

Sinn Féin (and subsidiary organisations)

Consolidated Statement of Accounts

For the Year ended 31 December 2024

Sinn Féin (and subsidiary organisations)

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Sinn Féin (and subsidiary organisations)

Overview Statement of Sinn Féin (the Party)

Structures and Governance of the Party

Ard Fheis

Convening once a year the Ard Fheis is the governing and policy making body of Sinn Féin where delegates, directly elected by members of Cumainn and other bodies, decide on Party policy and elect the National Officer Board and 12 members of the Ard Comhairle.

Ard Comhairle

Meets every four weeks and is responsible for running the Party between Ard Fheiseanna, for the overall implementation of Sinn Féin Policy and strategy and for national Co-Ordination.

National Officer Board

Is elected by the delegates at the Ard Fheis and meets monthly with responsibility for national political co-ordination, strategic planning and oversight and accountability.

Coiste Seasta

Meets fortnightly and is responsible for the day-to-day business of the Party between Ard Comhairle meetings. All National departments are accountable to the Ard Comhairle through the Coiste Seasta.

Directorates

The 6 and 26 County Directorates are responsible for developing and implementing political, organisational and electoral strategy and providing political direction to party structures in their respective areas. They work under the direction of the Ard Comhairle.

Cúigí

There are six Cúigí - 6 Counties, West and Islands, South Leinster, North Leinster including Cavan -Monaghan, Munster and Dublin. They have responsibility for the Party within their region and work under the direction of the two Directorates.

Ard Chomhairle

The Current Ard Chomhairle and National Officer Board was elected on 29 September 2024. This Ard Chomhairle holds office until the next Ard Fheis. After that, the new delegates from the Cúigí Ógra Sinn Féin, Parliamentary teams North and South, and Ard Chomhairle memberes elected take office and will sit until the following Ard Fheis.

Sinn Féin (and subsidiary organisations)

Overview Statement

The Ard Chomhairle is responsible for the adoption of the financial statements each year.

The members of the Ard Chomhairle at 31 December 2024 were:

Mary Lou McDonald	Michelle O'Neill	Declan Kearney
Sam Baker	Pearse Doherty	Conor Murphy
Michael O'Brien	Dáire Hughes	Conor Keenan
Kathleen Funchion	Rose Conway Walsh	Louise O'Reilly
Linda Dillon	Mairéad Farrell	Emma Sheerin
Matt Carthy	Eoin Ó Broin	Chris Hazzard
John Finucane	Daithí Fitzgerald	Gary Fleming
Liz Kimmins	Seán Lynch	Caoimhe Archibald
Muireann Speed	Sarah Holland	Daniel Keating
Séamus Hazlett	Kieran Browne	Mick Nugent
Danielle O'Shea	Donna McGettigan	Caoimhe Sloan
Fiona Johnston	Séamus Lynch	Seán McElwain
Rory Williams Doyle	Pádraig Fallon	Mairéad Farrell
Helga Keogh	Noel Connolly	Máire Doyle
Dermot O'Brien	Oisín Ó Síocháin	Seán Ó Ceallaigh
Ken O'Connell	Dawn Doyle	Miriam Murphy
Ciarán Quinn	Brian Tumilty	Martina Anderson
Seán Hughes	Stephen McGlade	Matt Garrett
Joanna Byrne	Cathal Boylan	Sorca Clarke
Alex Maskey	Eamonn Nolan	Sorcha Berry
Caoilfhionn Ní Dhonnabháin		

Six County Cúige

Caoimhe Archibald
Seán Lynch
Liz Kimmins
Sam Baker

Dublin Cúige

Muireann Speed
Sarah Holland
Daniel Keating
Séamus Hazlett

West / Islands Cúige

Rory Williams Doyle
Pádraig Fallon
Mairéad Farrell
Helga Keogh

South Leinster Cúige

Noel Connolly
Dermot O'Brien
Máire Doyle

Sinn Féin (and subsidiary organisations)

Overview Statement

North Leinster incl Cavan-Monaghan Cúige

Caoimhe Sloan
Seán McElwain
Séamus Lynch
Fiona Johnston

Munster Cúige

Kieran Browne
Mick Nugent
Danielle O'Shea
Donna McGettigan

Parliamentary Representatives

Cathal Boylan MLA
Sorca Clarke

Ógra Shinn Féin

Oisín Ó Síocháin
Seán Ó Ceallaigh

Scope of the financial statements

These financial statements present the consolidated activities and financial position of the Party and its subsidiary organisations for the period ended 31 December 2024. The entities included within the scope of consolidation are outlined in Note 27. Subsidiary organisations and accounting units not meeting the reporting thresholds set out in the Electoral Act 1997 (as amended) and SIPO guidelines have not been included. Accordingly, the income, expenditure, assets, and liabilities presented herein reflect only those of the Party and the included subsidiary entities, and not the entirety of the wider party structure.

Sinn Féin (and subsidiary organisations)

Trustees, Officer Board and Auditors For The Year Ended 31 December 2024

Party Trustees

Sue Ramsey
Pat Doherty
Arthur Morgan

The National Officer Board for 2024 was:

President:	Mary Lou Mc Donald
Vice President:	Michelle O'Neill
Chairperson:	Declan Kearney
Ard Runai:	Sam Baker
Treasurer:	Pearse Doherty
Treasurer:	Conor Murphy

Appropriate Officer

Ms. Treasa Quinn
44 Parnell Square
Dublin 1
Telephone: (01) 872 6932
Email: treasa.quinn@sinnfein.ie

Auditors

Brady & Associates
Chartered Tax advisers, Statutory Audit Firm
Statutory Audit Firm
9 Meath Street
The Liberties
Dublin 8

Telephone: (01) 6877046

Sinn Féin (and subsidiary organisations)

**Statement of Appropriate Officer's Responsibilities
For the period ended 31 December 2024**

The Appropriate Office (AO) is responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and regulations.

The Electoral Acts and guidelines published by the Standards in Public Office Commission (SIPO) require the preparation of an annual statement of accounts that gives a true and fair view of the assets, liabilities and financial position any subsidiary organisations within scope at 31 December 2024 and of its surplus or deficit for the year then ended.

In preparing these financial statements, the AO is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- comply with generally applicable accounting practice in Ireland including FRS 102, subject to any material departure being disclosed and explained in the statement of accounts,
- prepare the statement of accounts on the going concern basis unless it is inappropriate to presume that the Party and any subsidiary organisations within scope will continue in operation.

The AO is also responsible for keeping all proper and usual books of account of the Company, and of its subsidiary organisations, that

- disclose at any time, with reasonable accuracy, the financial position of the Company and its subsidiary organisations at that time, and
- enable the AO to ensure that annual statements of accounts comply with the guidelines.



**Treasa Quinn
Appropriate Officer**

Date: 30 June 2025

Sinn Féin (and subsidiary organisations)

Annual Report for the period ended 31 December 2024

Throughout 2024, Sinn Féin remained the leading voice for change on this island - holding the government to account, presenting clear alternatives, and connecting with communities across the country.

In a year marked by three key elections - local, European, and the general election - people across Ireland sent a powerful message: they want change. Sinn Féin fought each campaign with ambition, energy, and a vision of a fairer, united Ireland. Our candidates stood on platforms that put housing, healthcare, and the cost of living front and centre - and that message resonated.

While we made important gains, particularly at local level and in Europe, it's clear that the hunger for change is still growing. The general election, though not delivering the breakthrough we had hoped for, confirmed Sinn Féin as the largest party in terms of first preference votes. We take great pride in the trust placed in us by hundreds of thousands of people and remain absolutely committed to delivering on that mandate.

As the leading opposition party, Sinn Féin played an effective and constructive role in the Dáil - challenging government failures while putting forward real and practical alternatives. We stood up for renters, workers, families, and small businesses. We used our platform to highlight the everyday struggles facing people in every part of the country, while also showing what a government of change would deliver. Our TDs worked relentlessly to hold ministers to account, expose bad policy, and fight for fairness and common sense.

The issues people faced in 2024 were stark. The housing crisis worsened - with rents climbing, home ownership slipping further out of reach for a generation, and homelessness at record highs. Sinn Féin continued to put forward serious, costed plans to build affordable homes, cut rents, and end the housing emergency.

Health remained under severe strain. Hospital overcrowding, record waiting lists, and the long-running crisis at the National Children's Hospital exposed the deep dysfunction of a system starved of leadership. We offered real solutions to recruit and retain staff, reduce waiting times, and ensure care is available when and where people need it.

The cost-of-living crisis weighed heavily on families, workers, and pensioners. Rising prices, stagnant wages, and a failure to address energy and childcare costs made daily life harder for far too many. Sinn Féin put forward alternative policies to provide security and support - prioritising those on low and middle incomes and protecting people from the worst impacts of government inaction.

Across the year, we also continued to build momentum around the conversation on Irish Unity. More and more people are engaging with the idea of a new Ireland - one that is inclusive, fair, and forward-looking. We renewed our calls for an All-Ireland Citizens' Assembly and for serious, structured planning by the Irish Government in anticipation of a unity referendum.

Sinn Féin (and subsidiary organisations)

Annual Report for the period ended 31 December 2024

At every level - local councils, the European Parliament, and in the Dáil and Seanad - Sinn Féin is working to deliver real change. We want to show what a government of the people can look like: building homes, fixing health, making childcare affordable, tackling the cost of living burden on families and households, delivering climate justice, and preparing for a united Ireland.

