



Annual Report and Statement of Accounts



***for the year ended
31 December 2025***



**FINANCIAL STATEMENTS
for the year ended 31 December 2025**

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OVERVIEW STATEMENT

for the year ended 31 December 2025

GOVERNANCE OF THE PARTY

JURISDICTION

The Green Party in Northern Ireland is a Regional Group of Green Party/Comhaontas Glas. The Regional Group is registered on the Northern Ireland register of political parties as maintained by the Electoral Commission under the Political Parties Elections Referendums Act 2000. (PPERA)

RESPONSIBLE OFFICERS

For the purposes of the Political Parties Elections Referendums Act 2000, the responsible officers are as follows:

Malachai O'Hara – Party Leader for Green Party Northern Ireland (*re-elected November 2024*)

Elaine Crory – Nominating Officer (*re-elected November 2024*)

Patricia Denvir – Treasurer (*re-elected November 2024*)

Responsible officers who resigned or their term ended during the year:

None.

ELECTED OFFICIALS

Councillor Anthony Flynn (*Belfast City Council*)

Councillor Áine Groogan (*Belfast City Council*)

Councillor Lauren Kendall (*Ards and North Down Borough Council*)

Councillor Barry McKee (*Ards and North Down Borough Council*)

Councillor Brian Smith (*Belfast City Council*)

There are thirteen elected members on the Regional Executive Committee.

The Party Leader and Deputy Leader are chosen by members of Green Party Northern Ireland by preferendum (Modified de Borda Count), except where two candidates are nominated, in which case a simple majority will apply, for a four-year term. Other committee members are chosen by members by preferendum (Modified de Borda Count) or by a matrix vote, for a two-year term.

The most recent Regional EC election took place in November 2024.

TREASURER

Patricia Denvir (*re-elected November 2024*)

OVERVIEW STATEMENT
for the year ended 31 December 2025 (*Continued*)

BANKERS

The Co-Operative Bank – Business
Business Customer Services
PO Box 4931
Swindon
SN4 4PL
England

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
TN9 1BE
England

AUDITORS

Hayden Brown
Chartered Accountants
Grafton Buildings
34 Grafton Street
Dublin
D02 XY06

REGISTERED ADDRESS

PO Box 369
Bangor
County Down
BT20 9FJ



OVERVIEW STATEMENT

for the year ended 31 December 2025 (*Continued*)

GOVERNING BODY

The Regional Executive Committee (EC) functions as the body responsible for the governance and day to day running of the Party. It meets every month and consists of the Party Leader, the Party Deputy Leader, the Party Chair, the Party Treasurer, plus nine other members elected at Annual General Meeting.

The Regional EC establishes Executive Steering Groups in key areas, which act as points of contact with officers of Constituency and Local Groups.

PARTY OFFICERS

The Party Leader and Deputy Leader are elected by the complete membership for a four-year term. The Party Chair is elected for a two-year term. The Party Leader, the figurehead and principal spokesperson for the Party, sits on all the main committees, and is centrally involved in shaping the strategic direction of the Party. The Deputy Leader, as well as being a figurehead and spokesperson in their own right, deputises for the Party Leader when necessary. The Party Chair chairs the Annual General Meeting, the Executive Committee, and the Electoral Task Force and is the registered party nominating officer with the Electoral Commission Northern Ireland.

The Treasurer of the Green Party Northern Ireland is elected every two years at the Annual General Meeting and is responsible for preparation and submission of information to the Electoral Committee in accordance with the PPERA 2000. They are responsible for keeping proper accounting records and reporting to the EC and membership on financial matters.

LOCAL STRUCTURES

The Constituency Group consists of all the Party members living within that specific constituency.

It is the Constituency Groups which mainly organise meetings and events, select candidates for their area, support and canvass for their candidates, and promote the Party and its policies locally.

Each Constituency Group elects local group officers such as Chair, Secretary, Treasurer for a one-year term.

SCOPE OF THE FINANCIAL STATEMENTS

The financial statements reflect the transactions of the Green Party Northern Ireland Central Party only. Local groups prepare annual accounts for their group members, but these accounts are not consolidated with Green Party Northern Ireland financial statements.



REGIONAL EXECUTIVE COMMITTEE'S REPORT for the year ended 31 December 2025

The Regional Executive Committee is pleased to present the financial statements of the Green Party Northern Ireland for the year ended 31 December 2025.

