sent: 02 April 2020 16:50
Subject: Accounting units - 2019 statement of accounts reminder
Attachments: AU reminder letter 11-03-2020.docx.pdf

Dear Party Representative/ Party Treasurer,

COVID - 19 update and submitting accounting unit accounts

I wrote to you on 11 March 2020 and asked you to forward a reminder to your party's accounting units about submitting their statement of accounts. The letter (copy attached) invited accounting units to submit accounts by post. I will be grateful if you can update your accounting units and ask them to **submit their accounts by email**
as we cannot receive post or hand deliveries.

I hope the text below is helpful to you.

The Electoral Commission has asked us to forward this message to our accounting unit treasurers.

"Because of Covid-19 restrictions our offices are now closed and we **cannot receive post or hand deliveries**. Please ensure any accounts are delivered by email infonorthernireland@electoralcommission.org.uk

We recognise, given current circumstances, some accounting units may face difficulties submitting their accounts by the deadline. Please let us know closer to the deadline if this will be the case for your accounting unit. If that is the case please submit your accounts as soon as possible and explain why you missed the deadline. We will take a proportionate approach in line with our enforcement policy. If we know that COVID-19 is affecting you getting your accounts in, we can support you and take the circumstances into account. If we don't know, all we will see is a missed deadline.

If you have any queries about preparing or submitting their accounts, please email [redacted]@electoralcommission.gov.uk
or infonorthernireland@electoralcommission.org.uk or ring [redacted].

Guidance on preparing statement of accounts is available on here."

Thank you for forwarding the message and I hope you, your family and colleagues keep well.

Regards

[redacted]

From: [redacted]
Sent: 11 March 2020 16:22
Subject: Accounting units - 2019 statement of accounts reminder

Dear Party Representative,

Please find attached a letter reminding your accounting units of the requirement to submit statement of accounts to the Electoral Commission.

I will be grateful if you issue this to your accounting units.

Regards

[redacted]

[redacted]
The Electoral Commission
Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB
[redacted]
Fax: 028 90314827
www.electoralcommission.org.uk

[redacted]

From: [redacted]
Sent: 11 March 2020 16:22
Subject: Accounting units - 2019 statement of accounts reminder
Attachments: AU reminder letter 11-03-2020.docx.pdf

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Regards

[redacted]

[redacted]
The Electoral Commission
Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB
[redacted]
Fax: 028 90314827
www.electoralcommission.org.uk

[redacted]

From: [redacted]
Sent: 31 March 2023 15:02
To: [redacted]
Subject: Accounting Unit Reminder - Statement of Accounts 2022
Attachments: 2022 AU SOA Reminder.pdf

Dear Party Treasurer or Party Representative

Please find attached a letter for Accounting Unit treasurers. This is to remind them of the requirement to submit an annual Statement of Accounts if they reach the relevant threshold. Please pass it on to your registered accounting unit treasurers.

Kind regards

[redacted]

[redacted]

The Electoral Commission
[redacted]
electoralcommission.org.uk

The Electoral Commission

Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB

Tel: 0333 103 1928
infonorthernireland@electoralcommission.org.uk

11 March 2020

Dear Accounting Unit Treasurer

Why we are writing to you

I am writing to remind you of the deadline to submit your accounting unit's statement of accounts for the year ending 31 December 2019. All accounting units whose gross income or total expenditure was greater than £25,000 during the year are required to submit a statement of accounts.

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When do you need to submit your statement of accounts?

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How do you submit a statement of accounts?

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Your statement of accounts will be published on our website, so please do not include any bank account or personal contact details in your accounts that you do not wish to be published.

What happens if you fail to submit on time?

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The guidance also contains an example of an accounting unit statement of accounts.

If you require any help or have any queries regarding your accounting unit's annual statement of accounts you can contact our advice phone line, 0333 103 1928, or email infonorthernireland@electoralcommission.org.uk

Yours sincerely



[redacted]@electoralcommission.org.uk
[redacted]

E-mail

Accounting Units Statement of ac...

Sent Date 07/04/2021 11:21

E-mail

From [redacted] **Cc** Conor Murphy; Conor Murphy

To [redacted] **Bcc**

Subject Accounting Units Statement of accounts for year ending 31 December 2020 : REMINDER CCM:0113488

Dear [redacted],

I have attached a reminder letter for accounting unit treasures on the requirement to submit accounts to us if they meet the relevant threshold.