2024 showed us how much people want something better. Sinn Féin is ready. We are determined. And we will continue to work day in, day out, to earn the right to lead a government that delivers for workers, families, and communities across this island.

Sinn Féin (and subsidiary organisations)

Independent Auditors Report to the Appropriate Office of the Party for the period ended 31 December 2024

Opinion

We have audited the consolidated financial statements of the Party for the period ended 31 December 2024, which comprise the Statement of Income and Expenditure and Retained Revenue Reserves, the Balance Sheet, the Statement of Cash Flows, and the related notes. The financial reporting framework that has been applied in their preparation is Irish law, FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, and the reporting guidelines issued by the Standards in Public Office (SIPO) Commission under the Electoral Act 1997 (as amended).

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of Sinn Fein as at 31 December 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the provisions of the Electoral Act 1997 (as amended) and the guidelines issued by the Standards in Public Office Commission.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland)(ISAs (Ireland)) 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 Sinn Féin (and subsidiary organisations) in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland; including the Ethical Standard as issued by the Irish Auditing and Accounting Supervisory Authority ("IAASA"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

- The Appropriate officers use of the going concern basis of accounting in the preparation of the financial statements is not appropriate
- The Appropriate officer has not disclosed in the financial statements any identified material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Party's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Emphasis of matter

We draw attention to Note 1, which outlines the basis of preparation and reporting framework. These financial statements represent the first-time adoption of this framework and include a number of subsidiary organisations, many of which were previously unincorporated and had not prepared formal financial statements. Due to the decentralised and voluntary structure of these entities, there are limitations in the party's ability to identify all subsidiaries that fall within the scope of consolidation under Section 83 of the Electoral Act 1997 (as amended). This identification process is ongoing and based on information provided by the party. It remains possible that further subsidiaries exist but were not included. Responsibility for identifying such entities rests with the Party.

Our opinion is not modified in respect of this matter.

Sinn Féin (and subsidiary organisations)

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Appropriate Officer is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed

Based solely on the work undertaken in the course of the audit, we report that:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records maintained by the Appropriate Officer of the Party were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;

Respective responsibilities

Responsibilities of Appropriate Officer for the financial statements

As explained more fully in the Appropriate officers responsibilities statement, the Appropriate Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Appropriate officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Appropriate officer is responsible for assessing the Party's ability to continue as a going concern, disclosing as applicable matters related to going concern and using the going concern basis of accounting unless the Appropriate officer either intend to liquidate the Party or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs(Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The responsibilities of the Appropriate Officer for preparing the annual report and financial statements in accordance with the applicable law and Accounting Standards are set out in the Statement of the Appropriate Officers responsibilities

Sinn Féin (and subsidiary organisations)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Party's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Appropriate officer.
- Conclude on the appropriateness of the Appropriate Officers' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Party's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the party to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Brendan Brady
For and on behalf of
Brady & Associates
Chartered Tax advisers, Statutory Audit Firm
9 Meath Street
The Liberties
Dublin 8

Date: 28 June 2025

Sinn Féin (and subsidiary organisations)

**Statement of Income and Expenditure and Retained Revenue Reserves
for the Year ended 31 December 2024**

	Note	Year ended 2024
		€
Income		
State Funding	2	5,590,672
Membership and subscriptions	3	163,278
Donations	4	234,270
Donations in kind	5	-
Gross fundraising income	6	521,345
Other amounts remitted by branches	7	17,020
Miscellaneous Income	8	1,421,383
Total Income		<u>7,947,968</u>
Expenditure		
Staff Costs	9	5,009,269
Administration	10	2,174,576
Premises costs	11	240,570
Transfers to branches	12	84,273
Application of donations	13	-
Fundraising expenses	6	111,676
Financing charges	14	18,200
Campaign and election costs	15	1,731,660
Depreciation	16	87,905
Miscellaneous Expenses	17	97,108
Total Expenditure		<u>(9,555,237)</u>
Surplus/(Deficit) for the period before tax		(1,607,269)
Taxation		16,927
Surplus/(Deficit) for the period after tax		<u>(1,624,196)</u>

The notes on pages 15 to 34 form an integral part of these financial statements.

Sinn Féin (and subsidiary organisations)

**Statement of Income and Expenditure and Retained Revenue Reserves
for the Year ended 31 December 2024**

Balance brought forward 1 January 2024	-
Balance carried forward 31 December 2024	1,624,196
	<u> </u>



Treasa Quinn
Appropriate Officer

Date: 30 June 2025

Sinn Féin (and subsidiary organisations)

**Balance sheet
as at 31 December 2024**

		2024	
	Notes	€	€
Fixed assets			
Tangible assets	16		3,605,783
Current assets			
Stocks and work-in-progress	5	100,119	
Debtors	18	388,036	
Cash and cash equivalents	19	4,593,477	
		<u>5,081,632</u>	
Current liabilities			
Creditors and accruals	20	390,043	
Bank loans and overdrafts	21	167,470	
		<u>557,513</u>	
Net current assets			<u>4,524,119</u>
Total assets less current liabilities			8,129,902
Long-term liabilities	22		(300,226)
Provisions for liabilities			
Deferred tax	16		(751,709)
Net assets			<u><u>7,077,967</u></u>
Accumulated Fund Account			
Brought forward at 1 January 2024			-
Reserves recognised on consolidation	1		8,702,163
Surplus for the Year			(1,624,196)
			<u><u>7,077,967</u></u>

We approve the above account and confirm that it represents a true and fair record of party assets and liabilities as at 31 December 2024.



Treasa Quinn
Appropriate Officer

Date: 30 June 2025

The notes on pages 15 to 34 form an integral part of these financial statements.

Sinn Féin (and subsidiary organisations)

**Cash flow statement
for the Period ended 31 December 2024**

	Notes	2024 €
Reconciliation of Operating Surplus to net cash inflow from operating activities		
(Deficit) / Surplus after tax		(1,624,196)
Addback / Deduct		
Tax Expense		16,927
Interest Cost		2,941
Operating (Deficit) / Surplus		(1,604,328)
Adjustment for		
Depreciation		87,905
Tax Expense		(16,927)
(Profit) / Loss on disposal of fixed assets		(348,102)
Adjustment arising from first-time consolidation	1	448,247
Changes in Working Capital		
(Increase) / decrease in debtors		(388,036)
(Decrease) / increase in creditors		390,043
(Increase) / decrease in stock on hand		(100,119)
Net cash Inflow / (outflow) from operating activities		(1,531,317)
Cash flow statement		
Cash Flows from Investing Activities		
Fixed asset additions		(22,072)
Fixed Asset Disposals		348,102
Net cash generated from / (used in) investing activities		326,030
Cash Flows from Financing Activities		
Interest Paid		(2,941)
Movement on Loans		458,573
Net Cash Used in Financing Activities		455,632
Net Increase in cash and cash equivalents		(749,655)
Reconciliation of Net Cash Position		
Net (Decrease) / Increase in cash and cash equivalents		(749,655)
Cash and Cash Equivalents at 1 January 2024		5,334,008
Cash and Cash Equivalents at 31 December 2024	24	4,584,353

The notes on pages 15 to 34 form an integral part of these financial statements.

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

1. Accounting policies

1.1. Statement of compliance

These financial statements have been prepared in accordance with the guidelines issued by the Standards in Public Office Commission (SIPO) under the Electoral Act 1997 (as amended), and in compliance with Financial Reporting Standard 102 (FRS 102) applicable in the Republic of Ireland.

The financial statements are presented in the format prescribed by SIPO for the purpose of consolidation with the national party's annual statement of accounts. They do not constitute statutory financial statements under the Companies Act 2014 and are not intended for filing with the Companies Registration Office.

The financial statements have been prepared under the historical cost convention and on a going concern basis.

1.2. Income recognition

Membership and affiliation income is recognised on a cash receipts basis, as the timing and certainty of such income is dependent on the receipt of funds rather than when the entitlement arises. This departure from the accruals basis is considered appropriate given the nature of the income and the practical difficulties in determining accrual-based entitlements.

Grants, donations, and other income are recognised when the entity has entitlement to the funds, the amount can be measured reliably, and receipt is probable. Where income is received in advance of the related expenditure or service delivery, it is deferred and recognised in the period in which the activity occurs.

Income from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

1.3. Tangible fixed assets and depreciation

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight Line over fifty years
Plant and machinery	-	25% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	Depreciated over finance term

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

1.4. Foreign currencies

Under FRS 102, transactions are to be translated at the exchange rate on the date of the transaction, while monetary assets and liabilities are to be translated at the exchange rate ruling at the balance sheet date.

The Standards in Public Office Commission (SIPO) has provided supplementary guidance for the preparation of consolidated statements of account by political parties. In particular, paragraph 53 of the guidelines permits, for practical purposes, the use of the year-end exchange rate for both transactions and the translation of assets and liabilities, provided this departure from FRS 102 is clearly disclosed.

In line with this guidance, all transactions and balances denominated in foreign currencies have been translated into Euro using the year-end exchange rate as published by the Central Bank of Ireland.

1.5. First-time adoption of the SIPO consolidated reporting framework

These financial statements have been prepared for the first time in accordance with the reporting requirements set out in the Standards in Public Office (SIPO) guidelines and the Electoral Act 1997 (as amended). This represents the first year of adoption of the SIPO reporting framework.