PRINCIPAL ACTIVITY DURING THE YEAR

The principal activity of the Regional Group during the year was to further the aims and objectives of the Green Party/Comhaontas Glas in the region of Northern Ireland. In particular, the Regional Group is charged with creating a measurable strategic plan to maximise electoral success within the Region.

RESULTS FOR THE YEAR

The detailed results for the year are set out in the income and expenditure account.

The Party recorded a net surplus for the year of £25,270 and, together with the retained revenue reserves brought forward from the previous year of £55,819 leaves a surplus to carry forward to 2026 of £81,089

RISKS AND UNCERTAINTIES

There are no significant risks or uncertainties relating to the Party's activities.

EVENTS AFTER THE BALANCE SHEET DATE

There have been no events after the end of the reporting year that require any adjustment to, or additional disclosure in, the 2025 financial statements.

GOING CONCERN

Based on the results for the year and the year-end financial position, the Regional EC believes that the Party has adequate resources to continue in operational existence for the foreseeable future (at least twelve months from the date of approval of the financial statements for the year ended 31 December 2025).

VOLUNTEERS

Green Party Northern Ireland is dependent on a network of volunteers for its activities. It is not possible to place a monetary value on this voluntary effort, but it is essential to enable the Party to achieve its objectives.

ACCOUNTING RECORDS

The measures taken by the Regional EC regarding the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, ensuring the Party Treasurer has appropriate expertise and the provision of adequate resources to the finance function.



**REGIONAL EXECUTIVE COMMITTEE'S REPORT
for the year ended 31 December 2025 (*Continued*)**

TRANSACTIONS INVOLVING EXECUTIVE COMMITTEE MEMBERS

Transactions in relation to the business of the Party in which Regional EC members had an interest are set out in note 13 to the financial statements for the year ended 31 December 2025.

STATUS

The Green Party Northern Ireland is governed by its Rules and Procedures and the Green Party/ Comhaontas Glas Constitution. The Party is included in the Northern Ireland register of political parties as maintained by the Electoral Commission.

AUDITORS

The auditors, Hayden Brown, Chartered Accountants, have indicated their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Regional Executive Committee on 13 June 2026 and signed on its behalf by:

Malachai O'Hara
Party Leader and Responsible Officer

Patricia Denvir
Treasurer and Responsible Officer



**STATEMENT OF RESPONSIBLE OFFICER'S RESPONSIBILITIES
for the year ended 31 December 2025**

I am responsible for preparing the financial statements in accordance with applicable laws and regulations.

I am required to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the Party as at 31 December 2025 and of its surplus or deficit for the year then ended.

In preparing the financial statements, I am required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with generally applicable accounting practice in Northern Ireland including FRS 102, subject to any material departure being disclosed and explained in the financial statements;
- include any additional information required by law or regulation; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Party will continue in operation.

I am responsible for keeping all proper and usual books of account of the Party that:

- disclose at any time, with reasonable accuracy, the financial position of the Party at that time; and
- enable me to ensure that the financial statements comply with the guidelines.

Patricia Denvir
Treasurer and Responsible Officer

13 June 2026



**STATEMENT OF REGIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES
for the year ended 31 December 2025**

The Regional Executive Committee (EC) is responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice, including the accounting standards issued by the Financial Reporting Council (FRC).

The Regional EC is required to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the Party and of the surplus or deficit for that year.

In preparing the financial statements, the Regional EC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Party will continue in operation.

The Regional EC confirms that it has complied with the above requirements in preparing the financial statements. The Regional EC is responsible for keeping proper accounting records which disclose at any time, with reasonable accuracy, the financial position of the Party, and to enable it to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland. It is also responsible for safeguarding the assets of the Party and hence for taking steps for the prevention and detection of fraud and other irregularities.

Malachai O'Hara
Party Leader and Responsible Officer

Patricia Denvir
Treasurer and Responsible Officer

13 June 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREEN PARTY NORTHERN IRELAND

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Green Party Northern Ireland for the year ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Party as at 31 December 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Regional Executive's use of the going concern basis of accounting in the 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 Regional Executive with respect to going concern are described in the relevant sections of this report.

Continued /...

