

**Fine Gael
Financial Statements
for the year ended
31 December 2025**

Fine Gael

Annual Statement of Accounts for year ended 31 December 2025

Trustees

Patrick McCann	(appointed 13 March 2018)
Pat Burke	(appointed 13 March 2018)
Mary Cosgrave	(appointed 19 July 2022)
Marion Coy	(appointed 13 March 2018)
Simon Harris	(appointed 4 March 2025)
Charles Flanagan	(appointed 3 October 2024)
Heather Humphreys	(appointed 13 March 2018, retired 13 September 2025)
Ronan Melvin	(appointed 13 March 2018)
Kilian McGreal	(appointed 19 July 2022)
John Mullins	(appointed 16 January 2021, deceased 14 April 2025)
Leo Varadkar	(appointed 13 March 2018)

Appropriate Officer

John Carroll
51 Upper Mount Street
Dublin 2

Auditors

Grant Thornton
Chartered Accountants & Statutory Audit Firm
13-18 City Quay
Dublin 2

Bankers

Bank of Ireland
2 College Green
Dublin 2

Solicitors

Kevin O'Higgins Solicitors
Main Street
Blackrock
Co Dublin

Fine Gael

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Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

STRUCTURE OF THE PARTY

Fine Gael is a Political Party registered on the Register of Political Parties in accordance with Section 25 of the Electoral Act, 1992.

Fine Gael was founded in 1933. The Fine Gael Árd Fheis is the governing body of the Party and the Party's core principles and its operation and practices are set out in its Constitution and Rules. Both the Constitution and Rules and policy matters are agreed by the membership at Fine Gael Árd Fheiseanna. The current Constitution and Rules were first enacted in 1996 and amended by subsequent Árd Fheiseanna.

The units of the Party are: Branch, District Executive, Constituency Executive, Parliamentary Party, Executive Council and Árd Fheis.

Each of the Party's members and units are represented collectively on the Party's Executive Council, Fine Gael's senior executive body which takes core organisational decisions and is elected at each Árd Fheis.

The property and assets of Fine Gael are vested in the Trustees, who oversee the finances of the Party and present audited accounts of the income and expenditure of Fine Gael National Headquarters to Executive Council and also to the Árd Fheis following the accounts year end.

Fine Gael has a large membership which is organised through a branch network. Membership is open to every person who accepts the principles of the Party and who agrees to abide by its Constitution and Rules.

SCOPE OF THE FINANCIAL STATEMENTS

The financial statements presented on pages 31 to 48 cover all the activities of Fine Gael Headquarters, 51 Upper Mount Street, Dublin 2 only and do not include the affairs of any subsidiary organisations or other party units.

The financial statements presented on pages 49 to 66 cover the activities of Fine Gael Consolidated subsidiary organisations as per the definition in the Guidelines (section E24 to E34) issued by the Standards in Public Office Commission. The definition for a subsidiary for consolidation purposes per FRS 102 does not apply.

The financial statements presented on pages 67 to 137 cover the activities of individual Fine Gael subsidiaries that meet the definition for consolidation as per the Guidelines. As the Guidelines to include consolidated statements and subsidiaries were only issued and in place from October 2024, only some comparatives have been provided for the consolidation and subsidiaries. The current year newly includes Dublin Rathdown Constituency, while Meath East Constituency included in the prior year, has now been excluded. Comparatives are provided for Fine Gael Headquarters.

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units included

The following Units of the Party **do** meet the criteria of a subsidiary organisation for consolidation purposes as per the Guidelines and are therefore included:

1. Fine Gael Headquarters	pages 31 to 48
2. Consolidated Statements (as per Guidelines definition)	pages 49 to 66
3. Fine Gael Cavan County	pages 67 to 76
4. Fine Gael Cork North Central Constituency	pages 77 to 87
5. Fine Gael Cork South Central Constituency	pages 88 to 97
6. Fine Gael Dublin Bay South Constituency	pages 98 to 105
7. Fine Gael Dublin Rathdown Constituency	pages 106 - 113
8. Fine Gael Dún Laoghaire Constituency	pages 114 to 121
9. Fine Gael Kildare South Constituency	pages 122 to 129
10. Fine Gael Longford Westmeath Constituency	pages 130 to 137

Party Units excluded

The following Units of the Party **do not** meet the criteria of a subsidiary organisation as per the Guidelines for consolidation purposes and are therefore **not** included:

Constituencies

Fine Gael Carlow/Kilkenny Constituency	Fine Gael Kerry Constituency
Fine Gael Cavan/Monaghan Constituency	Fine Gael Kildare North Constituency
Fine Gael Clare Constituency	Fine Gael Laois Constituency
Fine Gael Cork East Constituency	Fine Gael Limerick Constituency
Fine Gael Cork North West Constituency	Fine Gael Limerick City Constituency
Fine Gael Cork South West Constituency	Fine Gael Louth Constituency
Fine Gael Donegal Constituency	Fine Gael Mayo Constituency
Fine Gael Dublin Bay North Constituency	Fine Gael Meath East Constituency
Fine Gael Dublin Central Constituency	Fine Gael Meath West Constituency
Fine Gael Dublin Fingal East Constituency	Fine Gael Offaly Constituency
Fine Gael Dublin Fingal West Constituency	Fine Gael Roscommon Galway Constituency
Fine Gael Dublin Mid West Constituency	Fine Gael Sligo Leitrim Constituency
Fine Gael Dublin North West Constituency	Fine Gael Tipperary North Constituency
Fine Gael Dublin South Central Constituency	Fine Gael Tipperary South Constituency
Fine Gael Dublin South West Constituency	Fine Gael Waterford Constituency
Fine Gael Dublin West Constituency	Fine Gael Wexford Constituency
Fine Gael Galway East Constituency	Fine Gael Wicklow Constituency
Fine Gael Galway West Constituency	Fine Gael Wicklow/Wexford Constituency

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Constituencies (continued)

YFG - Carlow Kilkenny	YFG - Galway West
YFG - Cavan/Monaghan	YFG - Kerry
YFG - Clare	YFG - Kildare North
YFG - Cork East	YFG - Kildare South
YFG - Cork North Central	YFG - Laois
YFG - Cork North West	YFG - Limerick
YFG - Cork South Central	YFG - Limerick City
YFG - Cork South West	YFG - Longford Westmeath
YFG - Donegal	YFG - Louth
YFG - Dublin Bay North	YFG - Mayo
YFG - Dublin Bay South	YFG - Meath East
YFG - Dublin Central	YFG - Meath West
YFG - Dublin Fingal East	YFG - Offally
YFG - Dublin Fingal West	YFG - Roscommon Galway
YFG - Dublin Mid West	YFG - Sligo Leitrim
YFG - Dublin North West	YFG - Tipperary North
YFG - Dublin Rathdown	YFG - Tipperary South
YFG - Dublin South Central	YFG - Waterford
YFG - Dublin South West	YFG - Wexford
YFG - Dublin West	YFG - Wicklow
YFG - Dun Laoghaire	YFG - Wicklow/Wexford
YFG - Galway East	

Districts

Adare Rathkeale	Ardee/Dundalk South
Adare-Rathkeale/Cappamore Kilmallock	Arklow
Adare-Rathkeale/Limerick City West	Arklow/Baltinglass
Adare-Rathkeale/Newcastle West	Artane Whitehall/Clontarf/Donaghmede
Adare-Rathkeale/Newcastle West/Cappamore Kilmallock	Artane-Whitehall
An Daingean	Artane-Whitehall/Clontarf
Ardee	Ashbourne
Ardee/Drogheda Rural	Athenry-Oranmore

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Districts (continued)

Athlone	Carrick-On-Shannon
Athy	Carrick-On-Suir
Athy/Kildare	Carrigaline
Bailieborough-Cootehill	Cashel-Tipperary
Balbriggan	Castlebar
Ballina	Castlecomer
Ballinamore	Castleisland
Ballinasloe	Castleknock
Ballybay-Clones	Cavan-Belturbet
Ballyfermot-Drimnagh	Celbridge
Ballyjamesduff	Clane
Ballymahon	Clane/Kildare
Ballymote-Tubbercurry	Clane/Maynooth
Ballymun-Finglas/Artane-Whitehall	Clane/Newbridge
Baltinglass	Claremorris
Bandon-Kinsale	Clondalkin
Bantry	Clonmel
Belmullet	Clontarf
Birr	Cobh
Blackrock	Cobh/Cork City North East
Blanchardstown-Mulhuddart	Conamara North
Borris-In-Ossory	Conamara South
Boyle	Cork City North East
Bray East/Bray West	Cork City North West
Bray West	Cork City South Central
Buncrana	Cork City South East
Cabra-Glasnevin	Cork City South West
Cahir	Donaghmede
Callan-Thomastown	Donegal
Cappamore Kilmallock/Limerick City East	Drogheda Rural
Cappamore-Kilmallock	Drogheda Rural/Ardee
Carlow	Drogheda Urban
Carrickmacross-Castleblayney	Dún Laoghaire

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Districts (continued)

Dundalk Carlingford	Killiney-Shankill
Dundalk Carlingford/Dundalk South	Kilmuckridge
Dundalk South	Kilrush
Dundrum	Kimmage-Rathmines
Dungarvan	Kimmage-Rathmines/Pembroke
Edenderry	Kinnegad
Ennis	Laois Yfg
Enniscorthy	Laytown-Bettystown
Enniscorthy/Gorey	Leixlip
Ennistymon	Letterkenny
EU	Lifford-Stranorlar
Fermoy	Limerick City East
Firhouse-Bohernabreena	Limerick City North
Firhouse-Bohernabreena/Rathfarnham-	
Templeogue	Limerick City West
Galway City	Lismore
Galway City East	Listowel
Galway City West	Longford
Glencullen-Sandyford	Loughrea
Glenties	Lucan
Gorey	Macroon
Gort-Kinvara	Mallow
Graiguecullen	Manorhamilton
Granard	Maynooth
Greystones	Michael Collins Clonakilty & Dunmanway
Howth-Malahide	Midleton
Kanturk	Milford
Kells	Moate
Kenmare	Monaghan
Kildare	Muinebeag
Kildare/Newbridge	Mulkear
Kilkenny	Mullingar
Killaloe	Naas
Killarney	Naas/Newbridge

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Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Districts (continued)

Navan	Sligo Drumcliffe
New Ross	Sligo Strandhill
Newbridge	South-East Inner City
Newcastle West	South-West Inner City
Newport/Nenagh	Stillorgan
North Inner City	Swinford
Northern Ireland	Swords
Ongar	Tallaght Central
Overseas	Tallaght South
Palmerstown-Fonthill	Tralee
Pembroke	Tramore/Waterford City West
Pembroke/South East Inner City	Trim
Piltown	Tuam
Portlaoise	Tullamore
Portlaw-Kilmacthomas	Tullow
Rathfarnham-Templeogue	Waterford City East
Ratoath	Waterford City South
Roscommon	Waterford City West
Roscrea-Templemore-Thurles	Westport
Rush Lusk	Wexford/Rosslare
Shannon	Wicklow
Skibbereen West Cork	

Branches

Abbey/Ballinakill/Woodford	Coomhola-Kealkil	Loughglynn/Cloonbonniffe/ Gorthaganny
Abbeyfeale	Coon	Loughmore Castleiney
Abbeyknockmoy	Copper Coast	Lower Ormond
Abbeyleix	Corca Dhuibhne/West Kerry	Lucan
Abbeyside/Dungarvan	Corduff-Bawn- Referagh	Lusk Mai Ennis
Adamstown	Cork South West YFG	Macroom
Adare	Corlough	Magheracloone

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Adrigole Glengariff	Cornageeha	Malahide
Aghabog	Cornamona	Mallow
Aghada Saleen	Corofin - C	Manorhamilton
Ahakista	Cosgrave/Mitchell	Manulla
Ahiohill	Cosgrave-Lynch Strandhill	Maree
Alfie Byrne - YFG	Costello	Margaret Collins Tallaght
Anglesboro Galbally	Courtmacsherry	Margaret Collins- O'Driscoll
Kilbehenny		Marie Connolly Ennis
Annacarty	Courtown	Markets
Anagasson Dillonstown	Craanford/Monaseed	Marley
Ardagh Moydow	Cree/Cooraclare	Marshalstown
Ardara	Croagh	Mary Reynolds
Ardattin	Croghan/Rhode (formerly Rhode)	
Ardee	Cross/Kilbaha/Carrigaholt	Maudabawn
Ardfinnan	Crossabeg	Mayglass Killinick
Ardgroom	Crossboyne	Maynooth
Ardnaree	Crosshaven	Meath Hill
Arklow-Rathdrum	Crosskeys Drumavaddy	Meelin
Arthur Griffith	Crossmolina	Menlo Tirrellan
Arthur Griffith Cootehill	Crubany/Killygarry	Michael Collins - CSC
Arthur Griffith Phibsboro	Cullohill	Michael Collins - SL
Arthur Griffith/Ballsbridge	Curragha	Michael Collins - W
Asdee	Currow Kilsarcon	Michael Collins Balbriggan
Ashbourne	Cushinstown/Newbawn	Michael Collins Buncrana
Ashford	Daingean	Michael Collins Doonbeg/Bealaha
Ashford/Raheenagh	Dalkey Glathule	Michael Collins Navan Road
Askamore Ballyellis	Danesfort	Michael Collins Raheny
Askeaton	Darrara-Ring	Michael Collins Sams Cross
Athboy	Davidstown Courtnacuddy	Michael Collins/Salthill

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Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Athea	Deansgrange	Michael Collins/Sean McKeon
Athenry/Coldwood/Carnaun	Deele Valley & Foyle	Michael Howard Ennis Central
Athlone	Delvin	Michael Noonan Branch
Athy	Derrybeg Lunniagh	Michael Og McFadden Kilcar
Aughadown	Dollymount/Hollybrook	Michael Sloyan Began
Aughakilmore	Donabate	Mid Galway
Aughavas Cloone	Donaghmede	Mid Waterford
Aughnacliffe	Donegal Town	Milford - DL
Aughrim/Kilconnell	Doneraile	Milford CNW
Austin Currie - Ongar	Donnybrook	Milltownpass Rochfortbridge
Bagenalstown	Donohill	Mitchelstown
Bailieboro	Doolin	Moate
Balla	Doon	Mocklershill
Ballaghaderreen	Douglas Rural	Modeligo
Ballaghmore	Douglas Tramore	Mohill
Ballina	Dr. Mark Cooney Blanchardstown	Monageer
Ballina Town	Drangan/Cloneen	Monaghan Town
Ballinadee	Drimoleague	Monasteraden Cloonloo
Ballinagare Rathcroghan	Dripsey Berrings	Monasterevin
Ballinagh	Dromahair Killargue	Monivea
Ballinaglera	Dromahane	Monkstown
Ballinakill	Drombane	Montrose
Ballinallee	Drombanna	Mooncoin
Ballinameen Grangemore	Dromore West/Easkey	Moore
Ballinasloe	Drum Monksland	Mount Argus
Ballincollog	Drumcliffe	Mount Bolus
Ballindaggin	Drumconrath	Mount Merrion
Ballingarry - L	Drumkeeran	Mount Temple

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Ballingarry - T	Drumkilly	Mountbellew
Ballingeary	Drumlish	Mountcollins
		Templeglantine
		Tournafulla
Ballinhassig	Drummin Cushlough	Mountpalmer
Ballinlough CSC	Drumreilly	Mountrath
Ballinlough RG	Drumshanbo	Mourne Abbey
Ballinrobe	Drumsna	Moycarkey/Littleton
Ballinteer	Dualla	Moycullen
Ballintogher	Dublin City University	Moynalty
Ballintubber	Duleek Gate	Moyne
Ballivor	Duleek/Bellewstown	Moyvane
Ballon	Dún Laoghaire Mounttown	Muckalee/Ballyfoyle
Ballybay	Dunboyne	Mullagh
Ballybunion Beal	Dundrum	Mullagh CM
Ballycallan Kilmanagh	Dunlavin	Mullinalaghta
Ballycanew	Dunleer	Mullinavat
Ballycastle	Dunmanway	Mullingar
Ballyclerihan	Dunshaughlin	Multyfarnham
Ballyclough	Durrus Dunbeacon	Munster TU YFG
Ballyconneely Roundstone	Edenderry	Murroe-Boher
Ballyconnell - CM	Edgeworthstown	N.U.I. Galway
Ballyconnell - WW	Emly	N.U.I. Maynooth
Ballycotton	Emo/Ballybrittas/Vicarstown	Naas
Ballydehob	Enda Kenny Islandeady and Glenisland	Navan
Ballyduff	Enfield Rathmolyon	Nenagh 'Dan Morrissey'
Ballygarrett Killenagh	Enniscorthy Town	New Inn
Ballygarris Newbrook	Enniskerry Kilmacanogue	New Ross
Ballygawley	Ennistymon	Newbliss

