THE GREEN PARTY / AN COMHAONTAS GLAS

Annual Report and Consolidated Statement of Accounts

for the year ended

31 December 2025

CONSOLIDATED 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

EXECUTIVE COMMITTEE (EC)
Colm Healy – National Co-Ordinator and Chair of EC *(elected March 2026)*
Councillor Feljin Jose – Deputy Chair of EC *(elected March 2026)*
Roderic O'Gorman TD – Party Leader *(re-elected May 2025)*
Hazel Chu – Deputy Party Leader *(elected January 2026)*
Councillor Janet Horner – Party Cathaoirleach (Chair) *(elected May 2025)*
Martin Nolan – National Treasurer and Appropriate Officer *(re-elected February 2026)*
Adam Devine – Co-Chair of the Young Greens *(appointed November 2025)*
Ray Cunningham *(appointed May 2025)*
Edel Hackett *(elected February 2026)*
Ashley Jones *(elected February 2026)*
Cristíona Kiely *(elected January 2025)*
Fiona Murphy *(elected January 2025)*
Malachi O'Hara *(elected January 2025)*
Lourda Scott *(elected February 2026)*
Ossian Smyth *(elected January 2025)*

Members who resigned or their term ended during the year:
Cristíona Kiely – National Co-Ordinator and Chair of EC *(term ended March 2026)*
Larry Doyle – Deputy Chair of EC *(term ended March 2026)*
Róisín Garvey – Deputy Party Leader *(resigned October 2025)*
Pauline O'Reilly – Party Cathaoirleach (Chair) *(resigned April 2025)*
Deirdre Sheahan – Co-Chair of the Young Greens *(resigned November 2025)*
Councillor Marianne Butler *(term ended February 2026)*
Martina O'Connor *(term ended February 2026)*
Isobel Roche *(resigned April 2025)*

There are ten elected members on the Executive Committee and five ex-officio members. The Chair of Policy Council is entitled to attend meetings in a non-voting capacity. In addition, the Party Trustees may attend in relation to financial matters.

Elected members are chosen by Green Party members by means of preference voting, with regional and gender quotas in effect, for a two-year term. Ex-officio members of the EC are: Party Leader, Deputy Party Leader, Cathaoirleach, Treasurer and a representative of the Young Greens. Each ex-officio member is elected in their own right to their respective positions by the Party membership, and by the Young Greens in the case of their selected representative.

The most recent EC election took place on 28 February 2026 and the first meeting of the newly elected EC took place on 14 March 2026.

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

TREASURER AND APPROPRIATE OFFICER
Martin Nolan *(re-elected February 2026)*

TRUSTEES
Councillor Tom Kivlehan *(re-elected February 2026)*
Lyn Hagin Meade *(re-elected February 2026)*
Mary Ryder *(re-elected February 2026)*

SOLICITORS
Brendan Hanifin & Co.
10 The Plaza
Main Street
Blanchardstown
Dublin, D15 XH95

Hayes Solicitors LLP
Lavery House
Earlsfort Terrace
Dublin, D02 T625

BANKERS
AIB plc
7/12 Dame Street
Dublin, D02 KX20

Permanent TSB
70 Grafton Street
Dublin, D02 AP68

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

HEAD OFFICE
Morrison Chambers
32 Nassau Street
Dublin, D02 EY67
info@greenparty.ie

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

GOVERNING BODY
The Executive Committee (EC) functions as a body responsible for the governance of the Party. It meets every month and consists of the Party Leader, the Party Deputy Leader, the Cathaoirleach (Party Chair), a representative of the Young Greens, the Party Treasurer, plus ten other members elected at each Annual Convention. It elects the National Co-Ordinator and the Deputy National Co-Ordinator, who chair the EC meetings.

The EC's composition is balanced on both a regional and gender basis.

Through a system of Sub-Committees (SC), made up of EC members and other Party members with particular interests or expertise, specific Party functions and roles are carried out. In particular the Management Committee, which is accountable to the EC, acts for the EC in between EC meetings.