As part of this first-time adoption, the company has prepared consolidated financial statements which include a number of subsidiary organisations affiliated with the political party. In several cases, these subsidiaries were previously unincorporated entities that had not prepared formal financial statements in prior periods. The process of identifying, reviewing, and consolidating these entities has been undertaken for the first time. Subsidiaries may come in and out of scope depending on their activities in a given year, and the assessment of which entities are included is reviewed and determined by the Party on an ongoing basis.

As these financial statements represent the first year of consolidation under the SIPO framework, the reserves recognised on consolidation reported on the balance sheet represent the accumulated net assets of subsidiaries as at 1 January 2024. These amounts were not previously reported in a consolidated format and are therefore recognised for the first time in these financial statements.

1.6. Comparative and opening balances

These financial statements represent the first time the political party has prepared consolidated financial statements under the Standards in Public Office (SIPO) framework. As part of this process, a number of subsidiary organisations have been included for the first time.

Many of these subsidiaries were not previously required to prepare formal financial statements and did not maintain complete accounting records for earlier periods. Consequently, it was not possible to compile accurate prior year figures that would allow for meaningful comparison.

For this reason, comparative balances have been omitted from these financial statements to ensure clarity and to avoid presenting information that could impair the usefulness of the information presented.

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

1.7. Statement of cash flows

The cash flow statement has been prepared on the basis of current year figures only. Due to the absence of reliable opening balances for debtors, creditors, and other working capital items across a number of subsidiary organisations, it was not possible to present a comparative cash flow statement or accurately determine movements in working capital for the prior year. We have accounted for this in the cash flow statement as an adjustment to operating profit.

1.8. Stock

Stock is stated at the lower of cost and net realisable value. Cost comprises the original purchase price plus any incidental costs incurred in bringing the stock to its current condition and location. Net realisable value represents the estimated selling price in the ordinary course of business, less all estimated costs of completion and costs necessary to make the sale. Provisions are made for obsolete, slow-moving, or defective items where appropriate.

2. State Funding

2024
€

Exchequer funding under section 19 of the Electoral Act 1997, as amended	1,718,934
Parliamentary Activities Allowance	2,139,682
Other State Funding: Oireachtas Cost	1,732,056
	<u>5,590,672</u>

Under section 20 of the Electoral Act 1997, a separate accounting is made in respect of the application of Exchequer funding received by qualified parties under section 19 of that Act.

Under section 3 of the Oireachtas (Ministerial & Parliamentary Offices) (Amendment) Act 2014, a separate accounting is made in respect of the application of this funding.

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

3. Membership & Subscriptions	2024
	€
The amount reported for membership and subscriptions comprises:	
Memberships Collected by Head Office	128,183
Affiliation	35,095
	<u>163,278</u>
Membership Comprises;	
Individual Subscriptions	128,183
	<u>128,183</u>

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

4. Donations **2024**
€

The total donations reported comprise:

Individual donations	182,166
Corporate donations	52,104
	<u>234,270</u>

	Number	€	€
From Within the state			165,582
Individual Donations			
To Head office			
Up to €100	830	21,859	
Over €100 to €500	3	605	
Over €500 to €1,000	2	1,400	
Over €1,000 to €1,500	1	1,500	
Over €1,500 to €2,500	29	66,559	91,923
To Subsidiaries:			
To Sinn Féin Strabane			
Up to €100	-	-	
Over €100 to €500	-	-	
Over €500 to €1,000	-	-	
Over €1,000 to €1,500	3	3,618	3,618
To Sinn Féin Cork			
Up to €100	8	487	
Over €100 to €500	15	4,205	
Over €500 to €1,000	2	1,200	5,892
To Sinn Féin Kerry			
Up to €100	-	-	
Over €100 to €500	7	2,120	
Over €500 to €1,000	3	2,680	4,800

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

To Sinn Féin 6 Counties

Up to €100	81	6,706	
Over €100 to €500	11	5,066	
Over €500 to €1,000	4	2,894	
Over €1,000 to €1,500	-	-	
Over €37,000	999	44,683	59,349

Donations

	Number	€	€
From Outside the State			16,583

To Subsidiaries:

To Sinn Féin Omagh

Up to €100	-	-	
Over €100 to €500	-	-	
Over €500 to €1,000	-	-	
Over €1000 to €2000	1	1,809	
Over €2000 to €2500	1	2,352	4,161

To Sinn Féin Newry

Up to €100	-	-	
Over €100 to €500	1	362	
Over €500 to €1,000	-	-	
Over €1000 to €2000	-	-	
Over €2500	1	9,648	10,010

To Sinn Féin Derry

Up to €100	-	-	
Over €100 to €500	-	-	
Over €500 to €1,000	-	-	
Over €1000 to €1500	2	2,412	2,412

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

5. Donations in Kind	2024
	€
The estimated value of donations in kind and notional donations received by the party amounted to:	-
	<u><u> </u></u>

6. Fundraising	Note	2024
		€
Gross fundraising income		<u><u>521,345</u></u>
The principal sources of fundraising income in the year were as follows:		
Fundraising Income:		
National draw		369,253
Local Cumann-Lotto/Raffle		59,122
Other Fundraising Appeals		92,970
Total Fundraising Income		<u><u>521,345</u></u>
Fundraising Expenditure:		
		€
Fundraising Expenses Comprise		<u><u>111,676</u></u>
National draw		93,607
Local Cumann-Lotto/Raffle		4,717
Other		13,351
Total Fundraising Expenditure		<u><u>111,675</u></u>
Net Funds from Fundraising		<u><u>409,670</u></u>

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

7. Other amounts remitted by branches

The following amounts were remitted to Head Office by Branches;

	2024
	€
Remittances	17,020
	<u>17,020</u>

The balance comprises miscellaneous amounts remitted to Head Office/national unit by branches of the party.

8. Miscellaneous income

	2024
	€
Service Income	184,676
SIPO refund for election expenses	124,137
UK State Funding	439,051
Merchandise sales	271,222
Other Income	7,551
Rental Income	46,644
Gain on disposal of fixed asset	348,102
Total Miscellaneous Income	<u>1,421,383</u>

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

9. Staff costs	2024
	€
Staff costs comprise:	
Salaries and Wages	4,433,552
Staff Pension Costs	344,770
Employers Prsi	212,133
Training and Development Costs	18,814
	<hr/> 5,009,269 <hr/> <hr/>

Sinn Féin Head Office:

58 staff were employed at the year-end in 2024. (39 staff were employed at the year-end in 2023) The whole-time equivalent number of staff employed throughout the year 2024 was 52. (In 2023 this figure was 42)

Included in Salaries and Wages cost for 2024, is a notional figure representing support from the Houses of The Oireachtas Commission which amounts to €1,317,882. This amounted to €1,350,036 in 2023.

Included in Staff Pension Cost for 2024, is a notional figure representing support from the Houses of The Oireachtas Commission which amounts to €270,721. The balance of the charge for 2024 amounting to €35,688 represents a contribution to a Staff PRSA Scheme. Included in Staff Pension Cost for 2023, is a notional figure representing support from the Houses of The Oireachtas Commission which amounts to €269,024. The balance of the charge for 2023 amounting to €30,301 represents a contribution to a Staff PRSA Scheme.

Sinn Féin 6 Counties

Staff costs include £826,448 in respect of salaries (2023:£786,300) and £31,559 in respect of pension costs of staff (2023: £12,778).

18 Staff were employed at year end 2024. (14 Staff were employed at the yearend 2023). The whole time equivalent number of staff employed throughout the year 2024 was 22. (In 2023 the figure was 18)

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

10. Administration	2024
	€
Administration comprises:	
Communications and telephone costs	620,976
Equipment rental and maintenance	18,062
Party meetings e.g. Ard Fheis	383,876
Printing and publishing	15,737
Professional services	168,253
Auditors remuneration and expenses	89,486
Staff travel	337,281
Other administrative expenses	540,905
	<u>2,174,576</u>

Included in Computer & I.T. expense above, is a notional amount representing support from the Houses of The Oireachtas Commission. This amounted to €12,228 in 2024 and € 7,738 in 2023.

Included in Meetings, Conferences & Ard Fheis Expenses above, is a notional amount representing support from the Houses of The Oireachtas Commission. This amounted to €131,166 in 2024 and €101,399 in 2023.