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Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Ballyglass	Estuary (formerly Ballynacally & Kildysart)	Newbridge
Ballyhale	EU	Newcastle
Ballyhaunis	Eyeries	Newcastle West
Ballyheane	Farran/Ovens	Newmarket
Ballyhooly	Faughart/Ravensdale	Newmarket-On-Fergus
Ballyjamesduff	Faugheen	Newport
Ballylongford	Feakle	Newport MO
Ballymacarbry	Feenagh	Newtowncashel
BallyMacElligott	Feohanagh Castlemahon	Newtownforbes
Ballymacshaneboy/Tobernea	Fermoy	Newtownmanor
Ballymahon	Ferns	Newtownshandrum
Ballymartle/Belgooly	Fethard Templetown	Nobber
Ballymoe	Finuge Killocrim	Non-EU
Ballymore Eustace	Foxford	Northern Cross
Ballymore/Moyvore	Frank O'Kelly Branch Bundoran	Northern Ireland
Ballymote	Freemount	O'Callaghan's Mills
Ballymurn	Frenchpark Tibohine	Ogonnelloe
Ballyna	Frosses	Old Leighlin
Ballyneale	Gaeltacht-Conamara Theas	Oldcastle
Ballynoe/Conna	Galmoy-Johnstown	Oliver J. Flanagan Mountmellick
Ballyporeen	Galway East - Patrick Hogan YFG	Oonagh Swan
Ballyroan	Garret FitzGerald/Sandymount	Oram/Mullyash
Ballyshannon	Garristown	Oranmore
Ballysimon	Geesala Doohoma	Oughterard
Ballysteen	Gerard Sweetman Kill	Oulart
Ballytore	Gerry Wallace Sixmilebridge	Overseas
Ballyvary Keellogues	Glanmire Glounthaune	Owen Cafferkey

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Banagher	Glenamaddy Ardeevin	Pallasgreen Templebraden
Bangor Erris	Glenamoy	Pallaskenry
Bannow-Ballymitt	Glenbrien Oylegate	Partry
Banteer	Glencullen	Paulstown Goresbridge
Bantry	Glenfarne	Pearse Morris
Barefield	Glenmore	Pembroke
Barryroe	Glin	Perrystown/Terenure
Bealad	GMIT - Galway	Piltown
Beaufort Listry	Golden	Portlaw
Belcarra	Goleen	Portroe Newtown
Bellurgan	Gorey	Powerstown/Lisronagh
Bennekerry	Gowran	Querrin Doonaha
Bernard J McCormack/Kevin Jacob	Gracepark/Marino	Quin
Birr	Graignamanagh Tinnahinch	Ramsgrange Duncannon
Bishopstown South	Granagh	Ranelagh/Palmerston
Blackrock/Ballintemple	Grange	Rathangan Allen
Blackrock/Haggardstown	Grange Con	Rathangan Cleariestown
Blackwater	Grange Frankfield	Rathdowney
Blarney/Clogheen/Kerrypike	Grange SL	Rathgar
Blessington Lacken	Grenagh	Rathkeale
Bodyke	Greystones	Rathmines Central
Bofeenaun	Gurteen/Kilaville	Rathmore
Boherbue	Gus O'Driscoll	Rathvilly
Bohermeen Martry	Headford Claran	Ratoath
Bohernabreena	Henry Kenny Castlebar	Renmore Mervue
Bonniconlon	Herbertstown	Richard Mulcahy Achill
Boolavogue Kilcormack	Hollyfort	Riverstown
Boolteens	Hospital	Rochestown
Borris	Howth/Sutton/Baldoyle	Rockchapel
Borris-In-Ossory	Hugginstown	Rockcorry Drum
Borrisoleigh	Hugh Coveney Nohoval	Roscommon Town
Boyle	Inch Castletown/Tara Hill	Roscrea

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Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Breaffy	Inchigeela	Rosenallis
Bree Galbally	Inistioge	Rosscarbery
Bridgetown/O'Briens Bridge	Inner City	Rossmore - CSW
Broadford	Inniscarra Clogheen	Rossmore (TY)
Brosna	Innishannon	Roundwood
Bruckless Dunkineely	Inniskeen	Ruan
Killybegs		
Bruff	James Coburn Seatown	Sandyford
Bruree Rockhill	James Dillon	Scariff
Brussels	James Reidy City Centre	Scartaglin
Bunbeg Dore	Jim Gill	Schull
	Blackrock/Boosterstown	
Bunclody	JJ O'Connell John Fallon	Sean Hales Bandon
Buttevant	John A Costello Knockdoe	Seán Hurley/Drinagh
Bweeng	John Boland Skerries	Sean MacEoin
Cabinteely/Rochestown	John Fox	Shanagolden
Cabra	Johnstown Togher	Shanakiel Blarney Road
Caheragh Barna	Kanturk	Shankill
Caherconlish	Kells	Shannon
Caherdaniel	Kells CK	Shinrone/Moneygall
Caherlistrane	Kenagh	Shrule
Cahir	Kenmare	Simon Hanley
Cahirciveen Portmagee Kells	Kerrykeel	Skeheenarinky Burncourt
Caim	Kevin Norton	Skibbereen
Callan	Kevin O'Higgins	Skreen
Calry	Kilanerin	Skryne/Rathfeigh
Caltra/Castleblakeney	Kilbeggan	Slane
Camolin	Kilbride	Slieverue/Ferrybank
Campile	Kilbride (Four Mile House)	Sligo Town YFG
Camross	Kilbrittain	Sneem Tahilla
		Dreendirragh
Camross WX	Kilcash Ballypatrick	Sooley

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Cappagh/Coolcappa/Kilcoleman/Kilcornan	Kilcock	South East Galway
Cappamore	Kilcogy	South Galway
Cappataggle	Kilcormac	South Ward Dundalk
Cappawhite	Kilcullen	St. Canices/Rural
Caragh	Kilcummin-Anablaha	St. John's
Carlow Town	Kilcurry/Brid-A-Chrinn	St. Joseph's
Carnaross	Kildare Town	St. Lukes
Carnmore/Claregalway	Kildavin	St. Olan's
Carraig Na Bhfear	Kildorrery	St. Patrick's
Carrick	Kilfeacle	Stabannon
Carrick/Glen	Kilfinane/Glenroe/Ballyorgan/Martinstown	Stanley Laing Willington
Carrickallen	Kilflynn	Stephen McSweeney
Carrickatee	Kilgarvan	Stoneybatter
Carrickedmond/Abbeyshrute	Kilkee	Stradbally
Carrickmacross	Kilkelly Woodfield	Streamstown
Carrick-on-Suir	Killanin	Suncroft
Carrigaline	Killanne/Rathnure	Swinford
Carrigallen	Killanure/Paddock	Swords
Carrigtwohill	Killarney	Taghmon
Carysfort Priory	Killavullen	Tagoat Rosslare Strand
Cashel	Killawalla	Tallaght Oldbawn
Castleblayney	Killea	Tallanstown Dundalk
Castlecomer	Killea/Woodstown	Tallow-Knockanore
Castleconnell Ahane	Killeen	Tang
Montpelier		
Castledaly	Killeen (MO)	Tarbert
Castledermot	Killenaule	Tarmonbarry Rooskey
Castlegar/Briarhill	Killeshandra Kildallon	Taughmaconnell
Castlehaven	Killiney Ballybrack	Taylors Hill Kingston
Castleisland	Killinkere Upper	Templeberry/Killeen

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Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Castleknock	Killoe	Templemore
Castlelyons	Killorglin	Templeport
Castleplunkett/Killmurray	Killucan Raharney	Templeudigan Rathgarogue
Castlerahan	Killygordan	Termonfeckin/Baltray
Castlerea	Killyon	The Ballagh
Castletown Ballyagran	Kilmacowen	The John Kelly Rathfarnham
Colmanswell		
Castletown/Rathkenny/Wilkinstown	Kilmacrennan	The John Lombard
Castletownbere	Kilmastranny	The Liam Burke
Castletownkenneigh/Enniskeneane	Kilmacud	The Rower
Castletroy/Monaleen	Kilmaine GortJordan	Theresa Clarke Branch (formerly Terenure)
Causeway	Kilmainhamwood	Thomastown
Cavan Town	Kilmallock	Thurles
Cavan YFG - Billy Fox	Kilmeedy	Timoleague
Celbridge	Kilmichael	Tinahely
Chapel Hill	Kilmoganny	Tinryland
	Dunnamaggin	
Charleville	Kilmore	Tintern
City Centre	Kilmore WX	Tipperary
Clane	Kilmuckridge	Tom Harvey (Inagh)
Clara	Kilmurry	Tom Hyde
Clarecastle Ballyea	Kilnaleck	Toomevara
Clareen	Kilnamartyra	Touraneena
Claremorris	Kilronan (Arigna Drumboylan Ballyfarnon)	Tourmakeady
Clarínbridge	Kilross Lattin Cullen	Tragumna
Clashmore/Kilsalebeg/Ardmore	Kilrush	Tralee Town
Clifden/Cleggan	Kilshanny	Tramore
Clifferna	Kiltimagh Town	Trim
Clodagh	Kiltoom	Trinity College Dublin
		Truagh Donagh

Fine Gael, 51 Upper Mount Street, Dublin 2

Structure of the Party and Scope of the Financial Statements

Year ended 31 December 2025

Party Units excluded (continued)

Branches (continued)

Collon	Lismacaffrey Streete	Waterford City West
Collooney-Ballisodare	Lismore Ballyduff	Watergrasshill - CNC
Colomane Dromore	Listowel	Waterville
Con McGrath Caherdavin	Lixnaw	West Kildare
Conahy	Lobinstown Newtown	West Tireragh
Cong/Cross/Neale	Loch Gowna	Westport
Coolaney	Longford Town	Wexford Town
Coolard/Lisselton	Longwood	Whitechurch/Rathpeacon
Coole/Summerhill	Lough Egish	Whitegate Mountshannon
Cooley/Carlingford/Omeath	Loughduff	Wicklow Town

Fine Gael, 51 Upper Mount Street, Dublin 2

Report of the Trustees and the Appropriate Officer

Year ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Fine Gael offers the Irish people a political point of view and public representation in the National Parliament, across local government and in the European Parliament. Fine Gael continually develops and refines positions and policies which reflect its core values and the changing needs of the Irish people.

The Party contests all political elections in the State with a view to maximising its representation and creating the opportunity to implement its policies.

PERFORMANCE

Organisation

2025 was a year of renewal and delivery for Fine Gael. Following an exceptionally busy electoral year in 2024, the Party entered 2025 with a clear focus on delivering on the mandate received from voters, while also strengthening the organisation for the years ahead.

Fine Gael members, councillors and the Parliamentary Party voted overwhelmingly to support the 2025 Programme for Government, with 93.9% voting in favour. This enabled Fine Gael to enter a fourth consecutive term in Government and to continue delivering on the Party's priorities.

As Party Leader, Tánaiste Simon Harris led Fine Gael into Government in January 2025, following the approval of the Programme for Government. He was appointed Tánaiste, Minister for Foreign Affairs and Trade, and Minister for Defence. Throughout the year, he led the Party's work in Government, supported Fine Gael Ministers and public representatives, and continued the process of renewal following the 2024 electoral cycle. In November 2025, he became Minister for Finance.

In Government, Fine Gael helped to advance a substantial programme of policy delivery during 2025. Fine Gael in Government is focused on delivery in areas such as housing, disability, infrastructure and public services. During the year, the Government prioritised protecting jobs and the economy, building more homes, investing in water, energy and transport infrastructure, supporting households with the cost of living, and improving access to vital services. These measures reflected Fine Gael's commitment to responsible management of the public finances while delivering practical improvements for communities, businesses and households across the country.

In the 2025 Seanad election, Fine Gael secured a strong result. The Party won seats across all five vocational panels and, following the Taoiseach's nominations, secured 18 seats in the 27th Seanad, a gain of two seats. This ensured that the Party maintained a significant presence in the Upper House and strengthened Fine Gael's ability to contribute to legislation, policy development and parliamentary scrutiny. Furthermore, of the 18 Fine Gael Senators in the 27th Seanad, 13 were first-time Senators, representing a further stage in the renewal of the Party following the 2024 General Election.

Report of the Trustees and the Appropriate Officer (continued)

Year ended 31 December 2025

In the 2025 Presidential Election, Fine Gael nominated Heather Humphreys as the Party's candidate. Heather's campaign was built around the themes of unity, community and opportunity, and she brought to the contest a lifetime of public service, rural representation and commitment to reconciliation. The Party is deeply grateful to Heather Humphreys for contesting the election, to the thousands of members who campaigned for her, and to the 424,987 people who gave her their first-preference vote, representing 29.5% of the valid poll.

Internally, the Party established a Commission for the Renewal of Fine Gael. The Commission is tasked with examining all aspects of Fine Gael in order to ensure its ongoing electoral success. This work involved significant engagement with members and public representatives throughout 2025 and into 2026. The Commission is due to report in the second half of 2026.

PRINCIPAL RISKS AND UNCERTAINTIES

Financial risk and economic risk

In common with all organisations, prudent management of the Party's financial resources and affairs is crucial. Due to the support and hard work of Fine Gael elected representatives, members and staff, the organisation remained strong in 2025. Funding for Fine Gael comes from the State through the Electoral Act and Parliamentary Activities Allowance grants, while election activities are funded by Party membership and supporters, mainly through the National Draw and membership fees.

People

Fine Gael as a membership organisation relies on its members to progress and shape the Party's policies, positions and objectives. The Parliamentary Party is central to this process working together with elected representatives across local government, party officers and general membership. As an active organisation, the Party constantly reviews and renews itself to deliver a high standard of service to its members and the people of Ireland.

In Ireland, state funding is allocated to registered parties in proportion to their share of first-preference votes and number of TDs and Senators, with an additional reduction for parties in government. Consequently, this electoral outcome and government participation will underpin a stable and predictable financial base over the current parliamentary cycle.

It was with great sadness that John Mullins, a Party Trustee passed away suddenly on 14 April 2025. John led a distinguished career including leading Bord Gáis Energy through a period of great transition. John was a businessman and an entrepreneur who was experienced and motivated by ingenuity and reward of enterprise. For Fine Gael, he was a proud friend of so many and a party activist to his core. He was a former president of Young Fine Gael, a Party Trustee, a director of elections and a 2024 European election candidate. Ar dheis Dé go raibh a anam.

Fine Gael, 51 Upper Mount Street, Dublin 2

Report of the Trustees and the Appropriate Officer (continued)

Year ended 31 December 2025

FINANCIAL REVIEW

The financial highlights of the year for Fine Gael Headquarters are as follows:

- Total income was €6.6m
- Party expenditure was €5.7m
- The surplus for the year was €900,000 and
- The Party's net cash position increased by €400,000.

The financial highlights of the year then for Fine Gael Consolidated are as follows:

- Total income was €6.7m
- Party expenditure was €5.7m
- The surplus for the year was €1m and
- The Party's net cash position increased by €480,000.

Looking to the Future

Political activity is cyclical in nature and preparation for the next sequence of elections is required. This means that organisation structures, campaign planning, political strategy, and policy formulation needs to be advanced. In addition, and to ensure the Party can fight these elections effectively, Fine Gael must build its financial position and strength.

POST-YEAR END EVENTS

On 22 May 2026, two Bye Elections were held in Dublin Central and Galway West. Two Fine Gael candidates contested these elections and Séan Kyne was elected in Galway West.