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREEN PARTY NORTHERN IRELAND (*Continued*)

Other information

The Regional Executive Committee is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the 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 this gives rise to a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Other matters on which we are required to report:

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

- we have obtained all the information and explanations which we consider necessary for the purpose of our audit;
- in our opinion, the information given in the Executive Committee's Report is consistent with the financial statements;
- in our opinion the accounting records of the Party were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

RESPECTIVE RESPONSIBILITIES

Respective responsibilities of Regional Executive Committee and the Responsible Officer for the financial statements

The responsibilities of the Responsible Officer regarding the preparation of the financial statements and the keeping of proper and usual books of account of the Party are set out in the Statement of Responsible Officer's responsibilities.

As explained more fully in the Statement of Regional Executive Committee's Responsibilities set out on page 8, the Regional Executive Committee is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view, and for such internal control as is determined to be necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Continued /...

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREEN PARTY NORTHERN IRELAND (*Continued*)

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

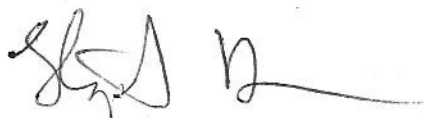
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is set out in the Appendix to our Auditor's Report. The description forms part of our Auditor's Report.

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

Our 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.



Stephen Brown

for and on behalf of:

Hayden Brown

Chartered Accountants and Statutory Audit Firm

Grafton Buildings

34 Grafton Street

Dublin

D02 XY06

13 June 2026

APPENDIX TO INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREEN PARTY NORTHERN IRELAND

Further information regarding the scope of our responsibilities as auditors

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

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

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

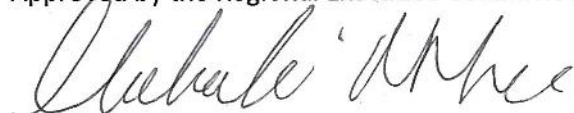


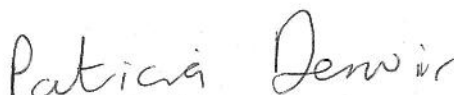
INCOME AND EXPENDITURE ACCOUNT AND RETAINED REVENUE RESERVES for the year ended 31 December 2025

	2025		2024	
	£	£	£	£
INCOME				
Membership and subscriptions (<i>note 2</i>)	13,159		19,447	
Donations (<i>note 3</i>)	22,042		18,611	
Contributions from constituency groups	2,622		4,585	
Fundraising (<i>note 4</i>)	10,353		2,646	
Deposit interest	1,643		1,683	
Total income		49,819		46,972
EXPENDITURE				
Campaign and publicity costs (<i>note 5</i>)	8,471		19,146	
Fundraising costs (<i>note 4</i>)	6,680		5,920	
Administration and office costs (<i>note 6</i>)	4,388		6,549	
Membership fee allocation to constituencies	3,814		9,340	
Bank charges	564		667	
Miscellaneous	—		240	
Total expenditure		(23,917)		(41,862)
Surplus for the year		25,902		5,110
Corporation taxation (<i>note 7</i>)		632		—
Surplus after corporation taxation		25,270		5,110
Balance brought forward at beginning of year		55,819		50,709
Balance carried forward at end of year (<i>note 11</i>)		81,089		55,819

There were no other gains and losses other than those stated above. All income and expenditure are in respect of continuing activities.

Approved by the Regional Executive Committee on 13 June 2026 and signed on its behalf by:


Malachai O'Hara
 Party Leader and Responsible Officer


Patricia Denvir
 Treasurer and Responsible Officer

The notes on pages 16 to 22 form an integral part of these financial statements.

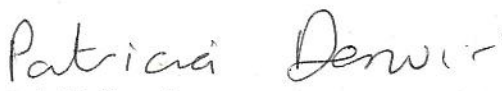


BALANCE SHEET
as at 31 December 2025

	2025		2024	
ASSETS EMPLOYED	£	£	£	£
CURRENT ASSETS				
Debtors and prepayments (<i>note 8</i>)	3,894		4,406	
Cash at bank and in hand (<i>note 9</i>)	83,126		57,029	
		87,020		61,435
CREDITORS (amounts falling due within one year)				
Creditors and accruals (<i>note 10</i>)		5,931		(5,616)
NET CURRENT ASSETS		81,089		55,819
TOTAL ASSETS LESS CURRENT LIABILITIES		81,089		55,819
REPRESENTED BY				
Retained revenue reserves (<i>note 11</i>)		81,089		55,819

Approved by the Regional Executive Committee on 13 June 2026 and signed on its behalf by:


Malachai O'Hara
Party Leader and Responsible Officer


Patricia Denvir
Treasurer and Responsible Officer

The notes on pages 16 to 22 form an integral part of these financial statements.