11. Premises costs	2024
	€
The cost of premises utilised in the year comprises:	
Heating and electricity	30,452
Upkeep and maintenance	104,741
Insurance	36,926
Other premises costs	46,073
	<u>240,570</u>

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

12.	Transfers to branches	2024 €
	The transfers to branches were made for the following purposes	
	Election campaigning and administration	84,273
		<u>84,273</u>
13.	Application of donations in kind and notional donations	2024 €
	The value of donations in kind and notional donations is set out in note 4.	
	This amount was applied to non-campaign/election expenses as follows:	
	Transport	-
	Fundraising costs	-
	Premises use	-
	Other	-
		<u>-</u>
14.	Financing charges	2024 €
	Financing charges comprise	
	Loan and mortgage interest	2,941
	Other financing costs	13,276
		<u>16,217</u>

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

15. Campaign and election costs	2024
	€
Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise	
<u>Presidential Election:</u>	
Election expenses	-
Other campaign expenses	-
Donations in kind	-
<u>General Election:</u>	
Election expenses	354,621
Other campaign expenses	289,224
Donations in kind	-
<u>Local Elections:</u>	
Election expenses	77,337
Other campaign expenses	-
Donations in kind	-
<u>Limerick Mayoral Election</u>	
Election expenses	38,066
Other campaign expenses	-
Donations in kind	-
<u>EU Election</u>	
Election expenses	634,230
Other campaign expenses	1,589
Donations in kind	-
<u>Referendum</u>	
Campaign expenses	7,392
Donations in kind	-
<u>UK General Election</u>	
Election Expense	198,139
<u>Campaigns</u>	
Other campaigns	43,282
<u>General party / policy promotion (conferences, publications, etc.)</u>	
Expenses	87,780
	<hr/> 1,731,660

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

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Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

16. Tangible assets

	Land and Buildings (At Valuation)	Plant and machinery	Equipment	Motor Vehicles	Total
	€	€	€	€	€
Cost					
At 1 January 2024	4,085,816	20,278	33,881	147,335	4,287,310
Additions	-	-	22,072	-	22,072
Disposals	(119,600)	-	-	-	(119,600)
At 31 December 2024	3,966,216	20,278	55,953	147,335	4,189,782
Depreciation					
At 1 January 2024	262,677	16,124	15,728	81,964	376,493
On disposals	119,600	-	-	-	119,600
Charge for the Year	70,625	789	6,855	9,637	87,906
At 31 December 2024	452,902	16,913	22,583	91,601	583,999
Net book value					
At 31 December 2024	3,513,314	3,365	33,370	55,734	3,605,783
At 31 December 2023	3,823,139	4,154	18,153	65,371	3,910,817

All property within the ownership or control of the political party and its subsidiary organisations within scope are listed as follows:

Address

44, Parnell Square, Dublin,1
58, Parnell Square, Dublin,1
1-2 Crowe Street, Dundalk
Forge Cross, Tralee
No 2 Moyderwell, Tralee
No 1 Moyderwell, Tralee
7 Market Street, Enniskillen, BT74 7DS
2391 Antrim Road, Belfast, BT15 2GZ
4-5 James Street, Omagh, BT78
1A Melvin Road, Strabane, Co Tyrone
147 Andersontown Road, Belfast
51-53 and 55 Falls Road, Belfast

At 31 December 2024, the deferred tax liability amounted to €751,709 (2023: €751,709) . This resulted from the revaluation of freehold premises in 2022 in accordance with FRS 102.

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

17.	Miscellaneous expenses		2024
			€
	Miscellaneous expenses comprise;		
	Cost of sales		97,108
			<u>97,108</u>
			<u><u>97,108</u></u>
18.	Debtors		2024
			€
	Debtors and prepayments		366,791
	Other debtors		21,245
			<u>388,036</u>
			<u><u>388,036</u></u>
19.	Cash at bank and on hand	Note	2024
			€
	The cash balances of the party comprise:		
	Current accounts		3,608,726
	Deposit accounts		980,908
		24	<u>4,593,477</u>
			<u><u>4,593,477</u></u>
20.	Creditors and accruals		2024
			€
	Creditors and accruals are comprised of:		
	VAT, Payroll and other taxes		167,589
	Creditors		65,628
	Accruals		132,409
	Wages and salaries due		24,417
			<u>390,043</u>
			<u><u>390,043</u></u>

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

21.	Loans and finance leases	2024 €
	The balance of loans and finance leases comprises:	
	Bank loans and overdrafts	9,123
	Leases & Hire Purchase	-
	Total due in one year	<u>9,123</u>
	Bank Loans less than one year	158,347
	Total due less than one year	<u>158,347</u>
	Total due	<u>167,470</u>
22.	Long Term Liabilities	2024 €
	Bank Loans greater than one year	300,226
	Total Long Term Liabilities	<u>300,226</u>
23	Restricted Funding	
	Funding received under the Electoral Act 1997 and the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 may only be used for the purposes specified in those Acts. The total amount of funding received under those Acts but not yet expended at the year end for the specified purposes was € 3,841,733 (2023 € 4,885,606).	

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

24. Analysis of changes in net Debt / Funds

	Opening balance €	Cash flows €	Closing balance €
Cash at bank and in hand	5,344,067	(750,590)	4,593,477
Overdrafts	(10,059)	936	(9,123)
Liquid resources	5,334,008	(749,654)	4,584,354
Debt due in one year	-	(158,347)	(158,347)
Debt due after one year	-	(300,226)	(300,226)
	-	(458,573)	(458,573)
Net Debt / Funds	5,334,008	(1,208,227)	4,125,781

Reconciliation of Net Debt / Funds to Cash and Cash Equivalents

	Opening balance €	Closing balance €
Net Debt / Funds	5,334,008	4,125,781
Plus:		
Finance Agreements	-	-
Bank Loans	-	458,573
Cash and Cash Equivalents	5,334,008	4,584,354

25. Key Management Personnel

The total benefits of the 9 key management personnel, paid by the Party, amounted to €357,397 (2023: 6 key management personnel € 323,049).

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

26. Related Party Transactions

Sinn Féin consider the following to be related parties:

The members of the following:

National Officer Board

Coiste Seasta

Appropriate Officer

Republican Merchandising Limited

During the year the Party had the following related party transactions:

The Party received donations from members of its officer board as follows;

Mary Lou Mc Donald	€ 2,500
Pearse Doherty	€ 2,496
Dawn Doyle	€2,200
Louise O'Reilly	€2,460

Sinn Féin (and subsidiary organisations)
Notes to the accounts
for the Year ended 31 December 2024

27 Subsidiary Organisations

Statements of accounts of the following subsidiary organisations of the party have been prepared and included in the party's consolidated statement of accounts:

26 Counties:

Sinn Féin Chorcaí
Sinn Féin Louth
Sinn Féin Donegal
Sinn Féin Chiarraí
Sinn Féin Monaghan
Republican Merchandising Limited

6 Counties:

Sinn Féin Six Counties
Sinn Féin Omagh Area
Sinn Féin Fermanagh Area
Sinn Féin North Belfast Area
Sinn Féin Derry Area
Sinn Féin Strabane Area
Sinn Féin Newry Area

The following subsidiary organisations of the party have not prepared statements of account for 2024:

Below is the relevant Cúige and Ceantairs that did not necessitate declared accounts in 2024.

A list of Cumann for each Ceantair will be attached separate to this report.

Dublin Cúige

Dublin Bay North
Dublin Bay South
Dublin Central
Dublin Fingal
Dublin Mid-West
Dublin North-West
Dublin Rathdown
Dublin South-Central
Dublin West

Munster Cúige

Clare Comhairle Ceantair
Cork City Comhairle Ceantair
Kerry Comhairle Ceantair
Limerick City Comhairle Ceantair
North Tipperary Comhairle Ceantair
South Tipperary Comhairle Ceantair
Waterford Comhairle Ceantair
West Cork Comhairle Ceantair
Limerick County Comhairle Ceantair
East Cork Comhairle Ceantair
North West Cork

Sinn Féin (and subsidiary organisations)
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for the Year ended 31 December 2024

West/Island Cúige

Donegal Comhairle Ceantair
Galway Comhairle Ceantair
Leitrim Comhairle Ceantair
Mayo Comhairle Ceantair
Roscommon
Sligo Comhairle Ceantair
Galway Comhairle Ceantair
Donegal Comhairle Ceantair

South Leinster Cúige

Kilkenny Comhairle Ceantair
Carlow Comhairle Ceantair
Wexford Comhairle Ceantair
Wicklow Comhairle Ceantair
Kildare Comhairle Ceantair
Laois Comhairle Ceantair
Offaly Comhairle Ceantair

North Leinster Cúige

Cavan Comhairle Ceantair
Longford-Westmeath Comhairle Ceantair
Louth Comhairle Ceantair
Meath Comhairle Ceantair
Monaghan Comhairle Ceantair

Six Counties Cúige

Armagh City Comhairle Ceantair
Upper Falls Comhairle Ceantair
Falls Comhairle Ceantair
Blackmountain Comhairle Ceantair
Coleraine Comhairle Ceantair
Colin Comhairle Ceantair
Derry City Comhairle Ceantair
East Antrim Comhairle Ceantair
Fermanagh Comhairle Ceantair
Limavady Comhairle Ceantair
Newry Comhairle Ceantair
Lagan Valley

North Antrim Comhairle Ceantair
North Belfast Comhairle Ceantair
Omagh Comhairle Ceantair
South & East Belfast Comhairle Ceantair
East Tyrone Comhairle Ceantair
South Tyrone Comhairle Ceantair
South Antrim Comhairle Ceantair
South Armagh Comhairle Ceantair
South Derry Comhairle Ceantair
Strabane Comhairle Ceantair
Upper Bann Comhairle Ceantair
South Down Comhairle Ceantair