Fine Gael, 51 Upper Mount Street, Dublin 2

Report of the Trustees and the Appropriate Officer (continued)

Year ended 31 December 2025

STATEMENT OF TRUSTEES' AND THE APPROPRIATE OFFICER RESPONSIBILITIES

The provisions of the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission requires the Trustees and the Appropriate Officer to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Fine Gael and of the surplus or deficit of the Party for that year. In preparing those financial statements, the Trustees and the Appropriate Officer are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and 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;
- Include any additional information required by law or regulation; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Party and any subsidiary organisation within scope will continue in operation.

This responsibility is assumed by the Trustees and the Appropriate Officer for the preparation of the financial statements in accordance with the applicable provisions of the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission (SIPO) including Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (Generally Accepted Accounting Practice in Ireland).

The Trustees and the Appropriate Officer confirm that they have complied with the above requirements in preparing the financial statements.

The Trustees and the Appropriate Officer are responsible for ensuring that the Party 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 surplus or deficit of the Party to be determined with reasonable accuracy, enable them to ensure that the financial statements and Trustees’ and the Appropriate Officer report comply with the provisions of the Electoral Act 1997, Guidelines issued by the Standards in Public Office Commission, Generally Accepted Accounting Practice in Ireland and enable the financial statements to be audited. The Trustees and the Appropriate Officer are also responsible for safeguarding the assets of the Party and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Fine Gael, 51 Upper Mount Street, Dublin 2

Report of the Trustees and the Appropriate Officer (continued)

Year ended 31 December 2025

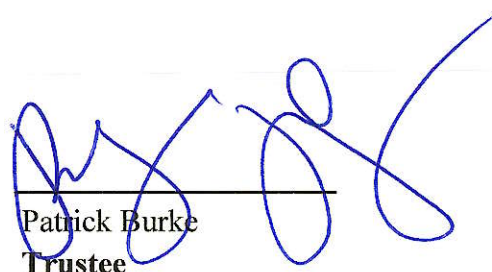
BOOKS AND RECORDS

The Trustees and the Appropriate Officer believe that they have complied with the provisions of the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission with regard to books of account by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The books and records are maintained at 51 Upper Mount Street, Dublin 2.

Signed on behalf of the Trustees and the Appropriate Officer on



Patrick McCann
Trustee



Patrick Burke
Trustee



John Carroll
Appropriate Officer

Date: 29 June 2026

Independent Auditors Report to the
Trustees, the Appropriate Officer and Members of Fine Gael
Year ended 31 December 2025

Opinion

We have audited the financial statements of Fine Gael, which comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cash Flows for the financial year ended 31 December 2025 and the related notes. The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and FRS 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland) or relevant guidelines under circumstances as outlined in Note 1 within the financial statements.

In our opinion these financial statements:

- give a true and fair view in accordance with accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland), or relevant guidelines under circumstances as outlined in Note 1 within the financial statements, of the assets, liabilities and financial position of Fine Gael as at 31 December 2025 and of its financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the relevant accounting framework
- have been properly prepared in accordance with the requirements of the Electoral Act 1997 and 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 the Party in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the Party. 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any 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.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Independent Auditors Report to the
Trustees, the Appropriate Officer and Members of Fine Gael (continued)
Year ended 31 December 2025**

Other information

The Trustees are responsible for the other information. Other information comprises information included in this report, other than the financial statements and our auditor's report thereon, including the report of the Trustees and the Appropriate Officer. 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.

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 course of 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.

Matters on which we are required to include in our report

- We have obtained all the information and explanations which to the best of our knowledge and belief, we considered necessary for the purposes of our audit
- In our opinion the accounting records 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 and returns.
- In our opinion, based on the work undertaken in the course of our audit, the information given in the Report of the Trustees and the Appropriate Officer is consistent with the financial statements.

Based on our knowledge and understanding of the Party and its environment obtained in the course of the audit, we have not identified any material misstatements in the Report of the Trustees and the Appropriate Officer.

Responsibilities of the Trustees and those charged with governance for the financial statements

As explained more fully in the Trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework, comply with the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission, and give a true and fair view, and for such internal control as they determine 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 Trustees are 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 Trustees either intend to liquidate the Party or to cease operations, or has no realistic alternative but to do so.

**Independent Auditors Report to the
Trustees, the Appropriate Officer and Members of Fine Gael (continued)
Year ended 31 December 2025**

Responsibilities of the Trustees and those charged with governance for the financial statements (continued)

Those charged with governance are responsible for overseeing the Party's financial reporting process and for the preparation of financial statements that give a true and fair view.

Auditor's responsibilities for the audit of the financial statements

The objectives of an auditor 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.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Party's members, as a body, in accordance with the agreed scope of our engagement. Our audit work has been undertaken so that we might state to the Party's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party and the Party's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Stephen Murray

For and on behalf of

Grant Thornton

Chartered Accountants & Statutory Audit Firm

Dublin 2

Ireland

Date: 30/6/2026

Statement of Accounting Policies for the year ended 31 December 2025

1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland” (“FRS102”) and with the provisions of the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission (SIPO). Where there is a conflict between Guidelines and the requirements of FRS102, the provisions of the Guidelines take precedence. The financial statements presented on pages 49 to 66 cover the activities of Fine Gael Consolidated subsidiaries as per the definition in the Guidelines (section E24 to E34) issued by the Standards in Public Office Commission. The definition for a subsidiary per FRS 102 does not apply. The financial statements have been prepared under historical cost except for the modification to a fair value basis for certain fixed assets as specified in the accounting policies below. The financial statements are presented in Euro (€). The naming conventions used for the primary financial statements and disclosure notes are in accordance with SIPO approved Guidelines. As guidelines to include consolidated statements and subsidiaries were issued and in place from October 2024, this is the first year that we have comparatives for constituency financial statements and similar to previous years, there are provided for Fine Gael Headquarters. One constituency met the criteria in 2025 for the first time and one that did meet in 2024 has not met those criteria in 2025, so they are not direct comparatives.

2. Accounting policies

2.1 Income

Income is recognised to the extent that it is probable that the economic benefits will flow to the Party and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Donations, draw receipts, youth office income, party fund income, bye – election levies, membership fee income and special events income are recognised on receipt.

All amounts received other than State Income and interest, are considered donations in accordance with Electoral Act 1997 (As Amended). Income is disclosed in accordance with the Guidelines issued by SIPO and accordingly is classified into the relevant headings of Membership and Subscriptions, Fundraising Income and Donations (and Donations-in-kind). Individual donations refer to amounts received that does not relate to Membership and Subscriptions or Fundraising Income.

Fine Gael, 51 Upper Mount Street, Dublin 2

Statement of Accounting Policies for the year ended 31 December 2025

2. Accounting policies (continued)

2.2 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. All costs of Fine Gaels' assets were fully discharged by Fine Gael and are not donations.

At each reporting date management assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Management adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Party. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation is provided on the following basis:

Freehold properties	75 years straight line
Office furniture and equipment	4 to 5 years straight line
Computer equipment	4 years straight line
Motor vehicles	5 years straight line

Land is not depreciated.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within "Administration expenses" in the Income and Expenditure Account.

Statement of Accounting Policies for the year ended 31 December 2025 (continued)

2. Accounting policies (continued)

2.3 Revaluation of tangible fixed assets

Freehold property is carried at fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are undertaken with sufficient regularity to ensure the carrying amount does not differ materially from that which would be determined using fair value at the Balance Sheet date.

Fair values are determined from market-based evidence, normally supported by professionally qualified valuers. Revaluation gains and losses are recognised in the Statement of Comprehensive Income unless losses exceed the previously recognised gains or reflect a clear consumption of economic benefits, in which case the excess losses are recognised in the Income and Expenditure Account.

Deferred tax is recognised on timing differences arising on the revaluation of tangible fixed assets through other comprehensive income.

2.4 Intangible fixed assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful life of intangibles is as follows:

Computer software - 5 years

2.5 Operating leases: Lessee

Rentals paid under operating leases are charged to the Income and Expenditure Account on a straight-line basis over the period of the lease.

2.6 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Statement of Accounting Policies for the year ended 31 December 2025 (continued)

2. Accounting policies (continued)

2.8 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.9 Provision for liabilities

A provision is recognised when the Party has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

2.10 Foreign currency translation

The functional and presentational currency is Euro (€).

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Income and Expenditure Account.

All foreign exchange gains and losses are presented in the Income and Expenditure Account within "Miscellaneous income and expenses" respectively.

2.11 Pension costs

The Party operates defined contribution schemes and its annual contributions are charged to the Income and Expenditure Account in the period to which they relate.

2.12 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future entitlement so accrued at the Balance Sheet date.

Statement of Accounting Policies for the year ended 31 December 2025 (continued)

3 Judgments in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgments and estimates. The items in the financial statements where these judgments and estimates have been made include:

Useful lives of depreciable/amortised assets

The annual depreciation/amortisation charge depends primarily on the estimated lives of each type and component of asset and, in certain circumstances, estimates of fair values and residual values. Management annually review these asset lives and adjust them as necessary to reflect current thinking on remaining lives in light of technological change, prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have significant impact on depreciation/amortisation charges for the period. It is not practical to quantify the impact of changes in asset lives on an overall basis, as asset lives are individually determined, and there are a significant number of asset lives in use. The impact of any change would vary significantly depending on the individual changes in assets and the classes of assets impacted.

Deferred Tax

In determining the carrying amount of deferred tax liabilities, management have exercised judgement in estimating the base cost of certain properties for deferred tax purposes. It has been deemed prudent to assume a base cost of €Nil in calculating the deferred tax liability associated with:

- The property owned by the Fine Gael Cavan Constituency; and
- The property jointly owned by the Fine Gael Cork North Central Constituency and Fine Gael Cork South Central Constituency.

This approach reflects the historical nature of the acquisitions and the practical limitations in determining a reliable base cost after a significant passage of time.

**Fine Gael Headquarters
Financial Statements
for the year ended
31 December 2025**

Fine Gael Headquarters

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025	2024
		€	€
Income			
State funding	1	5,169,960	5,027,782
Membership and subscriptions	2	349,617	403,352
Donations	3	28,641	65,420
Donations in kind (including notional donations)	4	-	-
Fundraising income	5	1,036,794	848,426
Other amounts remitted by branches	6	-	-
Total income		<u>6,585,012</u>	<u>6,344,980</u>
Expenditure			
Staff costs	7	3,122,301	3,809,218
Administration	8	901,700	1,200,049
Premises costs	9	252,972	296,706
National Draw Rebates	5	426,352	210,880
Application of donations in kind and notional donations	11	-	-
Other Fundraising Expenses	5	142,133	138,597
Financing charges	12	60,386	4,666
Campaign and election costs	13	382,647	2,856,524
Depreciation and Amortisation	16/17	64,580	71,992
Miscellaneous expenses	14	<u>335,646</u>	<u>466,488</u>
Total expenditure		<u>5,688,717</u>	<u>9,055,120</u>
Surplus/(Deficit) for the year before taxation		896,295	(2,710,140)
Taxation	27	-	-
Surplus/(Deficit) for the year after taxation		<u>896,295</u>	<u>(2,710,140)</u>

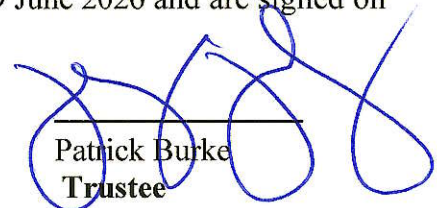
All operations are classed as continuing.

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Headquarters

Statement of comprehensive income for the year ended 31 December 2025

		2025 €	2024 €
	Note		
Surplus/(Deficit) for the year		896,295	(2,710,140)
Other comprehensive income			
Revaluation loss on property	16	-	(293,294)
Deferred tax credit on property revaluation	16	-	<u>96,787</u>
Total other comprehensive loss for the year		-	<u>(196,507)</u>
Total comprehensive income/(loss) for the year		<u>896,295</u>	<u>(2,906,647)</u>

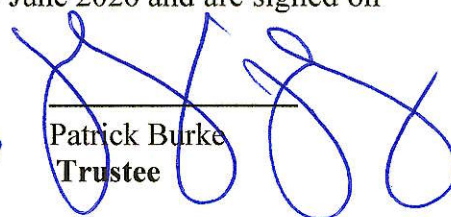
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Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

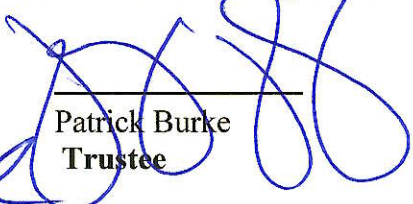
Fine Gael Headquarters

Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	16	2,485,027	2,424,575
Intangible assets	17	-	1,246
		<u>2,425,027</u>	<u>2,425,821</u>
Current assets			
Debtors	18	697,563	503,749
Cash at bank and on hand	19	<u>3,064,836</u>	<u>3,137,884</u>
		<u>3,762,399</u>	<u>3,641,633</u>
Creditors: amounts falling due within one year			
Creditors and accruals	20	(1,018,917)	(1,249,931)
Bank loan	21	<u>(506,708)</u>	<u>(486,804)</u>
		<u>(1,525,625)</u>	<u>(1,736,735)</u>
Net current assets		<u>2,236,774</u>	<u>1,904,898</u>
Total assets less current liabilities		<u>4,721,801</u>	<u>4,330,719</u>
Creditors: amounts falling due after one year			
Bank loan	21	(384,831)	(890,044)
Provisions for liabilities			
Deferred tax	16	<u>(288,367)</u>	<u>(288,367)</u>
Net assets		<u>4,048,603</u>	<u>3,152,308</u>
Reserves			
Accumulated fund	23	1,994,645	1,098,350
Other reserves	26	488,011	488,011
Revaluation reserve	26	<u>1,565,947</u>	<u>1,565,947</u>
		<u>4,048,603</u>	<u>3,152,308</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


Patrick McCann
Trustee


Patrick Burke
Trustee


John Carroll
Appropriate Officer

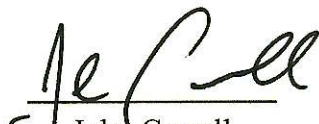
Fine Gael Headquarters

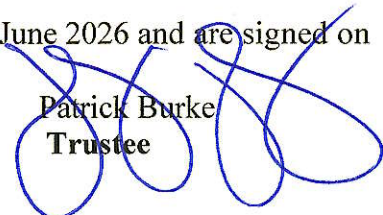
Statement of Cash Flows for the year ended 31 December 2025

	2025 €	2024 €
Cash flows from operating activities		
Surplus/(deficit) for the year	896,295	(2,710,140)
Adjustments for:		
Depreciation of tangible assets	63,334	57,035
Amortisation of intangible assets	1,246	14,957
Interest paid and other financing costs	60,386	4,666
Movement in debtors	(193,814)	(58,044)
Movement in creditors	(231,014)	377,846
Net cash generated by operating activities	596,433	(2,313,680)
Cash flows from investing activities		
Purchase of tangible assets	(123,786)	(44,552)
Net cash used in investing activities	(123,786)	(44,552)
Cash flows from financing activities		
Interest paid and other financing costs	(60,386)	(4,666)
Net cash used in financing activities	(60,386)	(4,666)
Net increase/(decrease) in cash and cash equivalents	412,261	(2,362,898)
Cash and cash equivalents at beginning of year	1,761,036	4,123,934
Cash and cash equivalents at end of year	2,173,297	1,761,036
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	3,064,836	3,137,884
Short term borrowings	(506,708)	(486,804)
Long term borrowings	(384,831)	(890,044)
	2,173,297	1,761,036

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Headquarters

Notes to the financial statements for the year ended 31 December 2025

Note 1	State funding	2025	2024
		€	€
State funding comprises:			
	Parliamentary Activities Allowance	2,079,762	1,781,766
	Electoral Act (Exchequer Funding)	1,552,523	1,509,043
	Diversity Funding	-	32,835
	Administrative supports provided by the Houses of the Oireachtas	<u>1,537,675</u>	<u>1,704,138</u>
		<u>5,169,960</u>	<u>5,027,782</u>
Note 2	Membership and subscriptions	2025	2024
		€	€
The amount reported for membership and subscriptions is comprised as follows:			
	Collected by Head Office/national units	280,074	340,871
	Party Fund	<u>69,543</u>	<u>62,481</u>
		<u>349,617</u>	<u>403,352</u>
Note 3	Donations	2025	2024
		€	€
The total donations reported comprise:			
	Individual donations	<u>28,641</u>	<u>65,420</u>

Note 4 Donations in kind

Donations in kind in the current year amounted to €Nil (2024: €Nil)

Fine Gael Headquarters

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

Note 5 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025 €	2024 €
Receipts from National draw	1,036,794	848,426
Other Income	-	-
Gross Fundraising Income	<u>1,036,794</u>	<u>848,426</u>

Fundraising expenses

National draw rebates	426,352	210,880
Other Fundraising Expenses	<u>142,133</u>	<u>138,597</u>
Total Fundraising Expenditure	<u>568,484</u>	<u>349,477</u>

Note 6 Other amounts remitted by branches

€Nil was remitted by branches during the year (2024: €Nil).