CASH FLOW STATEMENT

for the year ended 31 December 2025

	2025	2024
	£	£
Net cash inflow from operating activities (<i>note below</i>)	26,097	6,320
Net cash inflow for the year	26,097	6,320
Cash and cash equivalents at beginning of year	57,029	50,709
Increase in cash and cash equivalents for the year	26,097	6,320
Cash and cash equivalents at end of year	83,126	57,029
Net cash inflow from operating activities:		
Net surplus for the year	25,270	5,110
Adjustments for:		
Decrease (increase) in debtors	512	(4,406)
Increase in creditors	315	5,616
	26,097	6,320



NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements for the year ended 31 December 2025 have been prepared in accordance with Financial Reporting Standard FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland".

The financial statements are prepared in pound sterling (£) which is also the functional currency of the Party.

(b) Scope of the financial statements

The financial statements reflect the transactions of the Green Party Northern Ireland Regional Central Party only. Local constituency groups in Northern Ireland prepare annual accounts for their group members, but these accounts are not consolidated within the Party's annual financial statements.

(c) Income

Income arises principally from voluntary donations, members' subscriptions, fundraising and interest income.

Income is accounted for when the Party has entitlement, there is certainty of receipt and the amount is measurable. Membership subscriptions are taken to revenue in the financial year in which they are received.

(d) Expenditure

Expenditure is accounted for on an accruals basis.

(e) Taxation

A provision for taxation is required as deposit interest is liable to corporation taxation.

(f) Financial instruments

Financial assets and liabilities are recognised only when the organisation becomes a party to the contractual provisions of the instrument. They are recognised initially at cost, which is measured at the transaction price including material transaction costs. Financial assets and liabilities are offset when the Party currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

(i) Trade and other debtors:

Trade and other debtors are initially recognised at transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

(ii) Trade and other creditors:

Trade and other creditors are initially recognised at transaction price (including transaction costs).



NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025 (*Continued*)

1. ACCOUNTING POLICIES (*Continued*)

(g) *Significant accounting judgements and key sources of estimation uncertainty*

In the application of the Party's accounting policies which are described above, the Responsible Officer is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The Responsible Officer does not consider that there are any critical judgements or sources of estimation uncertainty except for those set out in the accounting policies above.

2. MEMBERSHIP AND SUBSCRIPTIONS	2025 £	2024 £
The membership and subscriptions comprise:		
Collected by Regional Central Party	13,159	19,447
	<u>13,159</u>	<u>19,447</u>
The total amount is made up as follows:		
Individual subscriptions	13,159	19,447
	<u>13,159</u>	<u>19,447</u>
3. DONATIONS	2025 £	2024 £
The total donations comprise:		
Individual donations (€20,336)	17,958	10,390
Green Party/Comhaontas Glas (€5,000)	4,084	8,221
	<u>22,042</u>	<u>18,611</u>



NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025 (*Continued*)

3. DONATIONS (*Continued*)

Individual donations

The breakdown of individual donations in Euro is as follows:

	2025	
	Number	€
<i>From within Northern Ireland to Regional Central Party</i>		
Up to €100	386	9,031
Over €100 up to €500	14	2,459
Over €500 up to €1,000	4	2,602
Over €1,000 up to €1,500	2	2,437
Over €1,500 up to €2,000	1	1,422
Over €2,000 up to €2,500	1	2,385
Total	408	20,336
<i>From outside Northern Ireland to Regional Central Party</i>		
Over €4,000 to €5,000	1	5,000

The exchange rate used to convert total donations from Sterling to Euro is 1.15.