I will be grateful if you send it on to your accounting unit treasurers.

Many thanks

[redacted]

[redacted]
The Electoral Commission
Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB
[redacted]
Fax: 028 90314827
www.electoralcommission.org.uk

-

Regarding Sinn Féin (NI)

Owner [redacted]

Keywords

Duration **Priority** Normal

Due

Category **Sub-Category**

PEF Directorate Categories

PEF Parent Category **PEF Category**

Attachments

E-Mail Attachments **Activity Attachment Associated View**

File Name	File Size (Bytes)
Accounting Unit SOA reminder April 2021.pdf	151,263

1 - 1 of 1 (0 selected) Page 1

Status Reason Sent

E-mail

FW: Sinn Féin Six Cou...

Sent Date 17/02/2021 10:02

E-mail

From [redacted] **Cc**

To [redacted] **Bcc**

Subject FW: Sinn Féin Six County Report & Financial Statements Year Ended 31st December 2019 CCM:0113473

---------- Original Message ----------
From: [redacted]
Received: 07/07/2020 11:23
To: [redacted]
Cc: Devolved Inbox: N. Ireland
Subject: Sinn Féin Six County Report & Financial Statements Year Ended 31st December 2019

Dear [redacted]

Conor Murphy has requested that I forward the attached accounts to you. You might acknowledge safe receipt.

[redacted]

Kinsella Mitchell and Associates
Statutory Auditors, Accountants And Tax Advisors
Finance House
46, Prussia Street **Tel: +353 1 8685944**
Dublin 7 **Fax: +353 1 8685942**

cid:image001.jpg@01CE4BD7.1AE09220

Authorised to carry out Investment Business by the Institute of Certified Public Accountants in Ireland

This message is intended for the use of the addressee only and may contain confidential and privileged information. If you have received it in error please notify the sender and destroy it. You may not use it or copy it to anyone else.

E- mail is not a secure communications medium. Please be aware of this when replying.

Kinsella Mitchell And Associates has taken steps to ensure that this e-mail and any attachments are virus free. We can however, take no responsibility if a virus is actually present and you are advised to ensure that the appropriate checks are made.

Regarding Sinn Féin (NI)

Owner [redacted]

Keywords

Duration **Priority** Normal

Due

Category **Sub-Category**

PEF Directorate Categories

PEF Parent Category **PEF Category**

Attachments

E-Mail Attachments **Activity Attachment Associated View**

File Name	File Size (Bytes)
image001.jpg	4,206
Sinn Féin Six County Report & Financial Statements Year...	463,557

1 - 2 of 2 (0 selected) Page 1

Status Reason Sent

E-mail

Correspondence from...

Sent Date 17/08/2023 10:14

E-mail

From [redacted] **Cc**

To Conor Murphy; Conor Murphy; Conor Murphy **Bcc** Cahir Hughes; [redacted]

Subject Correspondence from the Electoral Commission CCM:0113843

Please see attached letter

Regards

[redacted]

Regarding Sinn Féin (NI)

Owner [redacted]

Keywords

Duration **Priority** Normal

Due

Category **Sub-Category**

PEF Directorate Categories

PEF Parent Category **PEF Category**

Attachments

E-Mail Attachments **Activity Attachment Associated View**

File Name	File Size (Bytes)
[redacted] - CMurphy 17-08-23.pdf	150,453

1 - 1 of 1 (0 selected) Page 1

Status Reason Sent

E-mail

Sinn Fein Accounts

Sent Date 22/12/2021 11:35

E-mail

From	Conor Murphy	Cc	
To	[redacted]	Bcc	
Subject	Sinn Fein Accounts		

[redacted] a chara,

You have asked us to explain the inclusion of the following item of income in our Statement of Accounts for the year ended 31 December 2020.

Head Office Contribution £95,050
As you are aware Sinn Fein is a 32 County party.
We take part in joint events and campaigns with our Dublin Head Office and we would also have staff whose roles cover both North and South.
We apportion these joint costs at the year end these reallocations will result in either a contribution from Sinn Fein 26 Counties to Sinn Fein 6 Counties or vice versa.
The current year (ending 31 December 2021) will again result in a net contribution from Head Office Dublin to Sinn Fein 6 Counties.
These reallocations are not donations and therefore not reportable under PPERA.

If you need any further clarification please do not hesitate to ask.

Is mise le meas,
Conor Murphy.