Fine Gael Headquarters

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

Note 7	Staff costs	2025	2024
		€	€
	<i>Staff costs comprise:</i>		
	Salaries and wages	2,533,415	3,102,091
	Employers PRSI	272,187	338,270
	Pension costs	294,441	359,009
	Staff training and development	<u>22,258</u>	<u>9,848</u>
		<u>3,122,301</u>	<u>3,809,218</u>

Staff costs include €1,201,102 in respect of salaries and employers PRSI (2024: €1,292,906) and €198,552 in respect of pension costs of staff (2024: €252,353) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1 and Note 15).

The average number of staff employed by the Party during the financial year, which does not include staff solely provided by the House of Oireachtas, amounted to:

	2025	2024
	No.	No.
Headquarters and Local	26.0	28.5
Press and research and policy	<u>8.0</u>	<u>12.0</u>
	<u>34.0</u>	<u>40.5</u>
Year-end staff numbers	<u>26</u>	<u>34.5</u>

Fine Gael Headquarters

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

Note 8	Administration	2025 €	2024 €
	<i>Administration comprises:</i>		
	Constituency expenses	82,458	116,749
	Research	3,579	122,844
	Consultancy fees	84,989	83,347
	Legal and professional fees	140,507	84,836
	Print office	73,518	129,362
	IT services	194,899	120,752
	Press office and publicity	36,489	33,862
	Telephone	17,040	21,681
	Auditor's remuneration and expenses	39,768	40,986
	Auditor's remuneration - other	-	-
	Repairs, maintenance, cleaning and security	94,653	56,571
	Staff travel	2,261	4,355
	Subscriptions	7,603	1,414
	Ard Fheis / National Conference	182	181,111
	Other conferences and events	29,055	22,355
	Other administrative expenses	<u>94,699</u>	<u>179,824</u>
		<u>901,700</u>	<u>1,200,049</u>

Administration costs includes €5,124 in respect of computer equipment (2024: €7,020) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 15).

Note 9	Premises costs	2025 €	2024 €
	The cost of premises utilised in the year comprises:		
	Heating and electricity	13,964	17,392
	Rates and insurance	99,953	127,455
	Other premises costs	<u>139,055</u>	<u>151,859</u>
		<u>252,972</u>	<u>296,706</u>

Premises costs includes €132,897 in respect of office accommodation (2024: €151,859) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 15).

Fine Gael Headquarters

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

Note 10 Transfer to branches

There were no transfers to branches.

Note 11 Application of donations in kind and notional donations

Applications of donations in kind in the current year amounted to €Nil (2024: €Nil).

Note 12 Financing charges	2025	2024
	€	€
Financing charges comprise:		
Loan and mortgage interest	60,033	(13,331)
Other financing costs	<u>353</u>	<u>17,997</u>
	<u>60,386</u>	<u>4,666</u>

Fine Gael Headquarters

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

Note 13 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	400	582,233
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	1,768	1,857,162
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	0	317,272
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	49,503
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	380,479	-
Donations in Kind	-	-
<i>Referendum</i>		
Campaign expenses	-	50,354
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>382,647</u>	<u>2,856,524</u>

Fine Gael Headquarters

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

Note 14	Miscellaneous expenses	2025	2024
		€	€
	Miscellaneous expenses comprise:		
	Website and new media	60,584	99,963
	Young Fine Gael programme costs	42,758	19,187
	Equality programmes	6,784	9,722
	Parliamentary Party support	106,829	88,565
	Press office and publicity	11,789	25,055
	Other miscellaneous expenses	<u>106,004</u>	<u>233,996</u>
		<u>335,646</u>	<u>466,488</u>

Note 15 Administrative supports provided by the Houses of the Oireachtas

	2025	2024
	€	€
Staff	1,201,102	1,292,906
Notional staff pension costs	198,552	252,353
Suites of computer equipment	5,124	7,020
Associated accommodation	<u>132,897</u>	<u>151,859</u>
	<u>1,537,675</u>	<u>1,704,138</u>

The total services above received in accordance with the Oireachtas (Ministerial and Parliamentary Offices) (Secretarial Facilities) Regulations 2013 during the year were costed by the State.

Fine Gael Headquarters

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

Note 16 Tangible assets

	Freehold Premises	Office furniture & equipment	Computer equipment	Motor Vehicles	Total
Cost or valuation	€	€	€	€	€
At 1 Jan 2025	2,310,000	1,016,605	448,519	31,500	3,806,624
Additions	-	6,810	116,976	-	123,786
Disposals	-	(10,682)	-	-	(10,682)
At 31 Dec 2025	2,310,000	1,012,733	565,495	31,500	3,919,728
Depreciation	€	€	€	€	€
At 1 Jan 2025	7,061	997,512	360,112	17,364	1,382,049
Charge	12,104	16,655	28,275	6,300	63,334
Disposals	-	(10,682)	-	-	(10,682)
At 31 Dec 2025	19,165	1,003,485	388,387	23,664	1,434,701
Net book value					
At 31 Dec 2025	2,290,835	9,248	177,108	7,836	2,485,027
At 31 Dec 2024	2,302,939	19,093	88,407	14,136	2,424,575

The party's freehold premises at 51 Upper Mount Street, Dublin 2 was valued by QRE at €2,310,000 on 10 June 2024 on an open market value basis. The trustees believe the carrying value is not materially different from the market value at 31 December 2025. In the event that the freehold premises had been carried under the cost model, the carrying value of this class of tangible asset would have been €580,226 (2024: €592,330).

Fine Gael Headquarters

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

At 31 December 2025, a deferred tax liability amounting to €288,367 (2024: €288,367) has been recognised in respect of the timing difference arising on the revaluation of the freehold premises in accordance with FRS102. The deferred tax credit of €Nil (2024: charge of €96,787) in this respect has been recognised through other comprehensive income.

There are no capital commitments at the year ended 31 December 2025.

Note 17 Intangible Assets	2025 €	2024 €
Opening balance	1,246	16,203
Amortisation	<u>(1,246)</u>	<u>(14,957)</u>
	<u>-</u>	<u>1,246</u>

Note 18 Debtors	2025 €	2024 €
Oireachtas grants receivable	391,371	136,602
Prepayments and accrued income	<u>306,192</u>	<u>367,147</u>
	<u>697,563</u>	<u>503,749</u>

All amounts are receivable within one year.

Note 19 Cash at bank and on hand	2025 €	2024 €
Current accounts	3,063,795	3,136,554
Cash on hand	1,041	1,330
	<u>3,064,836</u>	<u>3,137,884</u>

Fine Gael Headquarters

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

Note 20 Creditors and accruals:

	2025 €	2024 €
Trade creditors	239,788	594,993
PAYE/PRSI	48,455	58,392
VAT	-	16,922
Deferred grant income	65,674	-
National draw rebates and other	368,284	268,216
Accruals	<u>296,716</u>	<u>311,408</u>
	<u>1,018,917</u>	<u>1,249,931</u>

All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Note 21 Bank loans

2025 €	2024 €
-----------	-----------

The bank loans fall due as follows:

Within one year	506,708	486,804
In more than one year but not more than two years	384,831	505,213
In more than two years but not more than five years	-	384,831
	<u>891,539</u>	<u>1,376,848</u>

A bank loan was drawn down in 2024. The bank loan carries an interest rate of 3.55% and is due to be repaid on 17 September 2027. It was secured by a specific charge over the Party's freehold premises at 51 Upper Mount Street, Dublin 2 in favour of Bank of Ireland.

Fine Gael Headquarters

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

Note 22	Financial instruments	2025 €	2024 €
	Financial assets		
	Financial assets measured at amortised cost	<u>391,371</u>	<u>136,602</u>
	Financial liabilities		
	Financial liabilities measured at amortised cost	<u>1,796,327</u>	<u>2,551,465</u>
Financial assets measured at amortised cost comprise of Oireachtas grants receivable at the Balance Sheet date. Financial liabilities that are measured at amortised cost comprise trade creditors, national draw refunds payable, accruals and bank loans at the Balance Sheet date.			
Note 23	Accumulated fund	2025 €	2024 €
	The accumulated fund comprises:		
	Balance at beginning of year	1,098,350	3,808,490
	Surplus for year	<u>896,295</u>	<u>(2,710,140)</u>
	Balance at end of year	<u>1,994,645</u>	<u>1,098,350</u>

Note 24 Pensions

The Party operates externally operated defined contribution schemes for employees. The total employer contribution costs for the year were €95,889 (2024: €106,657). There was a balance of €18,376 (2024: €20,229) due at the year end.

Fine Gael Headquarters

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

Note 25 Related party transactions and key management remuneration

The key management decisions of the Party are undertaken by the General Secretary in conjunction with the Trustees of the Party. The General Secretary's salary was €179,218 (2024: €163,253) and pension and other benefits amounted to €22,649 (2024: €23,547).

The Trustees do not receive any remuneration or reimbursement for expenses incurred in respect of the execution of their duties. Other transactions during the period total €Nil (2024: €7,222) relating to remittances to the Party from the Trustees for membership fees, contribution to the Party Fund and donations.

Note 26	Other reserves	2025 €	2024 €
Other reserves			
	Capital reserve	426,986	426,986
	Premises fund	<u>61,025</u>	<u>61,025</u>
		<u>488,011</u>	<u>488,011</u>
Revaluation reserve			
	Balance at beginning of year	1,565,947	2,147,608
	Revaluation (loss)/gain during the year	-	(293,294)
	Deferred tax on revalued assets	<u>-</u>	<u>(288,367)</u>
	Balance at end of year	<u>1,565,947</u>	<u>1,565,947</u>

Note 27 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members. The deferred tax liability disclosed in Note 16 represents deferred tax recognised on timing differences arising on the revaluation of the freehold premises as required by FRS102.

Fine Gael Headquarters

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

Note 28 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 €618,335 (2024: €175,721).

Note 29 Investments

The Party does not hold any investments.

Note 30 Subsequent events

On 22 May 2026, two Bye Elections were held in Dublin Central and Galway West. Two Fine Gael candidates contested these elections and Séan Kyne was elected in Galway West.

Note 31 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Consolidated
Financial Statements
for the year ended
31 December 2025**

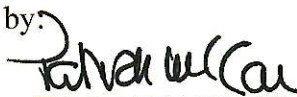
Fine Gael Consolidated Financial Statements

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025	2024
		€	€
Income			
State funding	1	5,169,960	5,027,782
Membership and subscriptions	2	349,617	403,352
Donations	3	28,641	72,490
Other income	4	-	1,554
Fundraising income	5	1,105,152	854,269
Other amounts remitted by branches	6		3,000
Total income		<u>6,653,370</u>	<u>6,362,447</u>
Expenditure			
Staff costs	7	3,122,301	3,809,218
Administration	8	923,734	1,214,428
Premises costs	9	257,301	301,777
National Draw Rebates	5	333,005	144,520
Application of donations in kind and notional donations	11	-	-
Other Fundraising Expenses	5	166,577	144,397
Financing charges	12	62,801	5,526
Campaign and election costs	13	386,758	3,222,998
Depreciation and Amortisation	16/17	68,914	76,326
Miscellaneous expenses	14	<u>335,646</u>	<u>466,488</u>
Total expenditure		<u>5,657,036</u>	<u>9,385,678</u>
Surplus/(deficit) for the year before taxation		996,334	(3,023,231)
Taxation	27	<u>-</u>	<u>-</u>
Surplus/(deficit) for the year after taxation		<u>996,334</u>	<u>(3,023,231)</u>

All operations are classed as continuing.

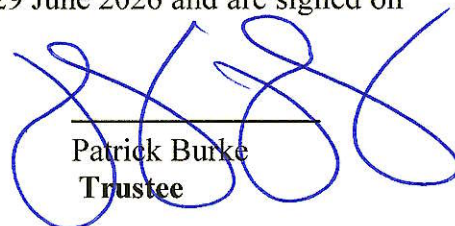
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Consolidated Financial Statements

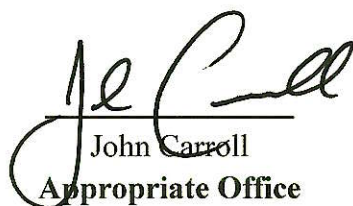
Statement of comprehensive income for the year ended 31 December 2025

		2025 €	2024 €
	Note		
Surplus/(deficit) for the year		996,334	(3,023,231)
<i>Other comprehensive income</i>			
Revaluation loss on property	16	-	(293,294)
Deferred tax credit on property revaluation	16	<u>-</u>	<u>96,787</u>
<i>Total other comprehensive income/(loss) for the year</i>		<u>-</u>	<u>(196,507)</u>
Total comprehensive loss for the year		<u>996,334</u>	<u>(3,219,738)</u>

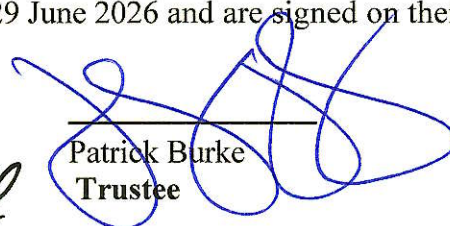
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Patrick McCann
Trustee



John Carroll
Appropriate Office



Patrick Burke
Trustee

The statement of accounting policies and the attached notes form an integral part of the financial statements and should be read in conjunction with them.

