

Company registration number:

**Centre Party Of Ireland
Trading as Centre Party Of Ireland**

**Unaudited financial statements
for the financial year ended 31 December 2025**

Centre Party Of Ireland

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Centre Party Of Ireland

Directors and other information

Directors	Mr. Andrew Kelly Mr. John Ó'Riain
Registered office	Centre Party Of Ireland 59 Hillview Heights Clane Kildare
Business address	59 Hillview Heights Clane Kildare
Bankers	Bank Of Ireland Newlands Cross Dublin 22

Centre Party Of Ireland

Directors report

The Trustees present their annual report and the unaudited financial statements of the company for the financial year ended 31 December 2025.

Trustees

The names of the persons who at any time during the financial year were Trustees of the company are as follows:

Mr. Andrew Kelly

Mr. Séamus Ó'Riain

Principal activities

The Centre party Of Ireland registered in the Register of Political parties in accordance with Section 25 of the Electoral Act 1992. The Centre Party Of Ireland was founded in March 2015 and registered as a political party in March 2015. The structure and governance of the party is as follows:

Structure OF The Party

The Elected Representatives are responsible for political strategy and the formal adoption of party policy within the party. The group are also responsible for the organisation and administration of elected representatives' activities within their respective elected chambers.

National Board

The board members who served throughout the year and up to the signing of the statement of accounts, except as noted, are as set out on page 3.

The National Board is the principal management and administrative authority of the party. The party is governed in accordance with the published Constitution. The National Board consists of the following; the National Board Officers comprising the chairperson and treasurer, party leader, deputy party leader and regional representatives. The chair of the national board together with the party leader from time to time may appoint other individuals into managerial roles collectively known as the support team. The chair of the national board together with the party leader from time to time may appoint Trustees, all such appointments must be ratified by an ordinary resolution by the National Board.

Objectives and Activities

The primary purpose of the Party is set out in its five key pillars:

1. Putting the Taxpayer First - Making work pay.
 2. Entrepreneurship - Rewarding job creators.
 3. Law and Order -- Ensuring crime doesn't pay.
 4. Local Democracy - Bringing power back to the people.
 5. Cohesive Society - A stronger, fairer society,
- It is not envisaged that there will be any change in the party's activities in the coming year.

Scope OF The statements Of Accounts

Under the guidelines issued by the Standards in Public Office Commission, the scope of the statement of accounts is that it includes at a minimum the affairs of the head office of the party. Provision is also made for the inclusion, if desired, of the affairs of the branches if any.

The party conducts all of its financial affairs centrally through its Head office and does not permit branches to operate regional bank accounts. Accordingly the accounts incorporate the entire financial activities of the party. The party operates solely in the Republic Of Ireland.

Funding

During the financial period under review, for the period ended 31st December 2024 the party was funded from patrons membership fees and existing party funds held on account.

Centre Party Of Ireland

Officers Report

Accounting records

The measures taken by the trustees to secure compliance with the requirements of sections 25 of the Electoral Act 1992 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the head office of the Party.

This report was approved by the board of directors on 1 July 2026 and signed on behalf of the board by:



Mr. Andrew Kelly
Director



Centre Party Of Ireland

Appropriate Officers Responsibilities statement

I am responsible for preparing the annual report and the financial statements in accordance with the relevant Irish Law and FRS 102.

Irish law requires the Trustees to prepare financial statements for each financial year. Under the law, the Trustees have elected to prepare the financial statements in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with FRS102 and the provisions of Section 25 of the Electoral Act.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the party, enable at any time the assets, liabilities, financial position and profit or loss of the party to be determined with reasonable accuracy, enable them to ensure that the financial statements and trustees report comply with the relevant sections of the electoral Act and FRS 102 They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Centre Party Of Ireland

Profit and loss account

Financial year ended 31 December 2025

	Note	2025 €	2024 €
Turnover		863	670
Gross profit		<u>863</u>	<u>670</u>
Administrative expenses		(4,320)	(18,259)
Operating loss		<u>(3,457)</u>	<u>(17,589)</u>
Loss before taxation		<u>(3,457)</u>	<u>(17,589)</u>
Tax on loss		-	-
Loss for the financial year		<u><u>(3,457)</u></u>	<u><u>(17,589)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 8 to 9 form part of these financial statements.

Centre Party Of Ireland

**Statement of income and retained earnings
Financial year ended 31 December 2025**

	2025	2024
	€	€
Loss for the financial year	(3,457)	(17,589)
Retained earnings at the start of the financial year	<u>86,747</u>	<u>104,336</u>
Retained earnings at the end of the financial year	<u><u>83,290</u></u>	<u><u>86,747</u></u>

Centre Party Of Ireland

Balance sheet As at 31 December 2025

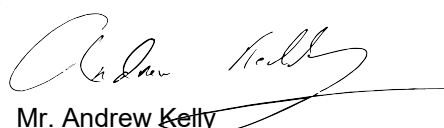
	Note	2025 €	€	2024 €	€
Current assets					
Cash at bank and in hand		83,290		86,747	
		<u>83,290</u>		<u>86,747</u>	
Net current assets		83,290		86,747	
Total assets less current liabilities		83,290		86,747	
Net assets		<u>83,290</u>		<u>86,747</u>	
Capital and reserves					
Profit and loss account		83,290		86,747	
Shareholders funds		<u>83,290</u>		<u>86,747</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as Trustees of Centre Party Of Ireland state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements were approved by the board of directors on 1 July 2026 and signed on behalf of the board by:


Mr. Andrew Kelly
Director

The notes on pages 8 to 9 form part of these financial statements.

Centre Party Of Ireland

Notes to the financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Centre Party Of Ireland, 59 Hillview Heights, Clane, Kildare.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue 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.

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Notes to the financial statements (continued) Financial year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	86,747	104,336
Loss for the financial year	(3,457)	(17,589)
At the end of the financial year	83,290	86,747

5. Approval of financial statements

The board of directors approved these financial statements for issue on 1 July 2026.