Sent from my iPad

Regarding	Sinn Féin (NI)		
Owner	[redacted]		
Keywords			
Duration		Priority	Normal
Due			
Category		Sub-Category	

PEF Directorate Categories

PEF Parent Category	PEF Category

Attachments

E-Mail Attachments Activity Attachment Associated View

File Name	File Size (Bytes)
No E-Mail Attachment records are available in this view.	

0 - 0 of 0 (0 selected) Page 1

Status Reason Received

E-mail

FW: Correspondence from the Ele...

Sent Date 16/11/2021 13:12

E-mail

From [redacted] **Cc**

To [redacted] **Bcc**

Subject FW: Correspondence from the Electoral Commission CCM:0113557

From: [redacted]@electoralcommission.org.uk>
Sent: 26 August 2021 14:56
To: [redacted]
Cc: [redacted]
Subject: Correspondence from the Electoral Commission CCM:0113557

Please see attached letter.

Regards

[redacted]

The Electoral Commission
Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB
[redacted]
Fax: 028 90314827
www.electoralcommission.org.uk

-

Regarding Sinn Féin (NI)

Owner [redacted]

Keywords

Duration **Priority** Normal

Due

Category **Sub-Category**

PEF Directorate Categories

PEF Parent Category **PEF Category**

Attachments

E-Mail Attachments **Activity Attachment Associated View**

File Name	File Size (Bytes)
26-09-2021 [redacted] C Murphy.pdf	130,434

1 - 1 of 1 (0 selected) Page 1

Status Reason Sent

E-mail

Sinn Fein Accounts fo...

Sent Date 30/06/2021 15:13

E-mail

From	[redacted]	**Cc**	
To	[redacted]	**Bcc**	
Subject	Sinn Fein Accounts for Y.E. 31 December 2020		

Hi [redacted]

Please find attached a scanned copy of the accounts as promised.

Stay safe

[redacted]

Regarding	Sinn Féin (NI)		
Owner	[redacted]		
Keywords			
Duration		**Priority**	Normal
Due			
Category		**Sub-Category**	

PEF Directorate Categories

PEF Parent Category	**PEF Category**

Attachments

E-Mail Attachments **Activity Attachment Associated View**

File Name	File Size (Bytes)
Sinn Fein Accounts Y.e. 31 December 2020.pdf	4,227,633

1 - 1 of 1 (0 selected) Page 1

Status Reason Received

From: [redacted]
To: [redacted]
Subject: RE: Sinn Fein Accounts for Y.E. 31 December 2020
Date: 30 June 2021 16:10:12

Thanks [redacted]

Regards

[redacted]

From: [redacted]
Sent: 30 June 2021 15:13
To: [redacted]@electoralcommission.org.uk>
Subject: Sinn Fein Accounts for Y.E. 31 December 2020

Hi [redacted]

Please find attached a scanned copy of the accounts as promised.

Stay safe

[redacted]

[redacted]

From: [redacted]
Sent: 29 June 2022 17:17
To: [redacted]
Subject: RE: Sinn Fein Six Counties Report & Financial Statements for year ended 31 December 2021

Thanks [redacted].
[redacted]

From: [redacted]
Sent: 29 June 2022 15:34
To: [redacted]
Subject: Sinn Fein Six Counties Report & Financial Statements for year ended 31 December 2021
[redacted] a chara
Please find attached a scanned copy of our Accounts for 2021.
Regards
[redacted]

From: [redacted]
To: [redacted]
Subject: RE: Accounting units - Statement of accounts reminder
Date: 01 April 2019 11:47:13

Thanks [redacted]

[redacted]

From: [redacted]
Sent: 01 April 2019 11:37
To: [redacted]
Subject: Re: Accounting units - Statement of accounts reminder

Good morning [redacted]

That's no problem at all. I had already checked with the accounting units and none of them are close to the threshold.

Regards
[redacted]

Sent from my iPad

On 1 Apr 2019, at 11:02, [redacted]
<[redacted]@electoralcommission.org.uk> wrote:

> Dear [redacted]
>
> In previous years you've kindly circulated an Electoral Commission letter to your accounting units, reminding them of their responsibility to submit a Statement of Accounts to the Electoral Commission. I've attached this year's letter to this email and would like to ask you to do so again. If for any reason this is not possible, please let me know.
>
> If you have any questions please contact me.
>
> Regards
>
> [redacted]
>
> [redacted]
> The Electoral Commission
> Ground Floor
> 4 Cromac Place
> The Gasworks
> Belfast BT7 2JB
> [redacted]
> www.electoralcommission.org.uk

<2018 AU Reminder.pdf>

E-mail

Re: Sinn Féin Account...