Fine Gael Consolidated Financial Statements

Balance Sheet as at 31 December 2025

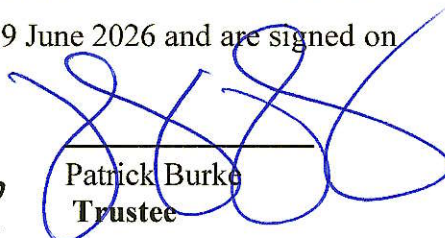
	Note	2025 €	2024 €
Fixed assets			
Tangible assets	16	2,801,359	2,745,241
Intangible assets	17	-	1,246
		<u>2,801,359</u>	<u>2,746,487</u>
Current assets			
Debtors	18	794,716	635,409
Cash at bank and on hand	19	<u>3,365,336</u>	<u>3,388,684</u>
		<u>4,160,052</u>	<u>4,024,093</u>
Creditors: amounts falling due within one year			
Creditors and accruals	20	(930,030)	(1,239,217)
Bank loan	21	<u>(506,708)</u>	<u>(502,021)</u>
		<u>(1,436,738)</u>	<u>(1,741,238)</u>
Net current assets		<u>2,723,314</u>	<u>2,282,855</u>
Total assets less current liabilities		<u>5,524,673</u>	<u>5,029,342</u>
Creditors: amounts falling due after one year			
Bank loan	21	(384,831)	(890,044)
Provisions for liabilities			
Deferred tax	16	<u>(395,617)</u>	<u>(395,617)</u>
Net assets		<u>4,744,225</u>	<u>3,743,681</u>
Reserves			
Accumulated fund	23	2,472,515	1,471,973
Other reserves	26	488,011	488,011
Revaluation reserve	26	<u>1,783,699</u>	<u>1,783,697</u>
		<u>4,744,225</u>	<u>3,743,681</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


John Carroll
Appropriate Officer

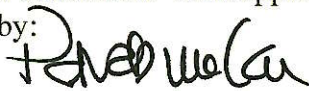

Patrick Burke
Trustee

Fine Gael Consolidated Financial Statements

Statement of Cash Flows for the year ended 31 December 2025

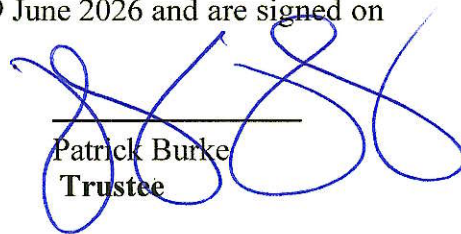
	2025 €	2024 €
Cash flows from operating activities		
Surplus/(deficit) for the year	996,334	(3,023,231)
Adjustments for:		
Depreciation of tangible assets	67,668	61,369
Amortisation of intangible assets	1,246	14,957
Interest paid and other financing costs	62,801	5,526
Movement in debtors	(235,240)	(108,862)
Movement in creditors	(260,182)	404,955
Net cash generated by operating activities	<u>632,626</u>	<u>(2,645,086)</u>
Cash flows from investing activities		
Purchase of tangible assets	(123,786)	(44,552)
Net cash used in investing activities	<u>(123,786)</u>	<u>(44,552)</u>
Cash flows from financing activities		
Interest paid and other financing costs	(62,801)	(5,526)
Net cash used in financing activities	<u>(62,801)</u>	<u>(5,526)</u>
Net increase/(decrease) in cash and cash equivalents	446,039	(2,695,164)
 Cash and cash equivalents at beginning of year	 2,027,757	 4,691,783
Cash and cash equivalents at end of year	<u>2,473,796</u>	<u>1,996,619</u>
Cash and cash equivalents at end of year comprise:		
 Cash at bank and in hand	 3,365,336	 3,388,684
Short term borrowings	(506,708)	(502,021)
Long term borrowings	(384,831)	(890,044)
	<u>2,473,796</u>	<u>1,996,619</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Consolidated Financial Statements

Notes to the financial statements for the year ended 31 December 2025

Note 1	State funding	2025	2024
		€	€
State funding comprises:			
	Parliamentary Activities Allowance	2,079,762	1,781,766
	Electoral Act (Exchequer Funding)	1,552,523	1,509,043
	Diversity Funding	-	32,835
	Administrative supports provided by the Houses of the Oireachtas	<u>1,537,675</u>	<u>1,704,138</u>
		<u>5,169,960</u>	<u>5,027,782</u>
Note 2	Membership and subscriptions	2025	2024
		€	€
The amount reported for membership and subscriptions is comprised as follows:			
	Collected by Head Office/national units	280,074	340,871
	Party Fund	<u>69,543</u>	<u>62,481</u>
		<u>349,617</u>	<u>403,352</u>
Note 3	Donations	2025	2024
		€	€
The total donations reported comprise:			
	Individual donations	<u>28,641</u>	<u>72,490</u>
Under Section 24 of the Electoral Act 1997, a separate reporting is made in respect of donations received. Individual donations refer to amounts received that do not relate to Membership and Subscriptions or Fundraising Income.			
Note 4	Other income	2025	2024
		€	€
	Miscellaneous income	<u>-</u>	<u>1,554</u>

Fine Gael Consolidated Financial Statements

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

Note 5 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025	2024
	€	€
Receipts from National draw	1,037,994	848,426
Other Income	<u>67,158</u>	<u>5,843</u>
Gross Fundraising Income	<u>1,105,152</u>	<u>854,269</u>

Fundraising expenses

National draw rebates to unconsolidated Party Units	333,005	144,520
Other Fundraising Expenses	<u>166,577</u>	<u>144,397</u>
Total Fundraising Expenditure	<u>499,581</u>	<u>288,917</u>

Note 6 Other amounts remitted by branches

€Nil was remitted by branches during the year.

Fine Gael Consolidated Financial Statements

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

Note 7	Staff costs	2025 €	2024 €
	<i>Staff costs comprise:</i>		
	Salaries and wages	2,533,415	3,102,091
	Employers PRSI	272,187	338,270
	Pension costs	294,441	359,009
	Staff training and development	<u>22,258</u>	<u>9,848</u>
		<u>3,122,301</u>	<u>3,809,218</u>

Staff costs include €1,201,102 in respect of salaries and employers PRSI and €198,552 in respect of pension costs of staff provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1 and Note 15).

The average number of staff employed by the Party during the financial year, which does not include staff solely provided by the House of Oireachtas, amounted to:

	2025 No.	2024 No.
Headquarters and Local	26.0	28.5
Press and research and policy	<u>8.0</u>	<u>12.0</u>
	<u>34.0</u>	<u>40.5</u>
Year-end staff numbers	<u>26</u>	<u>34.5</u>

Fine Gael Consolidated Financial Statements

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

Note 8	Administration	2025 €	2024 €
	<i>Administration comprises:</i>		
	Constituency expenses	82,458	116,749
	Research	3,579	122,844
	Consultancy fees	84,989	83,347
	Legal and professional fees	140,507	84,836
	Print office	84,105	129,362
	IT services	189,775	120,752
	Press office and publicity	36,489	33,862
	Telephone	17,040	21,681
	Auditor's remuneration and expenses	39,768	40,986
	Repairs, maintenance, cleaning and security	94,653	56,571
	Staff travel	2,261	4,355
	Subscriptions	7,603	1,414
	Ard Fheis / National Conference	182	181,271
	Other conferences and events	29,055	22,355
	Other administrative expenses	<u>106,146</u>	<u>194,043</u>
		<u>923,734</u>	<u>1,214,428</u>

Administration includes €Nil in respect of computer equipment provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 15).

Note 9	Premises costs	2025 €	2024 €
	The cost of premises utilised in the year comprises:		
	Heating and electricity	16,524	20,245
	Rates and insurance	100,559	127,548
	Other premises costs	<u>140,218</u>	<u>153,984</u>
		<u>257,301</u>	<u>301,777</u>

Premises costs include €132,897 in respect of office accommodation provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 15).

Fine Gael Consolidated Financial Statements

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

Note 10 Transfer to branches

There were no transfers to branches.

Note 11 Application of donations in kind and notional donations

There were no donations in kind income in the year.

Applications of donations in kind in the current year amounted to €Nil.

Note 12 Financing charges	2025	2024
	€	€
Financing charges comprise:		
Loan and mortgage interest	43,820	(13,331)
Other financing costs	<u>18,981</u>	<u>18,857</u>
	<u>62,801</u>	<u>5,526</u>

Fine Gael Consolidated Financial Statements

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

Note 13 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	400	582,233
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	1,787	2,029,243
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	1,681	511,665
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	49,503
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	382,890	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses		50,354
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>386,758</u>	<u>3,222,998</u>

Fine Gael Consolidated Financial Statements

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

Note 14	Miscellaneous expenses	2025	2024
		€	€
	Miscellaneous expenses comprise:		
	Website and new media	60,584	99,963
	Young Fine Gael programme costs	42,758	19,187
	Equality programmes	6,784	9,722
	Parliamentary Party support	106,829	88,565
	Press office and publicity	11,789	25,055
	Other miscellaneous expenses	<u>106,902</u>	<u>223,996</u>
		<u>335,646</u>	<u>466,488</u>

Note 15 Administrative supports provided by the Houses of the Oireachtas

	2025	2024
	€	€
Staff	1,201,102	1,292,906
Notional staff pension costs	198,552	252,353
Suites of computer equipment	5,124	7,020
Associated accommodation	<u>132,897</u>	<u>151,859</u>
	<u>1,537,675</u>	<u>1,704,138</u>

The total services above received in accordance with the Oireachtas (Ministerial and Parliamentary Offices) (Secretarial Facilities) Regulations 2013 during the year were costed by the State.

Fine Gael Consolidated Financial Statements

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

Note 16 Tangible assets

	Freehold Premises	Office furniture & equipment	Computer equipment	Motor Vehicles	Total
Cost or valuation	€	€	€	€	€
At 1 Jan 2025	2,635,000	1,016,605	448,519	31,500	4,131,624
Additions	-	6,810	116,976	-	123,786
Disposal		(10,682)	-	-	(10,682)
At 31 Dec 2025	2,635,000	1,012,733	565,495	31,500	4,244,728
Depreciation	€	€	€	€	€
At 1 Jan 2025	11,395	997,512	360,112	17,364	1,386,383
Charge	16,438	16,655	28,275	6,300	67,668
Disposal		(10,682)	-	-	(10,682)
At 31 Dec 2025	27,833	1,003,485	388,387	23,664	1,443,369
Net book value					
At 31 Dec 2025	2,607,167	9,248	177,108	7,836	2,801,359
At 31 Dec 2024	2,623,605	19,093	88,407	14,136	2,745,241

Fine Gael Headquarters' freehold premises at 51 Upper Mount Street, Dublin 2 was valued by QRE at €2,310,000 on 10 June 2024 on an open market value basis. The trustees believe the carrying value is not materially different from the market value at 31 December 2025. In the event that the freehold premises had been carried under the cost model, the carrying value of this class of tangible asset would have been €592,330.

Fine Gael Cavan County's freehold premises at Teach Fine Gael, 11 Rossa Place, Coleman Road, Co Cavan was valued by Sherry Fitzgerald at €225,000 on 02 February 2024 on an open market basis. The trustees believe the carrying value is not materially different from the market value at 31 December 2025.

Fine Gael Cork North Central and Fine Gael Cork South Central jointly own the freehold premises 85 Bandon Road, Cork. This was valued by Rose Property Services at €100,000 on 01 February 2024 on an open market basis. The trustees believe the carrying value is not materially different from the market value at 31 December 2025.

Fine Gael Consolidated Financial Statements

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

Note 16 Tangible assets (continued)

At 31 December 2025, a total deferred tax liability amounting to €395,617 has been recognised in respect of the timing difference arising on the revaluation of the freehold premises in accordance with FRS102. This is broken down as follows:

51 Upper Mount Street, Dublin 2	€288,367
Teach Fine Gael, 11 Rossa Place, Coleman Road, Co Cavan	€74,250
85 Bandon Road, Cork	€33,000

There are no capital commitments at the year ended 31 December 2025.

Note 17 Intangible Assets	2025 €	2024 €
Opening balance	1,246	16,203
Amortisation	<u>(1,246)</u>	<u>(14,957)</u>
Balance at year end	<u>-</u>	<u>1,246</u>

Note 18 Debtors	2025 €	2024 €
Oireachtas grants receivable	391,371	136,602
Prepayments and accrued income	<u>403,345</u>	<u>498,807</u>
	<u>794,716</u>	<u>635,409</u>

All amounts are receivable within one year.

Note 19 Cash at bank and on hand	2025 €	2024 €
Current accounts	3,296,943	3,320,577
Deposit accounts	67,352	66,777
Cash on hand	1,041	1,330
	<u>3,365,336</u>	<u>3,388,684</u>

Fine Gael Consolidated Financial Statements

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

Note 20 Creditors and accruals:

	2025 €	2024 €
Trade creditors	240,698	634,359
PAYE/PRSI	48,455	58,392
VAT	-	16,922
Deferred grant fee	65,674	-
National draw rebates and other	278,487	218,136
Accruals	<u>296,716</u>	<u>311,408</u>
	<u>930,030</u>	<u>1,239,217</u>

All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Note 21 Bank loans

2025 €	2024 €
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The bank loans fall due as follows:

Within one year	506,708	502,021
In more than one year but not more than two years	384,831	505,213
In more than two years but not more than five years	<u>-</u>	<u>384,831</u>
	<u>891,539</u>	<u>1,392,065</u>

A bank loan was drawn down during the year. The bank loan carries an interest rate of 3.55% and is due to be repaid on 17 September 2027. It was secured by a specific charge over the Party's freehold premises at 51 Upper Mount Street, Dublin 2 in favour of Bank of Ireland.

Fine Gael Consolidated Financial Statements

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

Note 22	Financial instruments	2025 €	2024 €
	Financial assets		
	Financial assets measured at amortised cost	<u>391,371</u>	<u>136,602</u>
	Financial liabilities		
	Financial liabilities measured at amortised cost	<u>1,707,440</u>	<u>2,555,968</u>

Financial assets measured at amortised cost comprise of Oireachtas grants receivable at the Balance Sheet date.

Financial liabilities that are measured at amortised cost comprise trade creditors, national draw refunds payable, accruals and bank loans at the Balance Sheet date.

Note 23	Accumulated fund	2025 €	2024 €
	The accumulated fund comprises:		
	Balance at beginning of year	1,476,181	4,495,204
	Surplus for year	<u>996,334</u>	<u>(3,023,231)</u>
	Balance at end of year	<u>2,472,515</u>	<u>1,471,973</u>

There is a variation on the opening balance at 1 January 2025 as different constituencies fell under the Standards in public office criteria for consolidated accounts. The closing balance at 31 December 2024 was €1,471,973. This includes the reserves of the constituency of Meath East of €30,022 which is not included in 2025. It does not include the reserves of the constituency of Dublin Rathdown of €34,231. The revised opening reserves is €1,476,181.

Note 24 Pensions

The Party operates externally operated defined contribution schemes for employees. The total employer contribution costs for the year were €99,881 (2024: €106,657). There was a balance of €18,376 (2024: €20,229) due at the year end.

Fine Gael Consolidated Financial Statements

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

Note 25 Related party transactions and key management remuneration

The key management decisions of the Party are undertaken by the General Secretary in conjunction with the Trustees of the Party. The General Secretary's salary was €179,218 (2024: €163,253) and pension and other benefits amounted to €22,649 (2024: €23,547).

The Trustees do not receive any remuneration or reimbursement for expenses incurred in respect of the execution of their duties. Other transactions during the period total €2,120 (2024: €7,222) relating to remittances to the Party from the Trustees for membership fees, contribution to the Party Fund and donations.

Note 26 Other reserves	2025	2024
	€	€
Other reserves		
Capital reserve	426,986	426,986
Premises fund	<u>61,025</u>	<u>61,025</u>
	<u>488,011</u>	<u>488,011</u>
Revaluation reserve		
Balance at beginning of year	1,783,697	2,472,608
Revaluation loss during the year	-	(293,294)
Deferred tax on revalued assets	<u>-</u>	<u>(395,617)</u>
Balance at end of year	<u>1,783,697</u>	<u>1,783,697</u>

Note 27 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members. The deferred tax liability disclosed in Note 16 represents deferred tax recognised on timing differences arising on the revaluation of the freehold premises as required by FRS102.

Fine Gael Consolidated Financial Statements

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

Note 28 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 €618,335 (2024: €175,721).

Note 29 Investments

The Party does not hold any investments.

Note 30 Subsequent events

On 22 May 2026, two Bye Elections were held in Dublin Central and Galway West. Two Fine Gael candidates contested these elections and Séan Kyne was elected in Galway West.

Note 31 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Cavan County
Financial Statements
for the year ended
31 December 2025**

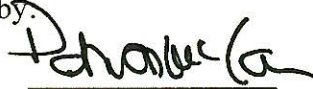
Fine Gael Cavan County

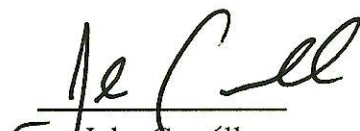
Income and Expenditure Account for the year ended 31 December 2025

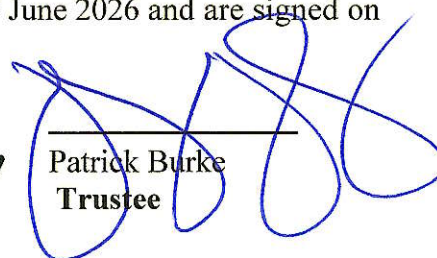
	Note	2025	2024
		€	€
<i>Income</i>			
Other income	1	<u>2,960</u>	<u>1,520</u>
Total income		<u>2,960</u>	<u>1,520</u>
<i>Expenditure</i>			
Premises costs	3	3,575	4,446
Other Fundraising Expenses	2	-	400
Financing charges	4	115	137
Campaign and election costs	5	1,681	7,582
Depreciation and Amortisation	6	<u>3,000</u>	<u>3,000</u>
Total expenditure		8,371	15,565
(Deficit) for the year before taxation		(5,411)	(14,045)
Taxation	13	<u>-</u>	<u>-</u>
(Deficit) for the year after taxation		<u>(5,411)</u>	<u>(14,045)</u>

All operations are classed as continuing.