Sinn Féin Subsidiaries outside of the scope for consolidation 2024

Cuige	Ceantair	Cumann
Dublin	Dublin Bay North	Cole/Colley Cumann (Coolock)
Dublin	Dublin Bay North	McLaughlin/Cahill Cumann (Howth)
Dublin	Dublin Bay North	Michael Neville Cumann (Clontarf)
Dublin	Dublin Bay North	Patrick Cannon Cumann (Donaghmede)
Dublin	Dublin Bay South	Robert Emmet Cumann (Kimmage/Rathmines)
Dublin	Dublin Bay South	Smith/Farrell/Griffith Cumann (Ringsend/Pearse St)
Dublin	Dublin Central	Carroll/Ashe Cumann (Cabra)
Dublin	Dublin Central	Christy Dixon Cumann (East Wall/North Strand)
Dublin	Dublin Central	Kevin Barry/Frank Stagg Cumann (North West Inner City)
Dublin	Dublin Central	O'Malley/Russell Cumann (North East Inner City)
Dublin	Dublin Fingal	Boland/Harford Cumann (Balbriggan)
Dublin	Dublin Mid-West	Black/Ryan Cumann (Lucan)
Dublin	Dublin North-West	Clarke/Smith/Doherty Cumann (Finglas)
Dublin	Dublin North-West	McCabe/Quigley Cumann (Ballymun)
Dublin	Dublin Rathdown	Bob Smith / Patrick Doyle Cumann (Dundrum)
Dublin	Dublin Rathdown	Máire Comerford Cumann (Glencullen/Sandyford)
Dublin	Dublin South-Central	Charlie McGlade Cumann (Drimnagh)
Dublin	Dublin South-Central	James Connolly Cumann (Ballyfermot)
Dublin	Dublin South-Central	Logue/Marley Cumann (Crumlin)
Dublin	Dublin South-Central	Robert Emmet/Joe Clarke Cumann (Inchicore/SWIC)
Dublin	Dublin South-West	Devlin/Plunkett/Rathfarnham Cumann (Templeogue/Terenure/Rathfarnham)
Dublin	Dublin West	Joe McDonnell Cumann (Hartstown/Huntstown)
Dublin	Dublin West	Sheena Campbell Cumann (Corduff/Mulhuddart)
Dublin	Dublin Fingal	Comerford/Adrien Cumann (Malahide/Portmarnock)
Dublin	Dublin Mid-West	Drumm/Doherty/Clarke Cumann
Dublin	Dublin South-West	Markievicz/Ryan/Farrell (Tallaght)
Dublin	Dublin South-Central	Emmett/Mallin Cumann (Inchicore)
Dublin	Dublin Rathdown	Casement/Markievicz Cumann (Stillorgan)
Dublin	Dublin North-West	Mellows/Doherty/McKee Cumann
Dublin	Dublin West	Vol. James Hazlett Cumann (Ongar/Littlepace)
Dublin	Dublin West	Frank Smith-Martin Savage Cumann (Blanchardstown/Castleknock)
Dublin	Dublin Fingal	Martin McGuinness Cumann (Swords)
Dublin	Dublin Central	Margaret Buckley/Máiread Farrell Cumann (Ballybough)
Dublin	Dublin Mid-West	Tommy Grant Cumann (Clondalkin)
Dublin	Dublin West	Martina Shanahan Cumann (Clonsilla)
Dublin	Dublin Central	Nellie Gifford Cumann (Phibsborough)
Munster	Clare Comhairle Ceantair	Peadar Clancy/Mairéad Farrell Cumann (Ennis)
Munster	Clare Comhairle Ceantair	Terence Mac Swiney / Mike McKee Cumann (Shannon)
Munster	Cork City Comhairle Ceantair	Ahern/Crowley Cumann (North East Ward)
Munster	Cork City Comhairle Ceantair	Barrett/MacCurtain Cumann (Blarney)
Munster	Cork City Comhairle Ceantair	Diarmuid O'Neill/Donncha de Barra Cumann (South East Ward)
Munster	Cork City Comhairle Ceantair	Markievicz/Tadhg Barry Cumann (North West/Central Wards)
Munster	Cork City Comhairle Ceantair	MacSwiney/Ahern/O'Neill Cumann (Passage West)
Munster	Cork City Comhairle Ceantair	Traolach MacSuibhne Cumann (South West Wards)
Munster	Kerry Comhairle Ceantair	Bobby Sands Cumann (Killorglin)
Munster	Kerry Comhairle Ceantair	Bonn/Doherty Cumann (Castleisland)
Munster	Kerry Comhairle Ceantair	Carmody/O'Rahilly Cumann (Ballylongford/Asdee)
Munster	Kerry Comhairle Ceantair	Clifford/McCarthy Cumann (Ardfert)
Munster	Kerry Comhairle Ceantair	Gortaglanna Martyrs Cumann (Moyvane)
Munster	Kerry Comhairle Ceantair	John Joe Sheehy Cumann (Tralee)
Munster	Kerry Comhairle Ceantair	Lawlor/Mulvihill/Clashmealcon Martyrs Cumann (Ballyheigue/Causeway/Ballyduff)
Munster	Kerry Comhairle Ceantair	Lyons/Twomey/O'Shea Cumann (Kilflynn/Abbeydorney/Lixnaw)
Munster	Kerry Comhairle Ceantair	O'Sullivan/Egan Cumann (Fenit)
Munster	Kerry Comhairle Ceantair	O'Sullivan/Enright Cumann (Listowel)
Munster	Kerry Comhairle Ceantair	Shortis/Scanlon Cumann (Ballybunion)
Munster	Kerry Comhairle Ceantair	Cumann Thomáis Ághas (Dingle)
Munster	Limerick City Comhairle Ceantair	Clancy/O'Callaghan Cumann (Limerick City North)
Munster	Limerick County Comhairle Ceantair	Cumann Caisleán Nua Thiar
Munster	Limerick County Comhairle Ceantair	Seán Hogan/Frank Ryan/Liam Lynch Cumann (Cappamore/Kilmallock)
Munster	Limerick County Comhairle Ceantair	Liam Scully - West Limerick
Munster	Cork City Comhairle Ceantair	Tom Barry/Leo Murphy Cumann (Ballincollig/Mid-Cork)
Munster	North Tipperary Comhairle Ceantair	Charles Kickham Cumann (Nenagh)
Munster	South Tipperary Comhairle Ceantair	Cumann Piarais McCan (Cashel)
Munster	South Tipperary Comhairle Ceantair	McGrath/Sands Cumann (Carrick-On-Suir)
Munster	North Tipperary Comhairle Ceantair	Ella O'Dwyer/Treacy Cré Cumann (Roscrea)
Munster	South Tipperary Comhairle Ceantair	Tommy Kavanagh Cumann (The Commons/Ballingarry)
Munster	Waterford Comhairle Ceantair	Carroll/Brugha/Lynch Cumann (Waterford City)
Munster	Waterford Comhairle Ceantair	Whelan/Keating/Sands Cumann (Comeragh)
Munster	Waterford Comhairle Ceantair	McGrath/O'Brien Cumann (East Waterford)