4. FUNDRAISING	2025	2024
	£	£
The principal sources of fundraising comprise:		
<i>Income</i>		
Conference, Annual General Meeting and Gala Ball	10,353	2,646
<i>Expenses</i>		
Conference, Annual General Meeting and Gala Ball	6,680	5,920
5. CAMPAIGN AND PUBLICITY COSTS	2025	2024
	£	£
<i>Campaign and publicity costs comprise:</i>		
UK General election	–	19,146
Publicity	8,471	–
	8,471	19,146



NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025 (*Continued*)

6.	ADMINISTRATION AND OFFICE COSTS	2025	2024
		£	£
	The administration costs comprise:		
	Membership software	1,693	2,382
	Communications	1,924	1,860
	Members' expenses	746	648
	Sundry	25	159
	Graphic design consultancy	–	1,500
		<u>4,388</u>	<u>6,549</u>
7.	CORPORATION TAXATION	2025	2024
		£	£
	The corporation taxation comprise:		
	Corporation taxation on deposit interest	632	–
		<u>632</u>	<u>–</u>
8.	DEBTORS AND PREPAYMENTS	2025	2024
		£	£
	The debtors and prepayments comprise:		
	Prepayments and sundry debtors	3,894	4,406
		<u>3,894</u>	<u>4,406</u>
9.	CASH AT BANK AND IN HAND	2025	2024
		£	£
	The cash at bank and in hand comprises:		
	Deposit accounts	74,896	45,108
	Current accounts	8,230	11,921
		<u>83,126</u>	<u>57,029</u>



NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2025 (*Continued*)

10. CREDITORS AND ACCRUALS	2025	2024
	£	£
The creditors and accruals comprise:		
Accruals	5,292	5,616
Corporation taxation	639	—
	<u>5,931</u>	<u>5,616</u>

11. RETAINED REVENUE RESERVES	2025	2024
	£	£
The retained revenue reserves comprise:		
<i>Unrestricted</i>		
Balance at beginning of year	55,819	50,709
Movement for the year	25,270	5,110
	<u>81,089</u>	<u>55,819</u>

Financial assets measured at amortised cost comprise cash at bank and in hand and debtors.
Financial liabilities measured at amortised cost comprise creditors and accruals.

12. FINANCIAL INSTRUMENTS	2025	2024
	£	£
<i>Financial assets:</i>		
Financial assets measured at amortised cost	<u>87,020</u>	<u>61,435</u>
<i>Financial liabilities:</i>		
Financial liabilities measured at amortised cost	<u>5,931</u>	<u>5,616</u>

Financial assets measured at amortised cost comprise cash at bank and in hand and debtors.
Financial liabilities measured at amortised cost comprise creditors and accruals.

13. RELATED PARTY AND KEY MANAGEMENT TRANSACTIONS

The Regional Executive Committee functions is the body responsible for the governance of the Party. There is a list of Responsible Officers on page 2 under Governance of the Party. These Regional Executive Committee members are deemed to be related parties for the purposes of Section 33, Related Party Disclosures of FRS 102.

The Regional Executive Committee undertakes the key management decisions of the Party.



NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2025 (*Continued*)

13. RELATED PARTY AND KEY MANAGEMENT TRANSACTIONS (*Continued*)

Remuneration

Regional Executive Members were reimbursed for expenses as follows:	2025 £	2024 £
Party Leader	569	161
Party Deputy Leader	—	265
Fundraising Officer	526	—
	<u>526</u>	<u>—</u>

14. CONSTITUENCY GROUPS

The following is a list of the constituency groups of Green Party Northern Ireland as at the date of approval of these financial statements:

Causeway Coast and Glens	East Belfast
Lagan Valley	North Belfast
Ards and North Down	South Belfast
West Belfast	South Down
Mid and East Antrim	Antrim and Newtownabbey

15. CONTINGENT LIABILITIES

There were no contingent liabilities arising at 31 December 2025 (2024: nil).

16. GOING CONCERN

Based on the results for the year, the year-end financial position, the Regional Executive Committee believes that the Party has adequate resources to continue in operational existence for the foreseeable future (at least twelve months from the date of approval of the financial statements for the year ended 31 December 2025).

17. COMPARATIVE FIGURES

The comparative figures, where necessary, have been regrouped on a basis consistent with the current year. This has not resulted in any change to the overall surplus for the year or the net reserves position at the end of the year.



NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025 (*Continued*)

18. EVENTS AFTER THE BALANCE SHEET DATE

There have been no events after the end of the reporting year that require any adjustment to, or additional disclosure in, the financial statements for the year ended 31 December 2025.

19. STATUS

The Green Party in Northern Ireland is a Regional Group of the Green Party/Comhaontas Glas which is included in the Register of Political Parties by the Registrar of Political Parties in Ireland.

20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Regional Executive Committee on 13 June 2026 and signed on its behalf by:

Malachai O'Hara
Party Leader and Responsible Officer

Patricia Denvir
Treasurer and Responsible Officer