PARTY OFFICERS
The Party Leader is elected by the complete membership for a five-year term. The Deputy Leader is elected for a five-year term, while the Cathaoirleach (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 progress of the Party. The Deputy Leader, as well as being a figurehead and spokesperson in his/her own right, deputises for the Party Leader when necessary. The Party Cathaoirleach chairs the Annual Convention, the Management Committee, and the Electoral Task Force, as well as being a spokesperson for the Party and representing it nationally and internationally.

The Treasurer of the Green Party / Comhaontas Glas is elected annually at the Annual Convention and is responsible, in conjunction with the EC, for formulating and implementing the annual budget.

The Trustees of the Green Party are elected annually at the Annual Convention. The property and assets of the Party are vested in trustees for the duration of their appointment, under conditions of tenure as are determined by the Executive Committee.

POLICY BODY
The principal policy making body of the Party is the Policy Council which meets every three months. Each Constituency Group is entitled to send one voting delegate to Policy Council. The members of Policy Council elect a Chair and Deputy Chair of Policy Council, who chair the Policy Council meetings, and also represent the Policy Council on various committees.

Each Constituency Group and Affiliate Group can submit motions to Policy Council. These motions can be to amend policy, to give a direction to future policy or to stimulate debate in a particular area. All policy documents must also come before Policy Council for approval before publication.

Each major policy area has a policy convener, who oversees the production of policy documents in that area, and chairs Policy Group meetings. The policy convener may be an elected representative who is a spokesperson in that area or may be a member of the Party with an interest or expertise in that area of policy.

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

LOCAL STRUCTURES
The Constituency Group consists of all the Party members living within that specific constituency. Some groups may be further subdivided, and others may consist of two or more neighbouring constituencies merged together.

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

Each Constituency Group elects local group officers such as Chair, Secretary, Treasurer and Public Relations Officer (PRO). These positions are appointed on an annual basis.

HEAD OFFICE OPERATIONS
Head Office is managed by the Party's Office Manager who works along with other full-time and part-time staff.

Head Office carries out the day-to-day administrative functioning of the Party, and the staff are involved with the strategic development of the Party.

SCOPE OF THE CONSOLIDATED FINANCIAL STATEMENTS
The consolidated financial statements reflect the transactions of the Green Party's Head Office and the Green Party Northern Ireland Central Party. Local Accounting Units in Ireland and Constituency Groups in Northern Ireland prepare annual accounts for their group members, but these accounts are not consolidated within the Party's consolidated financial statements. A list of the Accounting Units and Constituency Groups are set out in notes 21 and 22 to the consolidated financial statements.

GREEN PARTY NORTHERN IRELAND (Subsidiary Organisation)
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 each 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.

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.

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

The Executive Committee is pleased to present the consolidated financial statements of the Green Party / Comhaontas Glas for the year ended 31 December 2025.

PRINCIPAL ACTIVITY DURING THE YEAR
The principal activity of the Party is to continue to advance its aims and objectives as set out in the Party's Mission Statement and Strategic Plan.

RESULTS FOR THE YEAR
The detailed results for the year are set out in the consolidated income and expenditure account and retained revenue reserves.

The Party recorded a consolidated net surplus for the year of €159,063 and, together with the retained revenue reserves brought forward from the previous year of €447,483, leaves a surplus to carry forward to 2026 of €606,546.

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 consolidated financial statements.

GOING CONCERN
Based on the results for the year, the year-end financial position and the approved budget for 2026/ 2027, the 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 consolidated financial statements for the year ended 31 December 2025).

VOLUNTEERS
The Green Party / Comhaontas Glas is dependent on a network of volunteers for many of its activities. The dedication and commitment by all these people is greatly appreciated by the Executive Committee. 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 Executive Committee regarding the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the Party are located at the Party's Head Office.

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 Executive Committee members had an interest are set out in note 20 to the consolidated financial statements for the year ended 31 December 2025.

STATUS
The Green Party / Comhaontas Glas is governed by its own constitution. The Party is included in the Register of Political Parties by the Registrar of Political Parties (the Chief Executive of 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 Executive Committee on 13 June 2026 and signed on its behalf by:

Colm Healy
National Co-Ordinator and Chair of the Executive Committee

Martin Nolan
National Treasurer and Appropriate Officer

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

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

The Electoral Acts and Guidelines published by the Standards in Public Office Commission require me to prepare consolidated financial statements that give a true and fair view of the assets, liabilities and financial position of the Party (and any subsidiary organisation within scope) as at 31 December 2025 and of its surplus or deficit for the year then ended.