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


 Patrick McCann
 Trustee


 John Carroll
 Appropriate Officer


 Patrick Burke
 Trustee

Fine Gael Cavan County

Statement of comprehensive income for the year ended 31 December 2025

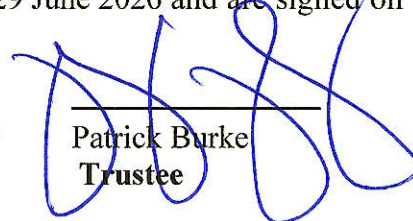
		2025 €	2024 €
	Note		
(Deficit) for the year		(5,411)	(14,045)
<i>Other comprehensive income</i>			
Revaluation (loss)/gain on property	12	-	-
Deferred tax credit/(charge) on property revaluation	12	-	-
<i>Total other comprehensive (loss)/income for the year</i>		<u>-</u>	<u>-</u>
Total comprehensive loss for the year		(5,411)	(14,045)

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Cavan County

Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	6	219,000	222,000
Current assets			
Debtors	7	466	467
Cash at bank and on hand	8	<u>26,772</u>	<u>29,164</u>
		27,238	29,631
Creditors: amounts falling due within one year			
Creditors and accruals	9	(164)	(146)
Net current assets		<u>27,074</u>	<u>29,485</u>
Total assets less current liabilities		<u>246,074</u>	<u>251,485</u>
Provisions for liabilities			
Deferred tax	6	(74,250)	(74,250)
Net assets		<u>171,824</u>	<u>177,235</u>
Reserves			
Accumulated fund	10	21,074	26,485
Revaluation reserve	12	<u>150,750</u>	<u>150,750</u>
		<u>171,824</u>	<u>177,235</u>

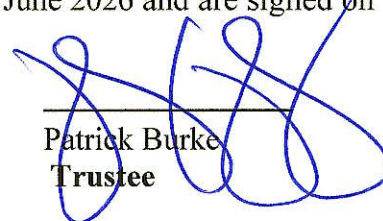
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



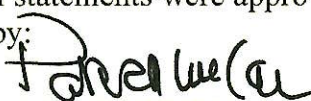
Patrick Burke
Trustee

Fine Gael Cavan County

Statement of Cash Flows for the year ended 31 December 2025

	2025 €	2024 €
Cash flows from operating activities		
(Deficit) for the year	(5,411)	(14,045)
Adjustments for:		
Depreciation of tangible assets	3,000	3,000
Interest paid and other financing costs	115	137
Movement in debtors	-	6,233
Movement in creditors	19	(4,623)
Net cash (used in)/from operating activities	(2,277)	(9,298)
Cash flows from financing activities		
Interest paid and other financing costs	(115)	(137)
Net cash used in financing activities	(115)	(137)
Net (decrease)/increase in cash and cash equivalents	(2,392)	(9,435)
Cash and cash equivalents at beginning of year	29,164	38,599
Cash and cash equivalents at end of year	<u>26,772</u>	<u>29,164</u>
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	<u>26,772</u>	<u>29,164</u>

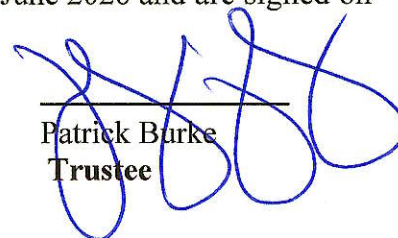
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Cavan County

Notes to the financial statements for the year ended 31 December 2025

Note 1 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025 €	2024 €
Receipts from National draw	-	-
Other Income	<u>-</u>	<u>-</u>
Gross Fundraising Income	<u><u>-</u></u>	<u><u>-</u></u>

Fundraising expenses

Other Fundraising Expenses	<u>2,960</u>	<u>400</u>
Total Fundraising Expenditure	<u><u>2,960</u></u>	<u><u>400</u></u>

Note 2 Other income

	2025 €	2024 €
Miscellaneous income	<u>-</u>	<u>1,520</u>

Note 3 Premises costs

	2025 €	2024 €
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The cost of premises utilised in the year comprises:

Heating and electricity	2,560	2,853
Other premises costs	<u>1,015</u>	<u>1,593</u>
	<u><u>3,575</u></u>	<u><u>4,446</u></u>

Note 4 Financing charges

	2025 €	2024 €
Financing charges comprise:		
Other financing costs	<u>115</u>	<u>137</u>

Fine Gael Cavan County

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

Note 5 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	
<i>European election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses		
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	1,681	7,582
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	-
Other campaign expenses	-	-
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses	-	-
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>1,681</u>	<u>7,582</u>

Fine Gael Cavan County

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

Note 6 Tangible assets

Cost or valuation	Freehold Premises €
At 1 Jan 2025	225,000
Additions	-
Revaluation	-
At 31 Dec 2025	<u>225,000</u>
Depreciation	€
At 1 Jan 2025	3,000
Charge	3,000
Revaluation	-
At 31 Dec 2025	<u>6,000</u>
Net book value	
At 31 Dec 2025	<u>219,000</u>
At 31 Dec 2024	<u>222,000</u>

Fine Gael Cavan County's freehold premises at Teach Fine Gael, 11 Rossa Place, Coleman Road, Co Cavan was valued by Sherry Fitzgerald at €225,000 on 2 February 2024 on an open market basis. The trustees believe the carrying value is not materially different from the market value at 31 December 2025.

At 31 December 2025, a deferred tax liability amounting to €74,250 has been recognised in respect of the timing difference arising on the revaluation of the freehold premises in accordance with FRS102.

There are no capital commitments at the year ended 31 December 2025.

Fine Gael Cavan County

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

Note 7	Debtors	2025	2024
		€	€

Prepayments and accrued income	<u>467</u>	<u>467</u>
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All amounts are receivable within one year.

Note 8	Cash at bank and on hand	2025	2024
		€	€

Current accounts	<u>26,772</u>	<u>29,164</u>
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Note 9	Creditors and accruals	2025	2024
		€	€

Trade creditors and accruals	<u>164</u>	<u>146</u>
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All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Note 10	Accumulated fund	2025	2024
		€	€

The accumulated fund comprises:

Balance at beginning of year	26,485	40,530
(Deficit) for year	<u>(5,411)</u>	<u>(14,045)</u>
Balance at end of year	<u>21,074</u>	<u>26,485</u>

Fine Gael Cavan County

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

Note 11 Related party transactions and key management remuneration

There were no related party transactions.

Note 12 Other reserves	2025	2024
	€	€
Revaluation reserve		
Balance at beginning of year	225,000	225,000
Deferred tax on revalued assets	<u>(74,250)</u>	<u>(74,250)</u>
Balance at end of year	<u>150,750</u>	<u>150,750</u>

Note 13 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members. The deferred tax liability disclosed in Note 6 represents deferred tax recognised on timing differences arising on the revaluation of the freehold premises as required by FRS102.

Note 14 Subsequent events

There were no subsequent events.

Note 15 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Cork North Central Constituency
Financial Statements
for the year ended
31 December 2025**

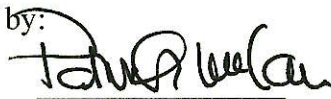
Fine Gael Cork North Central Constituency

Income and Expenditure Account for the year ended 31 December 2025

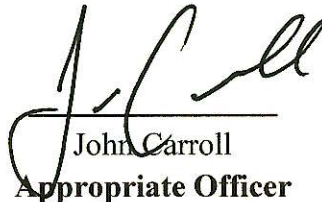
	Note	2025	2024
		€	€
<i>Income</i>			
Fundraising income	1	21,643	3,036
Other income	2	-	34
Total income		<u>21,643</u>	<u>3,070</u>
<i>Expenditure</i>			
Administration	3	864	229
Premises costs	4	754	625
Other Fundraising Expenses	1	6,903	2,470
Financing charges	5	1,639	128
Campaign and election costs	6	69	40,165
Depreciation and Amortisation	7	<u>667</u>	<u>667</u>
Total expenditure		10,896	44,284
Surplus for the year before taxation		10,747	(41,214)
Taxation	15	-	-
Surplus for the year after taxation		<u>10,747</u>	<u>(41,214)</u>

All operations are classed as continuing.

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Cork North Central Constituency

Statement of comprehensive income for the year ended 31 December 2025

		2025 €	2024 €
	Note		
Surplus for the year		10,747	(41,214)
Other comprehensive income			
Revaluation (loss)/gain on property	7	-	-
Deferred tax credit/(charge) on property revaluation	7	-	-
Total other comprehensive (loss)/income for the year		<u>-</u>	<u>-</u>
Total comprehensive (loss)/income for the year		<u>10,747</u>	<u>(41,214)</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Cork North Central Constituency

Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	7	48,666	49,333
Current assets			
Debtors	8	14,935	17,969
Cash at bank and on hand	9	<u>64,781</u>	<u>66,777</u>
		79,716	84,746
Creditors: amounts falling due within one year			
Creditors and accruals	10	(8,888)	(10,115)
Bank loan	11	<u>-</u>	<u>(15,217)</u>
		(8,888)	(25,332)
Net current assets		<u>70,828</u>	<u>59,414</u>
Total assets less current liabilities		<u>119,494</u>	<u>108,747</u>
Provisions for liabilities			
Deferred tax	7	<u>(16,500)</u>	<u>(16,500)</u>
Net assets		<u>102,994</u>	<u>92,247</u>
Reserves			
Accumulated fund	12	69,494	58,747
Revaluation reserve	14	<u>33,500</u>	<u>33,500</u>
		<u>102,994</u>	<u>92,247</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



Patrick Burke
Trustee



John Carroll
Appropriate Officer

Fine Gael Cork North Central Constituency

Statement of Cash Flows for the year ended 31 December 2025

	2025 €	2024 €
Cash flows from operating activities		
Surplus/(deficit) for the year	10,747	(41,214)
Adjustments for:		
Depreciation of tangible assets	667	667
Interest paid and other financing costs	1,639	128
Movement in debtors	3,034	1,533
Movement in creditors	(1,227)	6,883
Net cash generated by operating activities	14,860	(32,003)
Cash flows from financing activities		
Interest paid and other financing costs	(1,639)	(128)
Net cash used in financing activities	(1,639)	(128)
Net (decrease)/increase in cash and cash equivalents	13,221	(32,131)
Cash and cash equivalents at beginning of year	51,560	83,691
Cash and cash equivalents at end of year	64,781	51,560
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	64,781	66,777
Short term borrowings	-	(15,217)
	64,781	51,560

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Cork North Central Constituency

Notes to the financial statements for the year ended 31 December 2025

Note 1 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025	2024
	€	€
Receipts from National draw	3,381	3,036
Other Income	<u>18,262</u>	<u>-</u>
Gross Fundraising Income	<u>21,643</u>	<u>3,036</u>

Fundraising expenses

Other Fundraising Expenses	<u>6,903</u>	<u>2,470</u>
Total Fundraising Expenditure	<u>6,903</u>	<u>2,470</u>

Note 2 Other income	2025	2024
	€	€
Miscellaneous income	-	34

Note 3 Administration	2025	2024
	€	€
<i>Administration comprises:</i>		
Other administrative expenses	864	229

Note 4 Premises costs	2025	2024
	€	€
<i>The cost of premises utilised in the year comprises:</i>		
Other premises costs	754	625

Note 5 Financing charges	2025	2024
	€	€
<i>Financing charges comprise:</i>		
Other financing costs	1,639	128

Fine Gael Cork North Central Constituency

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

Note 6 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	69	22,342
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	-	17,823
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses	-	-
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>69</u>	<u>40,165</u>

Fine Gael Cork North Central Constituency

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

Note 7 Tangible assets

Cost or valuation	Freehold Premises €
At 1 Jan 2025	50,000
Additions	-
Revaluation	-
At 31 Dec 2025	<u>50,000</u>
 Depreciation	 €
At 1 Jan 2025	667
Charge	667
Revaluation	-
At 31 Dec 2025	<u>1,334</u>
 Net book value	
At 31 Dec 2025	<u>48,666</u>
At 31 Dec 2024	<u>49,333</u>

Fine Gael Cork North Central and Fine Gael Cork South Central both jointly own the freehold premises 85 Bandon Road, Cork. This was valued by Rose Property Services at €100,000 on 01 February 2024 on an open market basis. The trustees believe the carrying value is not materially different from the market value at 31 December 2025.

At 31 December 2025, a deferred tax liability amounting to €33,000 has been recognised in respect of the timing difference arising on the revaluation of the freehold premises in accordance with FRS102, of which €16,500 is attributable to Fine Gael Cork North Central.

There are no capital commitments at the year ended 31 December 2025.

Fine Gael Cork North Central Constituency

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

Note 8	Debtors	2025	2024
		€	€

Prepayments and accrued income	<u>14,935</u>	<u>17,969</u>
--------------------------------	---------------	---------------

All amounts are receivable within one year.

Note 9	Cash at bank and on hand	2025	2024
		€	€

Deposit accounts	<u>64,782</u>	<u>66,777</u>
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Note 10	Creditors and accruals	2025	2024
		€	€

Trade creditors and accruals	<u>8,888</u>	<u>10,115</u>
------------------------------	--------------	---------------

All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Fine Gael Cork North Central Constituency

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

Note 11	Bank loans	2025	2024
		€	€

The bank loan relates to an overdraft due as follows:

Within one year	<u>-</u>	<u>15,217</u>
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Note 12	Accumulated fund	2025	2024
		€	€

The accumulated fund comprises:

Balance at beginning of year	58,747	99,961
Surplus for year	<u>10,747</u>	<u>(41,214)</u>
Balance at end of year	<u>69,494</u>	<u>58,747</u>

Note 13 Related party transactions and key management remuneration

There were no related party transactions.

Note 14	Other reserves	2025	2024
		€	€

Revaluation reserve

Balance at beginning of year	33,500	50,000
Deferred tax on revalued assets	<u>-</u>	<u>(16,500)</u>
Balance at end of year	<u>33,500</u>	<u>33,500</u>

Fine Gael Cork North Central Constituency

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

Note 15 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members. The deferred tax liability disclosed in Note 7 represents deferred tax recognised on timing differences arising on the revaluation of the freehold premises as required by FRS102.

Note 16 Subsequent events

There were no subsequent events.

Note 17 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Cork South Central Constituency
Financial Statements
for the year ended
31 December 2025**

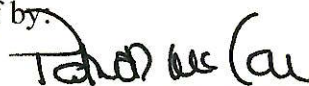
Fine Gael Cork South Central Constituency

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025	2024
		€	€
Income			
Fundraising income	1	<u>11,213</u>	<u>2,364</u>
Total income		<u>11,213</u>	<u>2,364</u>
Expenditure			
Administration	2	909	1,625
Financing charges	3	54	85
Campaign and election costs	4	-	51,840
Depreciation and Amortisation	5	<u>667</u>	<u>667</u>
Total expenditure		1,630	54,217
Surplus/(deficit) for the year before taxation		9,583	(51,853)
Taxation	12	<u>-</u>	<u>-</u>
Surplus/(deficit) for the year after taxation		<u>9,583</u>	<u>(51,853)</u>

All operations are classed as continuing.