Sinn Féin Subsidiaries outside of the scope for consolidation 2024

Cuige	Ceantair	Cumann
Munster	Waterford Comhairle Ceantair	West Waterford Cumann
Munster	West Cork Comhairle Ceantair	Charlie Hurley Cumann (Bandon)
Munster	West Cork Comhairle Ceantair	Donnacha De Barra Cumann (Kinsale)
Munster	West Cork Comhairle Ceantair	McDonnell/O'Shea Cumann (Bantry)
Munster	West Cork Comhairle Ceantair	Vol. Diarmuid O'Neill Cumann (Castletownkinneigh)
Munster	South Tipperary Comhairle Ceantair	George Plant/Raymond McCreesh/Liam Lynch Cumann (Clonmel)
Munster	South Tipperary Comhairle Ceantair	James Connolly Cumann (Cahir)
Munster	Limerick City Comhairle Ceantair	Robert Byrne Cumann (Limerick City East)
Munster	Limerick City Comhairle Ceantair	Patrick Sheehy Cumann (Limerick city West)
Munster	Kerry Comhairle Ceantair	Countes Bridge Cumann (Killarney)
Munster	Kerry Comhairle Ceantair	Prendergast/Hogan/Nagle/Daly Cumann (Castlemaine)
Munster	Kerry Comhairle Ceantair	Day/Keating in Caherciveen Co Kerry
Munster	Kerry Comhairle Ceantair	Walsh/Daly Cumann (Churchill, The Spa)
Munster	Limerick County Comhairle Ceantair	Con Colbert
Munster	North Tipperary Comhairle Ceantair	Brett/McLoughlin/Emmet Cumann (Thurles)
Munster	Waterford Comhairle Ceantair	Cunningham/Cullinane Cumann
Munster	Cork City Comhairle Ceantair	Joe Murphy Cumann (South Central Wards)
Munster	East Cork Comhairle Ceantair	The Clonmult Martyrs Cumann (Midleton)
Munster	East Cork Comhairle Ceantair	Liam Lynch Cumann (Fermoy/Mitchelstown)
Munster	Cork City Comhairle Ceantair	Andy O'Sullivan Cumann (Mallow)
Munster	North West Cork	Hanna Sheehy Skeffington Cumann (Kanturk)
Munster	North West Cork	Seán Riobaird Ó Súilleabháin Cumann (Macroom)
Munster	South Tipperary Comhairle Ceantair	Martin Breen Cumann (Tipperary Town)
Munster	Waterford Comhairle Ceantair	Róisín Nic Sheamuis/Pádraig Ó Mongáin Cumann (Lismore)
Munster	North Tipperary Comhairle Ceantair	Treacy/Cooney Cumann (Newport)
North Leinster	Cavan Comhairle Ceantair	Boylan/Ennis Cumann (Kilnaleck)
North Leinster	Cavan Comhairle Ceantair	Kieran Doherty Cumann (Bailieborough)
North Leinster	Cavan Comhairle Ceantair	Kieran Doherty Cumann (Cavan Town)
North Leinster	Cavan Comhairle Ceantair	Kieran Doherty Cumann (Lower West Cavan)
North Leinster	Cavan Comhairle Ceantair	Thomas Ashe Cumann (Redhills)
North Leinster	Cavan Comhairle Ceantair	Tony Gormley Cumann (Ballyjamesduff)
North Leinster	Cavan Comhairle Ceantair	Virginia/Mullagh Cumann
North Leinster	Longford-Westmeath Comhairle Ceantair	Costello/Hurson/Tormey/Devlin Cumann (Athlone)
North Leinster	Louth Comhairle Ceantair	Bobby Sands Cumann (Drogheda)
North Leinster	Louth Comhairle Ceantair	Campbell/Donnelly Cumann (Carlingford/Omeath)
North Leinster	Louth Comhairle Ceantair	Duffy/Downey Cumann (Dundalk East)
North Leinster	Louth Comhairle Ceantair	Geeney/McGeough Cumann (Mid Louth)
North Leinster	Louth Comhairle Ceantair	Rogers/Martin Cumann (North Louth/Shelagh)
North Leinster	Louth Comhairle Ceantair	Watters Brothers Cumann (Dundalk Central)
North Leinster	Louth Comhairle Ceantair	Worthington/Watters/Halpenny Cumann (West Dundalk)
North Leinster	Meath Comhairle Ceantair	Doherty/Delaney/McErlean Cumann (Navan)
North Leinster	Meath Comhairle Ceantair	Gallagher/Foy Cumann (Drumconrath)
North Leinster	Meath Comhairle Ceantair	Kelly/Arthurs Cumann (Kells)
North Leinster	Meath Comhairle Ceantair	Lynch/Grogan Cumann (Duleek/Kentstown)
North Leinster	Meath Comhairle Ceantair	Ráth Cairn Cumann
North Leinster	Meath Comhairle Ceantair	Robert Emmet Cumann (Athboy)
North Leinster	Meath Comhairle Ceantair	Séamus Fox Cumann (Ratoath)
North Leinster	Meath Comhairle Ceantair	Seosaimh MacDiarmada Cumann (Bohermeen)
North Leinster	Meath Comhairle Ceantair	Thomas Allen Cumann (Trim)
North Leinster	Meath Comhairle Ceantair	Thomas Ashe Cumann (Ashbourne)
North Leinster	Monaghan Comhairle Ceantair	Duffy/Daly/Carragher/Watters Cumann (Donaghmoyne)
North Leinster	Monaghan Comhairle Ceantair	Hugh McCooey Cumann (Scotshouse)
North Leinster	Monaghan Comhairle Ceantair	John Francis Green Cumann (Castleblaney)
North Leinster	Monaghan Comhairle Ceantair	Keenan/Doherty Cumann (Carrickmacross)
North Leinster	Monaghan Comhairle Ceantair	Meegan/Harvey Cumann (Inniskeen)
North Leinster	Monaghan Comhairle Ceantair	Mitchell/Sands Cumann (Magheracloone)
North Leinster	Monaghan Comhairle Ceantair	O'Hanlon/McMahon/Lynagh Cumann (Monaghan Town)
North Leinster	Monaghan Comhairle Ceantair	Tony Aherne Cumann (Clones)
North Leinster	Longford-Westmeath Comhairle Ceantair	Barnes/McCormack Cumann
North Leinster	Louth Comhairle Ceantair	Maíre Drumm Cumman
North Leinster	Meath Comhairle Ceantair	McDonnell/Logan Cumann (Oldcastle)
North Leinster	Longford-Westmeath Comhairle Ceantair	Liam Ryan Cumann (Athlone)
North Leinster	Monaghan Comhairle Ceantair	Pete Ryan Cumann (Scotstown/Knockatallon)
North Leinster	Longford-Westmeath Comhairle Ceantair	Martin Hurson / Joe MacManus Cumann (Longford town)
North Leinster	Longford-Westmeath Comhairle Ceantair	Keenan/Dermody Cumann (Delvin)
North Leinster	Cavan Comhairle Ceantair	Pat Rehill Cumann (Ballyhaise)
North Leinster	Monaghan Comhairle Ceantair	Wolfetone/Doherty Cumann (Ballybay)
North Leinster	Longford-Westmeath Comhairle Ceantair	Martin McGuinness/Rita O'Hare Cumann (North Longford)
Six Counties	Armagh City Comhairle Ceantair	Caraher/McCreesh Cumann (Ballymacnab & Granemore)

Sinn Féin Subsidiaries outside of the scope for consolidation 2024

Cuige	Ceantair	Cumann
Six Counties	Armagh City Comhairle Ceantair	Gerard O'Callaghan Cumann (Tullysairn)
Six Counties	Armagh City Comhairle Ceantair	McVerry/McIlvenna Cumann (Keady)
Six Counties	Armagh City Comhairle Ceantair	Peter Corrigan/Peadar McElvenna Cumann (Armagh City)
Six Counties	Upper Falls Comhairle Ceantair	Andersonstown Martyrs Cumann
Six Counties	Falls Comhairle Ceantair	Brady/Liggett Cumann (St James)
Six Counties	Blackmountain Comhairle Ceantair	Cumann Mháirtírih Lóiste Na Móna (Turf Lodge)
Six Counties	Blackmountain Comhairle Ceantair	Greater Ballymurphy Martyrs Cumann
Six Counties	Blackmountain Comhairle Ceantair	Joe Cahill Cumann (Lower Andersonstown)
Six Counties	Upper Falls Comhairle Ceantair	Lenadoon Cumann
Six Counties	Falls Comhairle Ceantair	Pat Mc Geown Cumann (Beechmount)
Six Counties	Coleraine Comhairle Ceantair	Jimmy Fleming Cumann (Coleraine)
Six Counties	Coleraine Comhairle Ceantair	Maginn, Rodden, Donaghy and Cassidy Cumann (Kilrea)
Six Counties	Colin Comhairle Ceantair	Fennell/Rooney/Sands Cumann (Twinbrook)
Six Counties	Colin Comhairle Ceantair	Lagmore Cumann
Six Counties	Colin Comhairle Ceantair	Poleglass Cumann
Six Counties	Upper Falls Comhairle Ceantair	Ladybrook and Riverdale Cumman
Six Counties	Falls Comhairle Ceantair	Bun Na bhFál Cumann (Falls)
Six Counties	Falls Comhairle Ceantair	Clonard Martyrs Cumann
Six Counties	Derry City Comhairle Ceantair	Barney McFadden Cumann (Rural)
Six Counties	Derry City Comhairle Ceantair	Eamonn Lafferty Cumann (Creggan)
Six Counties	Derry City Comhairle Ceantair	Martin McGuinness Cumann (Bogside)
Six Counties	Derry City Comhairle Ceantair	Pól Kinsella Cumann (Northlands)
Six Counties	Derry City Comhairle Ceantair	Seán Dolan Cumann (Waterside)
Six Counties	Derry City Comhairle Ceantair	Shantallow Martyrs Cumann (Shantallow)
Six Counties	East Antrim Comhairle Ceantair	Kieran Nugent Cumann (Carnlough)
Six Counties	East Antrim Comhairle Ceantair	Paddy Kinney Cumann (Cushendal/Glens)
Six Counties	Fermanagh Comhairle Ceantair	Canon Tom Maguire Cumann (Donagh)
Six Counties	Fermanagh Comhairle Ceantair	Fergal O'Hanlon Cumann (Brookeborough)
Six Counties	Fermanagh Comhairle Ceantair	Joe McManus Cumann (Garrison)
Six Counties	Fermanagh Comhairle Ceantair	Louis Leonard Cumann (Newtownbutler)
Six Counties	Fermanagh Comhairle Ceantair	McManus/Murphy/Coen Cumann (Derrylin)
Six Counties	Fermanagh Comhairle Ceantair	Roslea Martyrs Cumann (Roslea)
Six Counties	Fermanagh Comhairle Ceantair	Sean Sabhat Cumann (Lisnaskea)
Six Counties	Fermanagh Comhairle Ceantair	Tom Flatley Cumann (Enniskillen)
Six Counties	Limavady Comhairle Ceantair	Drumsurn Cumann
Six Counties	Limavady Comhairle Ceantair	Tommy Donaghy Cumann
Six Counties	Limavady Comhairle Ceantair	Gleann Na Rua Cumann (Magilligan/Greysteel)
Six Counties	Limavady Comhairle Ceantair	Jimmy Guy Cumann (Limavady)
Six Counties	Limavady Comhairle Ceantair	Kevin Lynch Cumann (Park/Craigbane)
Six Counties	Limavady Comhairle Ceantair	O'Carolan/Kilmartin Cumann (Dungiven)
Six Counties	Newry Comhairle Ceantair	Derrybeg Martyrs Cumann
Six Counties	Newry Comhairle Ceantair	Gerry Marks/Patrick McKeown Cumann
Six Counties	Newry Comhairle Ceantair	Noel Madden Cumann
Six Counties	Newry Comhairle Ceantair	Rankin/Rowntree/Murtagh Cumann
Six Counties	Newry Comhairle Ceantair	Robert Carr Cumann
Six Counties	North Antrim Comhairle Ceantair	Cloney Cumann
Six Counties	North Antrim Comhairle Ceantair	Gerard Casey Cumann (Rasharkin)
Six Counties	North Antrim Comhairle Ceantair	Hogan/Martin Cumann (Dunloy)
Six Counties	North Antrim Comhairle Ceantair	Joe Cahill Cumann (Ballycastle)
Six Counties	North Belfast Comhairle Ceantair	Barney Boswell Cumann (Newington)
Six Counties	North Belfast Comhairle Ceantair	Greencastle Martyrs Cumann
Six Counties	North Belfast Comhairle Ceantair	Martin Meehan/MacArts Fort Cumann (Glengormley)
Six Counties	North Belfast Comhairle Ceantair	McCaughey/Saunders Cumann (Ardoyne)
Six Counties	North Belfast Comhairle Ceantair	McCloskey/Mooney Cumann (Ligoniel)
Six Counties	North Belfast Comhairle Ceantair	Mulgrew/McCracken Cumann (Castle)
Six Counties	North Belfast Comhairle Ceantair	O'Hanlon/McCusker Cumann (New Lodge)
Six Counties	North Belfast Comhairle Ceantair	Oldpark Martyrs Cumann
Six Counties	Omagh Comhairle Ceantair	Billy Reid Cumann (Omagh)
Six Counties	Omagh Comhairle Ceantair	Carty/Grimes Cumann (Eskra/Fintona)
Six Counties	Omagh Comhairle Ceantair	Frank Ward Cumann (Carrickmore/Cregan)
Six Counties	Omagh Comhairle Ceantair	Milligan/Harte Cumann (Loughmacrory)
Six Counties	Omagh Comhairle Ceantair	Patsy Kelly Cumann (Trillick/Dromore)
Six Counties	Omagh Comhairle Ceantair	William Kearney Cumann (Drumquin)
Six Counties	South & East Belfast Comhairle Ceantair	Marie Wright Cumann (Balmoral)
Six Counties	South & East Belfast Comhairle Ceantair	Nolan/Downey Cumann (Laganbank)
Six Counties	South & East Belfast Comhairle Ceantair	Sean Martin/Sean Tracey Cumann (Short Strand)
Six Counties	East Tyrone Comhairle Ceantair	Coalisland/Clonoe Martyrs Cumann
Six Counties	South Tyrone Comhairle Ceantair	Dan Mcanallen/Tom Clarke Cumann (Brantry/Eglish)
Six Counties	South Tyrone Comhairle Ceantair	Dungannon Martyrs Cumann (Dungannon)