In preparing the consolidated 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 Ireland including FRS 102, subject to any material departure being disclosed and explained in the consolidated financial statements;
- include any additional information required by law or regulation; and
- prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Party and any subsidiary organisation within scope will continue in operation.

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

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

Martin Nolan
National Treasurer and Appropriate Officer

13 June 2026

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

The Executive Committee is responsible for preparing the consolidated financial statements in accordance with the provisions of the Electoral Act 1997 (as amended), the guidelines issued by the Standards in Public Office Commission and in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council (FRC).

The Executive Committee is required to prepare consolidated financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the Party (and any subsidiary organisations within scope) and of the surplus or deficit for that year.

In preparing the consolidated financial statements, the Executive Committee is 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 Ireland including FRS 102, subject to any material departure being disclosed and explained in the consolidated financial statements;
- include any additional information required by law or regulation; and
- prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Party and any subsidiary organisation within scope will continue in operation.

The Executive Committee confirms that it has complied with the above requirements in preparing the consolidated financial statements. The Executive Committee is responsible for keeping proper accounting records which disclose at any time, with reasonable accuracy, the financial position of the Party and its subsidiary organisations, and to enable it to ensure that the consolidated 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.

Colm Healy
National Co-Ordinator and Chair of the Executive Committee

Martin Nolan
National Treasurer and Appropriate Officer

13 June 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GREEN PARTY / AN COMHAONTAS GLAS

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the consolidated financial statements of the Green Party / Comhaontas Glas for the year ended 31 December 2025 which comprise the Consolidated Income and Expenditure Account, the Consolidated Balance Sheet, the Head Office Balance Sheet, the Consolidated 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 the Electoral Act 1997 (as amended), the guidelines issued by the Standards in Public Office Commission, Irish 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 consolidated financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Party (comprising the Head Office and Subsidiary Organisation) 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", the provisions of the Electoral Act 1997 (as amended) and the guidelines issued by the Standards in Public Office Commission.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs) (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the consolidated 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 consolidated financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the consolidated 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 consolidated financial statements are authorised for issue.

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

Continued /...

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GREEN PARTY / AN COMHAONTAS GLAS *(Continued)*

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report other than the consolidated financial statements and our Auditor's Report thereon. Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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 consolidated 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 consolidated financial statements;
- in our opinion the accounting records of the Party were sufficient to permit the consolidated financial statements to be readily and properly audited and the consolidated financial statements are in agreement with the accounting records.

RESPECTIVE RESPONSIBILITIES

Respective responsibilities of Executive Committee and the Appropriate Officer for the consolidated financial statements

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

As explained more fully in the Statement of Executive Committee's Responsibilities set out on page 9, the Executive Committee is responsible for the preparation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Continued /...

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GREEN PARTY / AN COMHAONTAS GLAS *(Continued)*

In preparing the consolidated financial statements, the 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 consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

A further description of our responsibilities for the audit of the consolidated 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 THE GREEN PARTY / AN COMHAONTAS GLAS

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 consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated 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.

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

		2025		2024
INCOME	**€**	**€**	**€**	**€**
State Funding ***(note 2)***:				
Parliamentary Activities Allowance	**136,511**		715,161	
Electoral Act Allowance	**335,179**		574,916	
Administrative support by the Houses of the Oireachtas	**97,792**		241,360	
Donations ***(note 3)***	**60,683**		78,435	
Membership and subscriptions ***(note 4)***	**67,555**		84,926	
Miscellaneous income ***(note 5)***	**4,563**		48,161	
Gross fundraising income ***(note 6)***	**33,045**		25,154	
Deposit interest	**2,125**		2,387	
Total income		**737,453**		1,770,500
EXPENDITURE				
Staff costs ***(note 7)***	**245,802**		999,645	
Administration costs ***(note 8)***	**195,073**		507,835	
Premises costs ***(note 9)***	**62,465**		59,339	
Depreciation ***(notes 10 and 11)***	**35,671**		42,438	
Fundraising expenses ***(note 6)***	**10,444**		10,123	
Campaign and election costs ***(note 12)***	**10,737**		224,891	
Transfers to branches ***(note 13)***	**18,198**		43,107	
Total expenditure		**(578,390)**		(1,887,378)
Surplus / (Deficit) for the year		**159,063**		(116,878)
Balance brought forward at beginning of year		**447,483**		564,361
Balance carried forward at end of year ***(note 17)***		**606,546**		447,483

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

Colm Healy
National Co-Ordinator and Chair of the Executive Committee

Martin Nolan
National Treasurer and Appropriate Officer

The notes on pages 18 to 35 form an integral part of these consolidated financial statements.