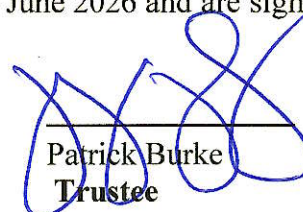
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



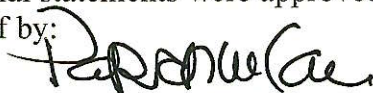
Patrick Burke
Trustee

Fine Gael Cork South Central Constituency

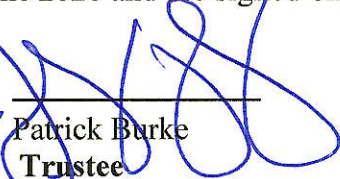
Statement of comprehensive income for the year ended 31 December 2025

		2025 €	2024 €
	Note		
Surplus/(deficit) for the year		9,583	(51,853)
Other comprehensive income			
Revaluation (loss)/gain on property	5	-	-
Deferred tax credit/(charge) on property revaluation	5	-	-
Total other comprehensive (loss)/income for the year		-	-
Total comprehensive income/(loss) for the year		<u>9,583</u>	<u>(51,853)</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


Patrick Burke
Trustee

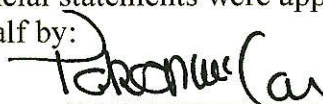

John Carroll
Appropriate Officer

Fine Gael Cork South Central Constituency

Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	48,666	49,333
Current assets			
Debtors	6	18,138	17,255
Cash at bank and on hand	7	<u>34,457</u>	<u>26,757</u>
		52,595	44,012
Creditors: amounts falling due within one year			
Creditors and accruals	8	(546)	(2,213)
Net current assets		<u>52,049</u>	<u>41,799</u>
Total assets less current liabilities		<u>100,715</u>	<u>91,132</u>
Provisions for liabilities			
Deferred tax	5	<u>(16,500)</u>	<u>(16,500)</u>
Net assets		<u>84,215</u>	<u>74,632</u>
Reserves			
Accumulated fund	9	50,715	41,132
Revaluation reserve	11	<u>33,500</u>	<u>33,500</u>
		<u>84,215</u>	<u>74,632</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


John Carroll
Appropriate Officer

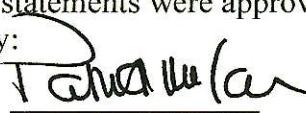

Patrick Burke
Trustee

Fine Gael Cork South Central Constituency

Statement of Cash Flows for the year ended 31 December 2025

	2025 €	2024 €
Cash flows from operating activities		
Surplus/(deficit) for the year	9,583	(51,853)
Adjustments for:		
Depreciation of tangible assets	667	667
Interest paid and other financing costs	54	85
Movement in debtors	(883)	(2,510)
Movement in creditors	(1,667)	(3,923)
Net cash generated by/(used in) operating activities	7,754	(57,534)
Cash flows from financing activities		
Interest paid and other financing costs	(54)	(85)
Net cash used in financing activities	(54)	(85)
Net (decrease)/increase in cash and cash equivalents	7,700	(57,619)
Cash and cash equivalents at beginning of year	26,757	84,376
Cash and cash equivalents at end of year	34,457	26,757
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	34,457	26,757

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Cork South Central Constituency

Notes to the financial statements for the year ended 31 December 2025

Note 1 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025	2024
	€	€
Receipts from National draw	2,250	2,364
Other Income	<u>8,963</u>	<u>-</u>
Gross Fundraising Income	11,213	2,364

Fundraising expenses

Other Fundraising Expenses	<u>-</u>	<u>-</u>
Total Fundraising Expenditure	<u><u>-</u></u>	<u><u>-</u></u>

Note 2 Administration

	2025	2024
	€	€
<i>Administration comprises:</i>		
Other administrative expenses	909	1,625

Note 3 Financing charges

	2025	2024
	€	€
Financing charges comprise:		
Other financing costs	54	85

Fine Gael Cork South Central Constituency

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

Note 4 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	-	18,295
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	-	33,545
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses	-	-
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>-</u>	<u>51,840</u>

Fine Gael Cork South Central Constituency

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

Note 5 Tangible assets

Cost or valuation	Freehold Premises €
At 1 Jan 2025	<u>50,000</u>
At 31 Dec 2025	<u>50,000</u>
 Depreciation	 €
At 1 Jan 2025	667
Charge	<u>667</u>
At 31 Dec 2025	<u>1,334</u>
 Net book value	
At 31 Dec 2025	<u>48,666</u>
At 31 Dec 2024	<u>49,333</u>

Fine Gael Cork North Central and Fine Gael Cork South Central both jointly own the freehold premises 85 Bandon Road, Cork. This was valued by Rose Property Services at €100,000 on 01 February 2024 on an open market basis. The trustees believe the carrying value is not materially different from the market value at 31 December 2025.

At 31 December 2024, a deferred tax liability amounting to €33,000 has been recognised in respect of the timing difference arising on the revaluation of the freehold premises in accordance with FRS102 of which €16,500 is attributable to Fine Gael Cork South Central.

There are no capital commitments at the year ended 31 December 2025.

Fine Gael Cork South Central Constituency

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

Note 6	Debtors	2025	2024
		€	€

Prepayments and accrued income	<u>18,138</u>	<u>17,255</u>
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All amounts are receivable within one year.

Note 7	Cash at bank and on hand	2025	2024
		€	€

Current accounts	<u>34,457</u>	<u>26,757</u>
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Note 8	Creditors and accruals	2025	2024
		€	€

Trade creditors and accruals	<u>546</u>	<u>2,213</u>
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All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Note 9	Accumulated fund	2025	2024
		€	€

The accumulated fund comprises:

Balance at beginning of year	41,132	92,985
Surplus for year	<u>9,583</u>	<u>(51,853)</u>

Balance at end of year	<u>50,715</u>	<u>41,132</u>
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Fine Gael Cork South Central Constituency

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

Note 10 Related party transactions and key management remuneration

There were no related party transactions.

Note 11 Other reserves	2025	2024
	€	€
Revaluation reserve		
Balance at beginning of year	50,000	50,000
Deferred tax on revalued assets	<u>(16,500)</u>	<u>(16,500)</u>
Balance at end of year	<u>33,500</u>	<u>33,500</u>

Note 12 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members. The deferred tax liability disclosed in Note 5 represents deferred tax recognised on timing differences arising on the revaluation of the freehold premises as required by FRS102.

Note 13 Subsequent events

There were no subsequent events.

Note 14 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Dublin Bay South Constituency
Financial Statements
for the year ended
31 December 2025**

Fine Gael Dublin Bay South Constituency

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025	2024
		€	€
<i>Income</i>			
Donations	1	-	670
Fundraising income	2	<u>37,671</u>	<u>9,843</u>
Total income		<u>37,671</u>	<u>10,513</u>
<i>Expenditure</i>			
Administration	3	12,090	2,428
Fundraising expenses	2	16,740	2,670
Financing charges	4	97	71
Campaign and election costs	5	<u>-</u>	<u>38,894</u>
Total expenditure		<u>28,927</u>	<u>44,063</u>
Surplus/(deficit) for the year before taxation		8,744	(33,550)
Taxation	11	<u>-</u>	<u>-</u>
Surplus/(deficit) for the year after taxation		<u>8,744</u>	<u>(33,550)</u>

All operations are classed as continuing.

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


 Patrick McCann
 Trustee


 John Carroll
 Appropriate Officer


 Patrick Burke
 Trustee

Fine Gael Dublin Bay South Constituency

Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<i>Current assets</i>			
Debtors	6	9,200	29,600
Cash at bank and on hand	7	<u>34,853</u>	<u>9,471</u>
		44,053	39,071
<i>Creditors: amounts falling due within one year</i>			
Creditors and accruals	8	<u>-</u>	<u>(3,762)</u>
<i>Net current assets</i>		<u>44,053</u>	<u>35,309</u>
Total assets less current liabilities		<u>44,053</u>	<u>35,309</u>
<i>Net assets</i>		<u><u>44,053</u></u>	<u><u>35,309</u></u>
<i>Reserves</i>			
Accumulated fund	9	<u>44,053</u>	<u>35,309</u>
		<u><u>44,053</u></u>	<u><u>35,309</u></u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Dublin Bay South Constituency

Statement of Cash Flows for the year ended 31 December 2025

	2025 €	2024 €
Cash flows from operating activities		
Surplus/(deficit) for the year	8,744	(33,550)
Adjustments for:		
Interest paid and other financing costs	97	71
Movement in debtors	20,400	(13,128)
Movement in creditors	(3,762)	720
Net cash generated by/(used in) operating activities	25,479	(45,887)
Cash flows from financing activities		
Interest paid and other financing costs	(97)	(71)
Net cash used in financing activities	(97)	(71)
Net increase/(decrease) in cash and cash equivalents	25,382	(45,958)
Cash and cash equivalents at beginning of year	9,471	55,429
Cash and cash equivalents at end of year	<u>34,853</u>	<u>9,471</u>
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	<u>34,853</u>	<u>9,471</u>

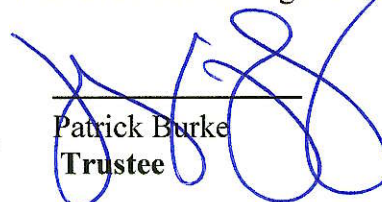
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Dublin Bay South Constituency

Notes to the financial statements for the year ended 31 December 2025

Note 1 Donations

	2025	2024
	€	€
The total donations reported comprise:		
Individual donations	-	670

Under Section 24 of the Electoral Act 1997, a separate reporting is made in respect of donations received. Individual donations refer to amounts received that do not relate to Membership and Subscriptions or Fundraising Income.

Note 2 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025	2024
	€	€
Receipts from National draw	9,120	7,200
Other Income	<u>28,551</u>	<u>2,643</u>
Gross Fundraising Income	<u>37,671</u>	<u>9,843</u>

Fundraising expenses

Other Fundraising Expenses	<u>16,740</u>	<u>2,670</u>
Total Fundraising Expenditure	<u>16,740</u>	<u>2,670</u>

Note 3 Administration

	2025	2024
	€	€
<i>Administration comprises:</i>		
Other administrative expenses	1,503	2,428
Printing costs	<u>10,587</u>	<u>-</u>
Total Administrative expenses	<u>12,090</u>	<u>2,428</u>

Note 4 Financing charges

	2025	2024
	€	€
Financing charges comprise:		
Other financing costs	97	71
		102

Fine Gael Dublin Bay South Constituency

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

Note 5 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	-	16,168
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	-	22,726
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses	-	-
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>-</u>	<u>38,894</u>

Fine Gael Dublin Bay South Constituency

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

Note 6	Debtors	2025 €	2024 €
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Prepayments and accrued income	9,200	29,600
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All amounts are receivable within one year.

Note 7	Cash at bank and on hand	2025 €	2024 €
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Current accounts	34,853	9,471
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Note 8	Creditors and accruals	2025 €	2024 €
--------	------------------------	-----------	-----------

Trade creditors and accruals	-	3,762
------------------------------	---	-------

All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Note 9	Accumulated fund	2025 €	2024 €
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The accumulated fund comprises:

Balance at beginning of year	35,309	68,859
Surplus/(deficit) for year	8,744	(33,550)
Balance at end of year	44,053	35,309

Fine Gael Dublin Bay South Constituency

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

Note 10 Related party transactions and key management remuneration

There were no related party transactions.

Note 11 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members.

Note 12 Subsequent events

There were no subsequent events.

Note 13 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Dublin Rathdown Constituency
Financial Statements
for the year ended
31 December 2025**

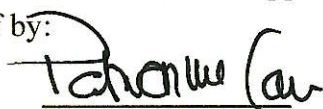
Fine Gael Dublin Rathdown Constituency

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025
		€
Income		
Fundraising income	1	12,909
Other amounts remitted from branches	2	-
Total income		<u>12,909</u>
Expenditure		
Administration	3	119
Financing charges	4	22
Campaign and election costs	5	<u>200</u>
Total expenditure		341
Surplus for the year before taxation		12,568
Taxation	11	-
Surplus for the year after taxation		<u>12,568</u>

All operations are classed as continuing.

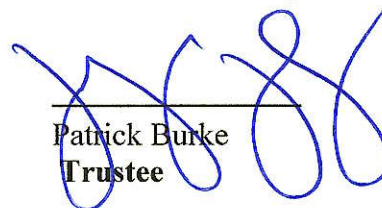
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Dublin Rathdown Constituency

Balance Sheet as at 31 December 2025

	Note	2025 €
<i>Current assets</i>		
Debtors	6	39,805
Cash at bank and on hand	7	<u>7,194</u>
		46,999
<i>Creditors: amounts falling due within one year</i>		
Creditors and accruals	8	(200)
<i>Net current assets</i>		<u>46,799</u>
Total assets less current liabilities		<u>46,799</u>
<i>Net assets</i>		<u><u>46,799</u></u>
<i>Reserves</i>		
Accumulated fund	9	<u>46,799</u>
		<u><u>46,799</u></u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



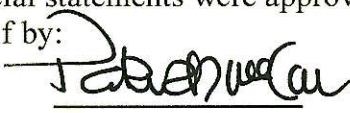
Patrick Burke
Trustee

Fine Gael Dublin Rathdown Constituency

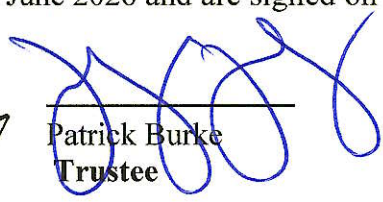
Statement of Cash Flows for the year ended 31 December 2025

	2025 €
Cash flows from operating activities	
Surplus for the year	12,568
Adjustments for:	
Interest paid and other financing costs	22
Movement in debtors	(39,805)
Movement in creditors	200
Net cash used in operating activities	<u>(27,015)</u>
Cash flows from financing activities	
Interest paid and other financing costs	(22)
Net cash used in financing activities	<u>(22)</u>
Net (decrease)/increase in cash and cash equivalents	(27,037)
Cash and cash equivalents at beginning of year	34,231
Cash and cash equivalents at end of year	<u>7,194</u>
Cash and cash equivalents at end of year comprise:	
Cash at bank and in hand	<u>7,194</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Dublin Rathdown Constituency

Notes to the financial statements for the year ended 31 December 2025

Note 1 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025
	€
Receipts from National draw	10,204
Other Income	<u>2,705</u>
Gross Fundraising Income	<u>12,909</u>

Note 2 Other amounts remitted by branches

€3,000 was remitted by branches during the year.

Note 3 Administration

	2025
	€
<i>Administration comprises:</i>	
Other administrative expenses	119

Note 4 Financing charges

	2025
	€
<i>Financing charges comprise:</i>	
Other financing costs	22

Fine Gael Dublin Rathdown Constituency

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

Note 5 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025
	€
<i>European election</i>	
Election and other campaign expenses	-
Donations in kind	-
<i>General election</i>	
Election and other campaign expenses	-
Donations in kind	-
<i>Local elections</i>	
Election and other campaign expenses	-
Donations in kind	-
<i>Mayoral-election</i>	
Election and other campaign expenses	-
Donations in kind	-
<i>Presidential election</i>	
Election and other campaign expenses	200
Donations in kind	-
<i>Referendum</i>	
Campaign expenses	-
<i>General party/policy promotion (conferences, publications, etc.)</i>	
Other campaign expenses	-
Conferences	-
	<u>200</u>

Fine Gael Dublin Rathdown Constituency

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

Note 6	Debtors	2025
		€

Prepayments and accrued income	<u>39,809</u>
--------------------------------	---------------

All amounts are receivable within one year.

Note 7	Cash at bank and on hand	2025
		€

Current accounts	<u>7,194</u>
------------------	--------------

Note 8	Creditors and accruals	2025
		€

Trade creditors and accruals	<u>200</u>
------------------------------	------------

All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Note 9	Accumulated fund	2025
		€

The accumulated fund comprises:

Balance at beginning of year	34,231
Surplus for year	<u>12,568</u>
Balance at end of year	<u>46,799</u>

Fine Gael Dublin Rathdown Constituency

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

Note 10 Related party transactions and key management remuneration

There were no related party transactions.

Note 11 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members.

Note 12 Subsequent events

There were no subsequent events.

Note 13 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Dún Laoghaire Constituency
Financial Statements
for the year ended
31 December 2025**

Fine Gael Dún Laoghaire Constituency

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025	2024
		€	€
Income			
Fundraising income	1	<u>34,909</u>	<u>15,600</u>
Total income		<u>34,909</u>	<u>15,600</u>
Expenditure			
Administration	2	3,764	3,890
Financing charges	3	274	95
Fundraising expenses		801	-
Campaign and election costs	4	<u>460</u>	<u>53,438</u>
Total expenditure		5,299	57,423
Surplus/(deficit) for the year before taxation		29,610	(41,823)
Taxation	10	<u>-</u>	<u>-</u>
Surplus/(deficit) for the year after taxation		<u>29,610</u>	<u>(41,823)</u>

All operations are classed as continuing.