Sinn Féin Subsidiaries outside of the scope for consolidation 2024

Cuige	Ceantair	Cumann
Six Counties	East Tyrone Comhairle Ceantair	Woods/McNamee Cumann Pomeroy/Kildress
Six Counties	East Tyrone Comhairle Ceantair	Hurson/O'Hanlon Cumann (Galbally/Cappagh)
Six Counties	East Tyrone Comhairle Ceantair	Keenan/Hurson Cumann (Cookstown)
Six Counties	East Tyrone Comhairle Ceantair	Loughshore Martyrs Cumann (Ardboe)
Six Counties	South Antrim Comhairle Ceantair	Cumann Baile Aontroma
Six Counties	South Antrim Comhairle Ceantair	Glenavy Cumann
Six Counties	South Antrim Comhairle Ceantair	James Hope Cumann (Crumlin)
Six Counties	South Antrim Comhairle Ceantair	McCann/Grant/Gallagher Cumann (Toome/Randalstown)
Six Counties	South Armagh Comhairle Ceantair	Barney Morris/Seamus Harvey Cumann (Crossmaglen)
Six Counties	South Armagh Comhairle Ceantair	Boyle/Bennett/Cleary/Toner Cumann (Beleek)
Six Counties	South Armagh Comhairle Ceantair	Burns/Moley Cumann (Silverbridge)
Six Counties	South Armagh Comhairle Ceantair	Caraher/Caherty Cumann (Newtownhamilton)
Six Counties	South Armagh Comhairle Ceantair	Francis Jordan Cumann (Jonesborough)
Six Counties	South Armagh Comhairle Ceantair	Gerry McKiernan Cumann (Forkhill)
Six Counties	South Armagh Comhairle Ceantair	Henry Fagan/Brendan Quinn Cumann (Derramore)
Six Counties	South Armagh Comhairle Ceantair	Jim Lochrie Cumann (Drumintee)
Six Counties	South Armagh Comhairle Ceantair	McCreesh/McCabe Cumann (Mullaghbawn)
Six Counties	South Armagh Comhairle Ceantair	McCreesh/Watters Cumann (Culloville)
Six Counties	South Armagh Comhairle Ceantair	Michael McVerry Cumann (Cullyhanna)
Six Counties	South Armagh Comhairle Ceantair	O'Reilly/McGennity/Watters/Farrelly Cumann (Killean)
Six Counties	South Armagh Comhairle Ceantair	Pa Toal/Pat Harte Cumann (Killeavy)
Six Counties	South Armagh Comhairle Ceantair	Seamus Steele Cumann (Camlough)
Six Counties	South Derry Comhairle Ceantair	Antóin Mac Giolla Bhríde Cumann (Desertmartin)
Six Counties	South Derry Comhairle Ceantair	Brian Keenan Cumann (Ballinascreen)
Six Counties	South Derry Comhairle Ceantair	Casement/Highsted/Kelly Cumann (Maghera)
Six Counties	South Derry Comhairle Ceantair	Antoine Mac Giolla Bhrighde/ Francis Bradley Cumann (Magherafelt)
Six Counties	South Derry Comhairle Ceantair	Hughes/Connolly/McElwee Cumann (Bellaghy)
Six Counties	South Derry Comhairle Ceantair	McCusker/McMullan/O'Hagan Cumann (Swatera)
Six Counties	South Derry Comhairle Ceantair	O'Hanlon/Davey Cumann (Lavey)
Six Counties	South Derry Comhairle Ceantair	Sean Larkin Cumann (The Loup)
Six Counties	South Derry Comhairle Ceantair	Steele/Sheridan/Lee/Bateson Cumann (Newbridge/Ballymaguigan)
Six Counties	South Down Comhairle Ceantair	Betsy Gray Cumann (Ballinahinch)
Six Counties	South Down Comhairle Ceantair	Colum Marks Cumann (Kilcoo)
Six Counties	South Down Comhairle Ceantair	McNulty/Magorrian Cumann (Castlewellan)
Six Counties	South Down Comhairle Ceantair	Sean Savage Cumann (Kilkeel)
Six Counties	South Down Comhairle Ceantair	Sheena Campbell Cumann (Rostrevor)
Six Counties	South Down Comhairle Ceantair	Thomas Russell Cumann (Downpatrick)
Six Counties	Strabane Comhairle Ceantair	Harvey/McGlynn/Connolly/McHugh Cumann (Castlederg)
Six Counties	Strabane Comhairle Ceantair	Jim McGinn Cumann (Strabane)
Six Counties	Strabane Comhairle Ceantair	McNally/McGarvey/McNamee Cumann (Glenelly)
Six Counties	Strabane Comhairle Ceantair	Molloy / Devlin / McCauley Cumann (Strabane)
Six Counties	Upper Bann Comhairle Ceantair	Brian Smyth Cumann (Craigavon)
Six Counties	Upper Bann Comhairle Ceantair	Burns/McKerr/Toman Cumann (Lurgan)
Six Counties	Upper Bann Comhairle Ceantair	Julie Dougan Cumann (Portadown)
Six Counties	South Down Comhairle Ceantair	Joe McCrickard Cumann
Six Counties	North Belfast Comhairle Ceantair	Winifred Carney Cumann (Upper Castle)
Six Counties	South & East Belfast Comhairle Ceantair	Charles Monahan Cumann (Lisnasharragh)
Six Counties	South & East Belfast Comhairle Ceantair	Samuel Neilson/Bridget Hanna Cumann (Castelereagh South)
Six Counties	South Down Comhairle Ceantair	Tom Williams Cumann (Warrenpoint)
Six Counties	Strabane Comhairle Ceantair	Breslin/Devine Cumann
Six Counties	Upper Falls Comhairle Ceantair	Cumman Mhic Leannain agus Mhic Bradaigh
Six Counties	East Tyrone Comhairle Ceantair	Ballinderry Cumann
Six Counties	South Tyrone Comhairle Ceantair	Jim Lynagh Cumann (Clogher)
Six Counties	Derry City Comhairle Ceantair	Countess Markievicz Cumann
Six Counties	Derry City Comhairle Ceantair	Pearse/Starrs Cumann
Six Counties	Strabane Comhairle Ceantair	Aghyaran Martyrs Cumann (Aghyaran)
Six Counties	Derry City Comhairle Ceantair	Óglach Dale Moore Cumann (Galliagh)
Six Counties	Derry City Comhairle Ceantair	Óglach Ethel Lynch Cumann
Six Counties	Upper Bann Comhairle Ceantair	Tullylish Cumann (Banbridge)
Six Counties	Blackmountain Comhairle Ceantair	Pearse Jordan Cumann
Six Counties	North Antrim Comhairle Ceantair	Dan Duffin Cumann (Glenravel)
Six Counties	North Antrim Comhairle Ceantair	Malachy Carey Cumann (Loughgiel)
Six Counties	South Down Comhairle Ceantair	Vincent MacDonald Cumann (Hilltown)
Six Counties	Lagan Valley	Henry Munro Cumann (Lisburn)
Six Counties	Coleraine Comhairle Ceantair	Molly O'Reilly Cumann (Errigal)
Six Counties	Strabane Comhairle Ceantair	Sean Sharkey Cumann
Six Counties	Omagh Comhairle Ceantair	Beragh/Sixmilecross Cumann
Six Counties	North Antrim Comhairle Ceantair	Roger Casement Cumann (Ballymena)
Six Counties	Fermanagh Comhairle Ceantair	Sheamus McElwain Cumann (Belcoo)