CONSOLIDATED BALANCE SHEET
as at 31 December 2025

	2025		2024	
ASSETS EMPLOYED	**€**	**€**	**€**	**€**
FIXED ASSETS				
Intangible assets ***(note 10)***	**78,935**		109,491	
Tangible assets ***(note 11)***	**238**		5,353	
		79,173		114,844
CURRENT ASSETS				
Debtors and prepayments ***(note 14)***	**104,986**		68,643	
Cash at bank and in hand ***(note 15)***	**496,632**		340,423	
		601,618		409,066
CREDITORS (amounts falling due within one year)				
Creditors and accruals ***(note 16)***		**(74,245)**		(76,427)
NET CURRENT ASSETS		**527,373**		332,639
TOTAL ASSETS LESS CURRENT LIABILITIES		**606,546**		447,483
REPRESENTED BY				
Retained revenue reserves ***(note 17)***		**606,546**		447,483

Approved by the Executive Committee on 13 June2026 and signed on its behalf by:

Colm Healy
National Co-Ordinator and Chair of the Executive Committee

Martin Nolan
National Treasurer and Appropriate Officer

The notes on pages 18 to 35 form an integral part of these consolidated financial statements.

HEAD OFFICE BALANCE SHEET
as at 31 December 2025

	2025		2024	
ASSETS EMPLOYED	**€**	**€**	**€**	**€**
FIXED ASSETS				
Intangible assets ***(note 10)***	**78,935**		109,491	
Tangible assets ***(note 11)***	**238**		5,353	
		79,173		114,844
CURRENT ASSETS				
Debtors and prepayments ***(note 14)***	**100,510**		63,066	
Cash at bank and in hand ***(note 15)***	**401,085**		268,234	
		501,595		331,300
CREDITORS (amounts falling due within one year)				
Creditors and accruals ***(note 16)***		**(67,428)**		(69,318)
NET CURRENT ASSETS		**434,167**		261,982
TOTAL ASSETS LESS CURRENT LIABILITIES		**513,340**		376,826
REPRESENTED BY				
Retained revenue reserves ***(note 17)***		**513,340**		376,826

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

Colm Healy
National Co-Ordinator and Chair of the Executive Committee

Martin Nolan
National Treasurer and Appropriate Officer

The notes on pages 18 to 35 form an integral part of these consolidated financial statements.

CONSOLIDATED CASH FLOW STATEMENT
for the year ended 31 December 2025

	2025 €	*2024* €
Net cash inflow / (outflow) from operating activities ***(note below)***	**156,209**	(32,262)
Investing activities – tangible fixed assets	**-**	-
Investing activities – intangible fixed assets	**-**	-
Net cash inflow / (outflow) for the year	**156,209**	(32,262)

Cash and cash equivalents at beginning of year	**340,423**	372,685
Increase / (Decrease) in cash and cash equivalents for the year	**156,209**	(32,262)
Cash and cash equivalents at end of year	**496,632**	340,423

Net cash inflow / (outflow) from operating activities:		
Net surplus / (deficit) for the year	**159,063**	(116,878)
Adjustments for:		
Depreciation – tangible fixed assets	**5,115**	11,873
Amortisation – intangible assets	**30,556**	30,556
Increase / (Decrease) in debtors	**(36,343)**	106,116
(Decrease) in creditors	**(2,182)**	(63,929)
	156,209	(32,262)

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

1. ACCOUNTING POLICIES

(a) *Statement of compliance, basis of preparation and significant accounting policies*

The consolidated 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 provisions of the Electoral Act 1997 (as amended) and the guidelines issued by the Standards in Public Office Commission.