Sent Date 29/04/2021 12:58

E-mail

From Conor Murphy **Cc** [redacted]; [redacted]

To [redacted] **Bcc**

Subject Re: Sinn Féin Accounts for year ending 31 December 2019 CCM:0113489

[redacted]
I can confirm I am content with the response from [redacted]
Conor.

Sent from my iPad

On 28 Apr 2021, at 16:13, [redacted] <[redacted]@electoralcommission.org.uk> wrote:

Dear [redacted],

Thank you for your reply and explaining the amounts included in sundry income the party's accounts for the year ending 31 December 2019.

For completeness Conor, as party treasurer, will you please confirm you are content with [redacted] response.

Regards

[redacted]

From: [redacted]
Sent: 27 April 2021 16:14
To: [redacted]@electoralcommission.org.uk>
Subject: RE: Sinn Féin Accounts for year ending 31 December 2019 CCM:0113489

Hi [redacted]

The figure stated in the 2019 Party Accounts for Sundry Income breaks down as follows:

1. **FOSF(USA)**

	£
9/04/19 $23,312	17,372

2. **FOSF (Canada)**

13/03/19 CAD 8007	4,339
28/08/19 CAD 5070	3,084

The Canadian total is made up small amounts all below the £500 limit and we can provide the details if necessary.

3. **Insurance claim settlement** 20,351
4. **Sundry income** 1,193

£46,339

I hope that answers your queries [redacted] but if you need any further clarifications feel free to give me a call.

Regards

[redacted]

From: [redacted]@electoralcommission.org.uk>
Sent: 07 April 2021 14:07
To: [redacted]
Cc: [redacted]
Subject: Sinn Féin Accounts for year ending 31 December 2019 CCM:0113489

Dear [redacted]

In the party's 2019 accounts £46,399 is listed as sundry income. Our understanding is that any money paid by Friends of Sinn Féin (USA) , to cover Sinn Féin (NI) expenses, during the calendar year is included under Sundry income.

Records filed by Friends of Sinn Féin (USA), with the U S Department of Justice, which fall or partly fall within the 2019 calendar year state the following amounts were used to meet Sinn Féin Northern Ireland Expenses :

Reporting period	1Nov 2018-30/April 2019	1 May 2019 -31 Oct 2019	1 Nov 2019- 30 April 2020
Amount of Expenses Sinn Féin (NI)	$23,312	Nil	Nil

Can you please confirm if any part of $23,312 sum is included in the sundry income in the 2019 accounts and what other income makes up the £46,399 sundry income.

Please provide a response to this email by Wednesday 21 April 2021.

If you have any questions about this email please contact me.

Regards

[redacted]

[redacted]
The Electoral Commission
Ground Floor
4 Cromac Place

The Gasworks
Belfast BT7 2JB
[redacted]
www.electoralcommission.org.uk
-

Regarding Sinn Féin (NI)

Owner [redacted]

Keywords

Duration **Priority** **Normal**

Due

Category **Sub-Category**

PEF Directorate Categories

PEF Parent Category **PEF Category**

Attachments

E-Mail Attachments **Activity Attachment Associated View**

File Name	File Size (Bytes)
No E-Mail Attachment records are available in this view.	
0 - 0 of 0 (0 selected)	Page 1

Status Reason Received

E-mail

Correspondence from the Elector...

Sent Date 16/11/2021 13:22

E-mail

From [redacted] **Cc**

To Conor Murphy; Conor Murphy **Bcc**

Subject Correspondence from the Electoral Commission CCM:0113582

Dear Mr Murphy,

I emailed you on 26 August 2021 with a query on the party's statement of accounts for the year ending 31 December 2020. I have attached a copy of the letter. I don't appear to have received a response.

I have noticed that the original letter was dated 26 September 2021 (it should have read 26 August 2021). I apologise for the error.

Please provide a response to the query in the letter by Tuesday 30 November 2021.

If you would like to discuss this email or the letter please contact me.