Sinn Féin Subsidiaries outside of the scope for consolidation 2024

Cuige	Ceantair	Cumann
Six Counties	South Antrim Comhairle Ceantair	William Orr Cumann (Mallusk)
Six Counties	South Antrim Comhairle Ceantair	Roddy McCorley Cumann (Randalstown)
South Leinster	Kilkenny Comhairle Ceantair	James Stephens Cumann (Kilkenny City)
South Leinster	Carlow Comhairle Ceantair	Micheal O Hanrahan Cumann (Carlow Town)
South Leinster	Carlow Comhairle Ceantair	Tone/Traynor Cumann (Muinebheag)
South Leinster	Wexford Comhairle Ceantair	Daly/Cooper/Canavan/Murphy Cumann (Monageer/The Ballagh)
South Leinster	Wexford Comhairle Ceantair	Dunne/Kelly/Whitty Cumann (Wexford Town)
South Leinster	Wexford Comhairle Ceantair	Ed O'Brien Cumann (Gorey)
South Leinster	Wexford Comhairle Ceantair	Fr Murphy/Keegan/Parle Cumann (Enniscorthy)
South Leinster	Wexford Comhairle Ceantair	H-Block Martyrs Cumann (New Ross)
South Leinster	Wexford Comhairle Ceantair	Martin Meehan Cumann (Rosslare)
South Leinster	Wexford Comhairle Ceantair	Radford/McCarthy Cumann (Murrinctown)
South Leinster	Wicklow Comhairle Ceantair	Kevin Barry Cumann (Carnew)
South Leinster	Wicklow Comhairle Ceantair	Mulvey Cumann (Bray)
South Leinster	Kildare Comhairle Ceantair	Grey Abbey Martyrs Cumann (Kildare/Newbridge)
South Leinster	Kildare Comhairle Ceantair	Paddy Wright Cumann (Athy)
South Leinster	Kildare Comhairle Ceantair	Ruth Hackett Cumann (Maynooth)
South Leinster	Laois Comhairle Ceantair	James Fintan Lalor Cumann (Portlaoise)
South Leinster	Laois Comhairle Ceantair	Lacey/Connor/Motley Cumann (South Laois)
South Leinster	Laois Comhairle Ceantair	Willie Brock Cumann (Mountmellick)
South Leinster	Offaly Comhairle Ceantair	Matthew Kane Cumann (Tullamore)
South Leinster	Offaly Comhairle Ceantair	Michael Larkin Cumann (Birr)
South Leinster	Carlow Comhairle Ceantair	Peter Ivors Cumann (Tinryland)
South Leinster	Offaly Comhairle Ceantair	Rhode Sinn Fein Cumann
South Leinster	Offaly Comhairle Ceantair	Peter Barnes/South Cumann (Banagher/Lusmagh)
South Leinster	Carlow Comhairle Ceantair	Kevin Barry/Michael Fay Cumann (North Carlow)
South Leinster	Kilkenny Comhairle Ceantair	Rosie Hackett Cumann (Thomastown)
West	Donegal Comhairle Ceantair	Carndonagh/Malin Cumann
West	Donegal Comhairle Ceantair	Charlie Daly/H Block Martyrs Cumann (Drumkeen)
West	Donegal Comhairle Ceantair	Cloughaneel/Falcarragh Cumann
West	Donegal Comhairle Ceantair	Con O'Boyle/Mairéad Farrell Cumann (Churchill)
West	Donegal Comhairle Ceantair	Creel Slough Cumann
West	Donegal Comhairle Ceantair	Drumboe Martyrs Cumann (Magh)
West	Donegal Comhairle Ceantair	Cumann Seosamh Ó Dubthaigh (Carrigart)
West	Donegal Comhairle Ceantair	Damien Brolly/John James Kelly Cumann (Castlefinn)
West	Donegal Comhairle Ceantair	Donegal Town Cumann
West	Donegal Comhairle Ceantair	Fullerton/MacLochlainn/O'Hagan Cumann (Buncrana)
West	Donegal Comhairle Ceantair	Joe McManus/Dessie McNulty Cumann (Ballintra/Laghey)
West	Donegal Comhairle Ceantair	Kieran Doherty Cumann (Fanad)
West	Donegal Comhairle Ceantair	McBrearty/Maguire Cumann (Letterkenny)
West	Donegal Comhairle Ceantair	McLoughlin/McGinn Cumann (Lifford)
West	Donegal Comhairle Ceantair	Niall Plunkett/Ó Baoill Cumann (Rosses)
West	Donegal Comhairle Ceantair	Phádraig Mhicéail Airt Cumann (Gaoith Dobhair)
West	Donegal Comhairle Ceantair	Séamus Harvey Cumann (Ballybofey)
West	Galway Comhairle Ceantair	Michael Moran Cumann (Tuam)
West	Galway Comhairle Ceantair	Noel McCann Cumann (Ballinasloe)
West	Leitrim Comhairle Ceantair	Carrick-On-Shannon Cumann
West	Leitrim Comhairle Ceantair	Coen/Vaughan Cumann (Drumshanbo)
West	Leitrim Comhairle Ceantair	James Crossan Cumann (Cloone/Aughavas)
West	Leitrim Comhairle Ceantair	Jimmy Joe Reynolds Cumann (Mohill)
West	Leitrim Comhairle Ceantair	Joe McDonnell Cumann (Drumkeeran)
West	Leitrim Comhairle Ceantair	MacDiarmada/Gilgunn Cumann (Manorhamilton)
West	Leitrim Comhairle Ceantair	Phil Meehan Cumann (Aughawillan/Corraleehan)
West	Leitrim Comhairle Ceantair	Seamus Wrynn Cumann (Ballinamore)
West	Mayo Comhairle Ceantair	Eneas McNulty Cumann (Achill)
West	Mayo Comhairle Ceantair	Erris Cumann
West	Mayo Comhairle Ceantair	Gaughan/Lynn/Stagg Cumann (Ballina)
West	Mayo Comhairle Ceantair	McEvilly/O'Malley Cumann (Castlebar)
West	Mayo Comhairle Ceantair	Patsy O'Hara Cumann (Charlestown)
West	Mayo Comhairle Ceantair	Corcoran/Hughes Cumann (Kiltimagh)
West	Mayo Comhairle Ceantair	Sean McNeela Cumann (Ballycroy)
West	Mayo Comhairle Ceantair	Peadar O'Donnell Cumann (Swinford)
West	Roscommon Comhairle Ceantair	Cull/Tymon Cumann (Arigna)
West	Roscommon Comhairle Ceantair	Mulrennan/Coen Cumann (Ballaghaderreen)
West	Roscommon Comhairle Ceantair	Patrick Conry Cumann (Castlerea)
West	Roscommon Comhairle Ceantair	Mairéad Farrell/Joe McDonnell Cumann (Strokestown)
West	Roscommon Comhairle Ceantair	Tormey/Mannion Cumann (South Roscommon)
West	Sligo Comhairle Ceantair	Countess Markievicz Cumann (North Sligo)
West	Sligo Comhairle Ceantair	Noble Six/Fr. O'Flanagan/MacManus Cumann (Sligo Town)

Sinn Féin Subsidiaries outside of the scope for consolidation 2024

Cuige	Ceantair	Cumann
West	Galway Comhairle Ceantair	Cumann Mháirtín Uí Chadhain (South Connemara)
West	Galway Comhairle Ceantair	Hurson/Quirke Cumann (City West Ward)
West	Galway Comhairle Ceantair	Mairéad Farrell Cumann (City Central Ward)
West	Galway Comhairle Ceantair	Mulvoy/Campbell/McGirr Cumann (City East Ward)
West	Galway Comhairle Ceantair	Pádraic Marcais Ó Cadhain Cumann, Renvyle
West	Donegal Comhairle Ceantair	Antoine Mac Giolla Bhrighde (Moville/Greencastle)
West	Sligo Comhairle Ceantair	Kevin Coen Cumann (East Sligo)
West	Sligo Comhairle Ceantair	Bohan-Marren Cumann
West	Galway Comhairle Ceantair	Murt Qualter Cumann (Athenry)
West	Donegal Comhairle Ceantair	Gallagher/McFadden/Ashe Cumann (Manorcunningham)
West	Donegal Comhairle Ceantair	Newtowncunningham/Killea/Carrigans Cumann
West	Donegal Comhairle Ceantair	Ramelton Cumann
West	Galway Comhairle Ceantair	Cumann Joe Howley, Óran Mór – Baile Chláir na Gaillimhe
West	Mayo Comhairle Ceantair	Westport Cumann
West	Galway Comhairle Ceantair	Loughnane Brothers Cumann (Gort)
West	Galway Comhairle Ceantair	Loughrea Cumann

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