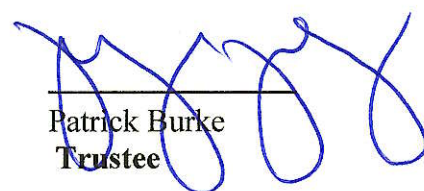
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by.



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Dún Laoghaire Constituency

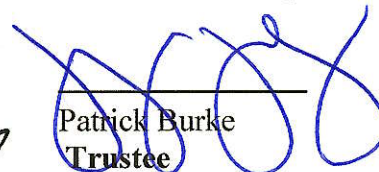
Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
<i>Current assets</i>			
Debtors	5	43,486	28,920
Cash at bank and on hand	6	<u>11,155</u>	<u>11,165</u>
		54,641	40,085
<i>Creditors: amounts falling due within one year</i>			
Creditors and accruals	7	<u>-</u>	<u>(15,054)</u>
<i>Net current assets</i>		<u>54,641</u>	<u>25,031</u>
Total assets less current liabilities		<u>54,641</u>	<u>25,031</u>
<i>Net assets</i>		<u><u>54,641</u></u>	<u><u>25,031</u></u>
<i>Reserves</i>			
Accumulated fund	8	<u>54,641</u>	<u>25,031</u>
		<u><u>54,641</u></u>	<u><u>25,031</u></u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



Patrick Burke
Trustee



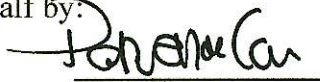
John Carroll
Appropriate Officer

Fine Gael Dún Laoghaire Constituency

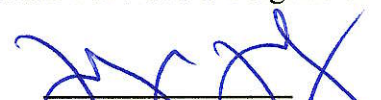
Statement of Cash Flows for the year ended 31 December 2025

	2025 €	2024 €
Cash flows from operating activities		
Surplus/(deficit) for the year	29,610	(41,823)
Adjustments for:		
Interest paid and other financing costs	274	95
Movement in debtors	(14,566)	(5,709)
Movement in creditors	(15,054)	13,678
Net cash generated by/(used in) operating activities	264	(33,759)
Cash flows from financing activities		
Interest paid and other financing costs	(274)	(95)
Net cash used in financing activities	(274)	(95)
Net decrease in cash and cash equivalents	(10)	(33,854)
Cash and cash equivalents at beginning of year	11,165	45,019
Cash and cash equivalents at end of year	11,155	11,165
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	11,155	11,165

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Dún Laoghaire Constituency

Notes to the financial statements for the year ended 31 December 2025

Note 1 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025	2024
	€	€
Receipts from National draw	32,346	15,600
Other Income	<u>2,563</u>	<u>-</u>
Gross Fundraising Income	<u><u>34,909</u></u>	<u><u>15,600</u></u>

Fundraising expenses

Other Fundraising Expenses	<u>801</u>	<u>-</u>
Total Fundraising Expenditure	<u><u>801</u></u>	<u><u>-</u></u>

Note 2 Administration

	2025	2024
	€	€
<i>Administration comprises:</i>		
Other administrative expenses	3,764	3,890

Note 3 Financing charges

	2025	2024
	€	€
Financing charges comprise:		
Other financing costs	274	95

Fine Gael Dún Laoghaire Constituency

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

Note 4 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	-	23,434
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	-	30,004
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	460	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses	-	-
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>460</u>	<u>53,458</u>

Fine Gael Dún Laoghaire Constituency

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

Note 5	Debtors	2025	2024
		€	€
	Prepayments and accrued income	<u>43,486</u>	<u>28,920</u>
All amounts are receivable within one year.			
Note 6	Cash at bank and on hand	2025	2024
		€	€
	Current accounts	<u>11,155</u>	<u>11,165</u>

Note 7	Creditors and accruals	2025	2024
		€	€
	Trade creditors and accruals	<u>-</u>	<u>15,054</u>

All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Fine Gael Dún Laoghaire Constituency

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

Note 8 Accumulated fund

	2025	2024
	€	€
The accumulated fund comprises:		
Balance at beginning of year	25,031	66,854
Surplus/(deficit) for year	<u>29,610</u>	<u>(41,823)</u>
Balance at end of year	<u>54,641</u>	<u>25,031</u>

Note 9 Related party transactions and key management remuneration

There were no related party transactions.

Note 10 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members.

Note 11 Investments

The Party Unit does not hold any investments.

Note 12 Subsequent events

There were no subsequent events.

Note 13 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Kildare South Constituency
Financial Statements
for the year ended
31 December 2025**

Fine Gael Kildare South Constituency

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025	2024
		€	€
<i>Income</i>			
Fundraising income	1	<u>16,576</u>	<u>9,680</u>
Total income		<u>16,576</u>	<u>9,680</u>
<i>Expenditure</i>			
Administration	2	1,034	1,739
Financing charges	3	127	113
Campaign and election costs	4	<u>1,611</u>	<u>22,444</u>
Total expenditure		<u>2,772</u>	<u>24,296</u>
Surplus/(deficit) for the year before taxation		13,804	(14,616)
Taxation	10	<u>-</u>	<u>-</u>
Surplus/(deficit) for the year after taxation		<u>13,804</u>	<u>(14,616)</u>

All operations are classed as continuing.

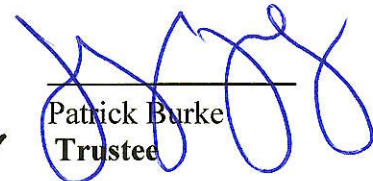
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Kildare South Constituency

Balance Sheet as at 31 December 2024

	Note	2025 €	2024 €
<i>Current assets</i>			
Debtors	5	26,856	20,880
Cash at bank and on hand	6	<u>90,745</u>	<u>84,606</u>
		117,601	105,486
<i>Creditors: amounts falling due within one year</i>			
Creditors and accruals	7	-	(1,689)
<i>Net current assets</i>		<u>117,601</u>	<u>103,797</u>
Total assets less current liabilities		<u>117,601</u>	<u>103,797</u>
<i>Net assets</i>		<u><u>117,601</u></u>	<u><u>103,797</u></u>
<i>Reserves</i>			
Accumulated fund	8	<u>117,601</u>	<u>103,797</u>
		<u><u>117,601</u></u>	<u><u>103,797</u></u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



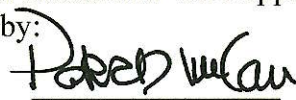
Patrick Burke
Trustee

Fine Gael Kildare South Constituency

Statement of Cash Flows for the year ended 31 December 2025

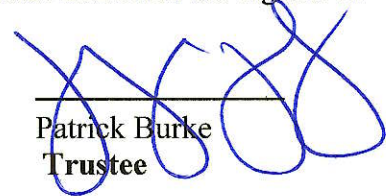
	2025 €	2024 €
Cash flows from operating activities		
Surplus/(deficit) for the year	13,804	(14,616)
Adjustments for:		
Interest paid and other financing costs	127	113
Movement in debtors	(5,976)	(8,340)
Movement in creditors	1,689	1,689
Net cash generated by/(used in) operating activities	6,266	(21,154)
Cash flows from financing activities		
Interest paid and other financing costs	(127)	(113)
Net cash used in financing activities	(127)	(113)
Net increase/(decrease) in cash and cash equivalents	6,139	(21,267)
Cash and cash equivalents at beginning of year	84,606	105,873
Cash and cash equivalents at end of year	<u>90,745</u>	<u>84,606</u>
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	<u>90,745</u>	<u>84,606</u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee


John Carroll
Appropriate Officer


Patrick Burke
Trustee

Fine Gael Kildare South Constituency

Notes to the financial statements for the year ended 31 December 2025

Note 1 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025	2024
	€	€
Receipts from National draw	16,576	9,680
Other Income	-	-
Gross Fundraising Income	<u>16,576</u>	<u>9,680</u>

Note 2 Administration

	2025	2024
	€	€
<i>Administration comprises:</i>		
Other administrative expenses	1,034	1,739

Note 3 Financing charges

	2025	2024
	€	€
Financing charges comprise:		
Other financing costs	127	113

Fine Gael Kildare South Constituency

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

Note 4 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	-	7,936
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	-	14,508
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	1,611	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses	-	-
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>1,611</u>	<u>22,444</u>

Fine Gael Kildare South Constituency

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

Note 5	Debtors	2025	2024
		€	€

Prepayments and accrued income	<u>26,856</u>	<u>20,880</u>
--------------------------------	---------------	---------------

All amounts are receivable within one year.

Note 6	Cash at bank and on hand	2025	2024
		€	€

Current accounts	<u>90,745</u>	<u>84,606</u>
------------------	---------------	---------------

Note 7	Creditors and accruals	2025	2024
		€	€

Trade creditors and accruals	<u>-</u>	<u>1,689</u>
------------------------------	----------	--------------

All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Fine Gael Kildare South Constituency

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

Note 8 Accumulated fund

	2025	2024
	€	€
The accumulated fund comprises:		
Balance at beginning of year	103,797	118,413
Surplus/(deficit) for year	<u>13,804</u>	<u>(14,616)</u>
Balance at end of year	<u>117,601</u>	<u>103,797</u>

Note 9 Related party transactions and key management remuneration

There were no related party transactions.

Note 10 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members.

Note 11 Investments

The Party Unit does not hold any investments.

Note 12 Subsequent events

There were no subsequent events.

Note 13 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.

**Fine Gael Longford Westmeath Constituency
Financial Statements
for the year ended
31 December 2025**

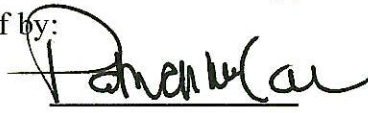
Fine Gael Longford Westmeath Constituency

Income and Expenditure Account for the year ended 31 December 2025

	Note	2025	2024
		€	€
<i>Income</i>			
Donations	1	-	6,400
Fundraising income	2	<u>23,824</u>	<u>16,920</u>
Total income		<u>23,824</u>	<u>23,320</u>
<i>Expenditure</i>			
Administration	3	3,254	3,167
Fundraising expenses	2	-	260
Financing charges	4	88	150
Campaign and election costs	5	<u>90</u>	<u>56,112</u>
Total expenditure		3,431	59,689
Surplus/(deficit) for the year before taxation		20,392	(36,369)
Taxation	11	<u>-</u>	<u>-</u>
Surplus/(deficit) for the year after taxation		<u>20,392</u>	<u>(36,369)</u>

All operations are classed as continuing.

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:


Patrick McCann
Trustee


John Carroll
Appropriate Officer

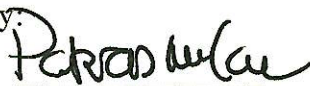

Patrick Burke
Trustee

Fine Gael Longford Westmeath Constituency

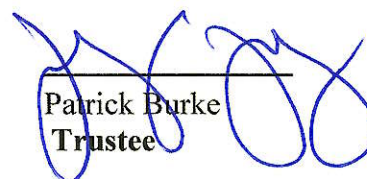
Balance Sheet as at 31 December 2025

	Note	2025 €	2024 €
Current assets			
Debtors	6	42,950	39,320
Cash at bank and on hand	7	<u>30,542</u>	<u>19,767</u>
		<u>73,492</u>	<u>59,087</u>
Creditors: amounts falling due within one year			
Creditors and accruals	8	-	(5,987)
Net current assets		<u>73,492</u>	<u>53,100</u>
Total assets less current liabilities		<u>73,462</u>	<u>53,100</u>
Net assets		<u><u>73,492</u></u>	<u><u>53,100</u></u>
Reserves			
Accumulated fund	9	<u>73,492</u>	<u>53,100</u>
		<u><u>73,492</u></u>	<u><u>53,100</u></u>

The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



Patrick Burke
Trustee



John Carroll
Appropriate Officer

Fine Gael Longford Westmeath Constituency

Statement of Cash Flows for the year ended 31 December 2025

	2025	2024
	€	€
Cash flows from operating activities		
Surplus/(deficit) for the year	20,392	(36,369)
Adjustments for:		
Interest paid and other financing costs	88	150
Movement in debtors	(3,630)	(19,680)
Movement in creditors	(5,987)	5,896
Net cash generated by/(used in) operating activities	10,863	(50,003)
Cash flows from financing activities		
Interest paid and other financing costs	(88)	(150)
Net cash used in financing activities	(87)	(150)
Net increase/(decrease) in cash and cash equivalents	10,775	(50,153)
Cash and cash equivalents at beginning of year	19,767	69,920
Cash and cash equivalents at end of year	<u>30,542</u>	<u>19,767</u>
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	<u>30,542</u>	<u>19,767</u>

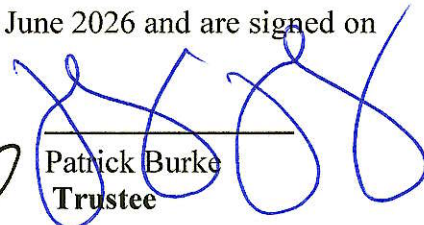
The financial statements were approved by the Trustees on 29 June 2026 and are signed on their behalf by:



Patrick McCann
Trustee



John Carroll
Appropriate Officer



Patrick Burke
Trustee

Fine Gael Longford Westmeath Constituency

Notes to the financial statements for the year ended 31 December 2025

Note 1	Donations	2025	2024
		€	€

The total donations reported comprise:

Individual donations	-	6,400
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Under Section 24 of the Electoral Act 1997, a separate reporting is made in respect of donations received. Individual donations refer to amounts received that do not relate to Membership and Subscriptions or Fundraising Income.

Note 2 Fundraising and expenditure

The principal sources of fundraising income in the year were as follows:

Fundraising income

	2025	2024
	€	€
Receipts from National draw	20,670	16,920
Other Income	<u>3,154</u>	<u>-</u>
Gross Fundraising Income	<u>23,824</u>	<u>16,920</u>

Fundraising expenses

Other Fundraising Expenses	<u>-</u>	<u>260</u>
Total Fundraising Expenditure	<u>-</u>	<u>260</u>

Note 3	Administration	2025	2024
		€	€

Administration comprises:

Other administrative expenses	3,254	3,167
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Note 4	Financing charges	2025	2025
		€	€

Financing charges comprise:

Other financing costs	87	150
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Fine Gael Longford Westmeath Constituency

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

Note 5 Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997, as amended) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise:

	2025	2024
	€	€
<i>European election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>General election</i>		
Election and other campaign expenses	(50)	23,216
Donations in kind	-	-
<i>Local elections</i>		
Election and other campaign expenses	-	32,896
Donations in kind	-	-
<i>Mayoral-election</i>		
Election and other campaign expenses	-	-
Donations in kind	-	-
<i>Presidential election</i>		
Election and other campaign expenses	140	-
Donations in kind	-	-
<i>Referendum</i>		
Campaign expenses	-	-
<i>General party/policy promotion (conferences, publications, etc.)</i>		
Other campaign expenses	-	-
Conferences	-	-
	<u>90</u>	<u>56,112</u>

Fine Gael Longford Westmeath Constituency

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

Note 6	Debtors	2025 €	2024 €
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Prepayments and accrued income	<u>42,950</u>	<u>39,320</u>
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All amounts are receivable within one year.

Note 7	Cash at bank and on hand	2025 €	2024 €
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Current accounts	<u>30,542</u>	<u>19,767</u>
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Note 8	Creditors and accruals	2025 €	2024 €
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Trade creditors and accruals	<u>-</u>	<u>5,987</u>
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All amounts are payable within one year.

There are no contingent liabilities arising at the year end.

Trade creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. The terms of the accruals are based on the underlying contracts. Taxes, including social security, are repayable at various dates in accordance with applicable statutory provisions.

Fine Gael Longford Westmeath Constituency

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

Note 9 Accumulated fund

	2025	2024
	€	€
The accumulated fund comprises:		
Balance at beginning of year	53,100	89,469
Surplus for year	<u>20,392</u>	<u>(36,369)</u>
Balance at end of year	<u>73,492</u>	<u>53,100</u>

Note 10 Related party transactions and key management remuneration

There were no related party transactions.

Note 11 Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members.

Note 12 Subsequent events

There were no subsequent events.

Note 13 Approval of financial statements

The Trustees approved these financial statements for issue on 29 June 2026.