Regards

[redacted]

[redacted]

The Electoral Commission
Ground Floor
4 Cromac Place
The Gasworks
Belfast BT7 2JB
[redacted]
www.electoralcommission.org.uk

-

Regarding Sinn Féin (NI)

Owner [redacted]

Keywords

Duration		**Priority**	**Normal**
Due			
Category		**Sub-Category**	

PEF Directorate Categories

PEF Parent Category	**PEF Category**

Attachments

E-Mail Attachments **Activity Attachment Associated View**

File Name	File Size (Bytes)
26-08-2021 [redacted] - C Murphy.pdf	130,587

1 - 1 of 1 (0 selected) Page 1

Status Reason Sent

[redacted]

From: [redacted]
Sent: 08 June 2021 16:58
To: [redacted]
Subject: Electoral Commission Reminder - 2020 Statement of Accounts- Northern Ireland Register of Political parties
Attachments: SOA Factsheet July 2021.pdf



Dear Party Treasurer/Party Representative

2020 Statement of Accounts due by 7 July 2021 – Northern Ireland register of political parties

Parties with a financial year end date of 31 December, whose income and expenditure exceeds £250,000, must submit their audited 2020 statement of accounts to the Electoral Commission by **7 July 2021.** This date is set out in legislation and we cannot change it.

Due to Covid-19 restrictions our offices remain closed and **we may not receive post or hand deliveries**. Please submit your accounts using our online facility or by email infonorthernireland@electoralcommission.org.uk

Please read the attached factsheet, which contains all the information you need in order to submit your annual statement of accounts. Further guidance is available on the Electoral Commission website

It is a legal requirement to submit accounts on time. If you submit your accounts late, you may be subject to sanctions including a penalty of at least £200.

If you have any queries regarding your party's 2020 annual statement of accounts please contact the Political Finance and Regulation advice line on 0333 103 1928 or email pef@electoralcommission.org.uk

Annual Confirmation of registered details

In order to remain registered, every year you must confirm that your party's registered details are correct and pay a £25 fee.

As party treasurer you are responsible for delivering a complete and compliant confirmation by the party's deadline. The deadline is 6 months after the date you must submit your accounts to us. If

we do not receive a complete and compliant confirmation by the deadline, your party will be deregistered.

You can complete your renewal on PEF Online (you can find instructions on how to do this here).

If your registered details have changed then you must also submit an application to update these. **If there are any amendments to be made to the party's accounting units, please provide these amendments to us.**

As noted above under the current COVID-19 arrangements, our buildings remain closed until further notice and all staff are working remotely.

This means that if you send any correspondence or payments to us by post then it is at risk of not being received, and we may consider that you have not fulfilled your statutory obligation.

We therefore urge strongly that, if you intend to complete your party's annual renewal confirmation that you do so via our PEF Online system only. Please do not send cheques or cash payments to us.

If you have any questions about renewing your party's registered details please email : Partyreg@electoralcommission.org.uk

Yours sincerely

[redacted]

The Electoral Commission
[redacted]
electoralcommission.org.uk

The Electoral Commission

Factsheet: Submitting your annual statement of accounts

All registered political parties whose income and expenditure are below £250,000 must submit their statement of accounts to us within four months of their financial year-end.

Parties with a financial year-end date of 31 December must submit their statement of accounts **no later than 30 April 2022.**

This fact sheet explains how to create and submit your statement of accounts, where you can find useful information, and how to contact us if you need further advice.

Creating your statement of accounts

There are guidance documents and resources, to help you complete your statement of accounts. You may choose to use the templates available on our website. Please complete either a cash accounting or accruals accounting template.

Your statement of accounts must include all income and expenditure for the accounting period, i.e. 01 Jan – 31 Dec. Your statement of accounts should include all basic administrative costs and any fees paid to the Commission, such as your annual renewal fee of £25, even if a party officer has paid these on behalf of the party.

Submitting your statement of accounts

The Commission's interactive system, PEF Online, allows you to safely and securely submit your statement of accounts, without having to post a copy to us.

Any party officer or administrator can submit the statement of accounts, providing they have a PEF Online account. If you do not yet have an account, and would like one, please contact us now.

If you do have an account, please refer to our user guide for creating and submitting statement of accounts using PEF Online.

Please note that when using the online system, you must upload a Word, Excel or PDF document of your statement of accounts. This is the document required for the purposes of section 42 of the Political Parties, Elections and Referendums Act 2000 (PPERA) and must be approved by the management committee and/or the party leader.

You can also submit your statement of accounts to us by emailing a completed accounts document to pef@electoralcommission.org.uk.

Parties can also post accounts documents to:

Financial Reporting Team
The Electoral Commission
3 Bunhill Row
London
EC1Y 8YZ

What happens if I don't submit a statement of accounts?

It is a legal requirement to submit your statement of accounts on time. If you submit your statement of accounts late, you may be subject to sanctions including a penalty of at least £200.

Where you can find more information

We publish guidance on statement of accounts on our website. We also offer an advice service. If you have any questions about your statement of accounts you can contact us on one of the phone numbers or email addresses below:

- England: 0333 103 1928
  pef@electoralcommission.org.uk
- Scotland: 0333 103 1928
  infoscotland@electoralcommission.org.uk
- Wales: 0333 103 1929
  infowales@electoralcommission.org.uk

  gwybodaeth@comisiwnetholiadol.org.uk
- Northern Ireland: 0333 103 1928
  infonorthernireland@electoralcommission.org.uk

The Electoral Commission

Factsheet: Submitting your annual statement of accounts

All registered political parties whose income or expenditure is over £250,000 must submit their statement of accounts to us within six months and seven days of their financial year-end along with an independent auditor's report.

Parties with a financial year-end date of 31 December must submit their statement of accounts **no later than 07 July 2020.**

This fact sheet explains how to create and submit your statement of accounts, where you can find useful information, and how to contact us if you need further advice.

Creating your statement of accounts

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  infowales@electoralcommission.org.uk

  gwybodaeth@comisiwnetholiadol.org.uk
- Northern Ireland: 0333 103 1928
  infonorthernireland@electoralcommission.org.uk

The Electoral Commission

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  gwybodaeth@comisiwnetholiadol.org.uk
- Northern Ireland: 0333 103 1928
  infonorthernireland@electoralcommission.org.uk

The Electoral Commission

Factsheet: Submitting your annual statement of accounts

All registered political parties whose income and expenditure are below £250,000 must submit their statement of accounts to us within four months of their financial year-end.

Parties with a financial year-end date of 31 December must submit their statement of accounts **no later than 30 April 2020.**

This fact sheet explains how to create and submit your statement of accounts, where you can find useful information, and how to contact us if you need further advice.

Creating your statement of accounts

There are guidance documents and resources, to help you complete your statement of accounts. You may choose to use the templates available on our website. Please complete either a cash accounting or accruals accounting template.

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Financial Reporting Team
The Electoral Commission
3 Bunhill Row
London
EC1Y 8YZ

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Where you can find more information

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  infoscotland@electoralcommission.org.uk
- Wales: 0333 103 1929
  infowales@electoralcommission.org.uk

  gwybodaeth@comisiwnetholiadol.org.uk
- Northern Ireland: 0333 103 1928
  infonorthernireland@electoralcommission.org.uk

[redacted]

From: [redacted]
Sent: 15 March 2022 13:31
To: [redacted]
Subject: FW: SOA reminders
Attachments: SOA Fact Sheet.pdf



Dear Party Treasurer,

2021 Statement of Accounts due by 30 April 2022

Parties with a financial year end date of 31 December, whose gross income and total expenditure are both below £250,000, must submit their 2021 statement of accounts to the Electoral Commission by **30 April 2022.**

If your party's gross income or total expenditure was over £250,000. You must submit your **audited** statement of accounts by 07 July 2022.

Please read the attached factsheet, which contains all the information you need in order to submit your annual statement of accounts. Further guidance is available on the Electoral Commission website.

It is a legal requirement to submit accounts on time. If you submit your accounts late, you may be subject to sanctions including a penalty of at least £200.

If you have any queries regarding your party's 2021 annual statement of accounts please contact the Political Finance, and Regulation advice line on 0333 103 1928 or email pef@electoralcommission.org.uk.

Annual Confirmation of registered details

In order to remain registered, every year you must confirm that your party's registered details are correct and pay a £25 fee.

As party treasurer, it is your responsibility to complete your party's renewal by the deadline. The deadline is 6 months after the date you must submit your accounts to us.

If you have not done so already this year, you can complete your renewal either on PEF Online (instructions can be found here), or by completing and returning an RP8 form along with a cheque or postal order for £25 made payable to the Electoral Commission.

If your registered details have changed then you must also submit an application to update these.

If we do not receive a complete and compliant confirmation by your party's deadline, your party will be deregistered.

Please get in touch with our Registration team if you have any further questions.

Kind regards,

[redacted]

[redacted]

The Electoral Commission
[redacted]
electoralcommission.org.uk