The consolidated financial statements are prepared in euro (€) which is also the functional currency of the Party.

(b) *Scope of the consolidated financial statements*

The consolidated financial statements reflect the transactions of the Green Party's Head Office and its subsidiary organisation the Green Party Northern Ireland Central Party. Local Accounting Units in Ireland and Constituency Groups in Northern Ireland prepare annual accounts for their group members, but these accounts are not consolidated within the Party's consolidated financial statements. A list of the Accounting Units and Constituency Groups are set out in notes 20 and 21 to the consolidated financial statements.

(c) *Basis of consolidation*

The consolidated financial statements present the results of the Party Head Office and its subsidiary organisation the Green Party Northern Ireland Central Party as if they form a single entity. Transactions and balances between the entities are therefore eliminated in full on consolidation.

(d) *Foreign exchange*

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. All differences are taken to the consolidated income and expenditure account.

(e) *Income*

The principal source of income is derived from statutory funding through the Electoral Act Allowance and the Parliamentary Activities Allowance. Other income arises from voluntary donations, members' subscriptions, government grants, 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.

(f) *Government grants*

Revenue grants from the Department of Housing, Local Government and Heritage for "Increasing the Participation of Women in Local Government: Incentive Funding Scheme for Political Parties" are taken to income when the relevant expenditure is incurred. Unspent funds are treated as deferred income and included in creditors.

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

1. ACCOUNTING POLICIES *(Continued)*

(g) Expenditure

Expenditure is accounted for on an accruals basis.

(h) Intangible fixed assets

Computer software is capitalised at cost and amortised using the straight-line basis over its useful life of five years. Enhancements to computer software are capitalised at cost in the year they are acquired and amortised in line with this policy. Computer software is reviewed for impairment at the end of the first full financial year following acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible assets represent the development costs of computer software and are recognised when a resource is controlled by the Party because of a past event or transaction, it is probable that the expected future economic benefits associated with the asset will flow to the Party and the cost can be reliably measured. Intangible assets are stated at cost less accumulated amortisation.

Amortisation is calculated to write off the original cost of the intangible assets, less estimated residual value, over their expected useful lives, at an annual rate of 20%. Amortisation is charged on a straight-line basis from the year in which assets are put into use by the Party. No amortisation is charged on assets under construction until the construction process is complete and the assets are ready for use. Provision is made for any impairment of intangible assets below their carrying amount.

(i) Tangible fixed assets and depreciation

Tangible fixed assets are recorded at historical cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on furniture and equipment on a straight-line basis over the estimated useful lives of the assets at the rate of 20% per annum.

(j) Operating lease

Rentals paid under the premises rental agreement are charged to the income and expenditure account on a straight-line basis over the period of the lease.

(k) Fund accounting

The following are the categories of funds maintained:

(i) Unrestricted funds:

General funds represent amounts which are expendable at the discretion of the Executive Committee, in furtherance of the objectives of the Party.

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

1. ACCOUNTING POLICIES *(Continued)*

(k) Fund accounting (Continued)

(ii) Restricted funds:

The income from the Electoral Act Allowance and the Parliamentary Activities Allowance is restricted and can only be used for eligible activities under the Acts which specifically excludes expenditure related to elections.

(l) Employees

Apart from the full-time and part-time employees, many activities of the Party are carried out on a voluntary basis. 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.

Pensions:

Up to the end of 2025 employees were eligible to participate in the Party's PRSA Scheme. Employees, where relevant, are enrolled from 1 January 2026 in the new Auto-enrolment Pension Scheme (My Future Fund).

(m) Taxation

Taxation is payable by deduction at source on deposit interest income. A provision for taxation is not required as any surplus arising is not liable to taxation.

(n) 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).

(o) Significant accounting judgements and key sources of estimation uncertainty

In the application of the Party's accounting policies which are described above, the Appropriate 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.

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

1. ACCOUNTING POLICIES *(Continued)*

(o) Significant accounting judgements and key sources of estimation uncertainty (Continued)

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 Appropriate 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. STATE FUNDING

	2025	***2024***
	€	**€**
The state funding comprises:		
Exchequer funding under the Electoral Act 1997	**335,179**	574,916
Parliamentary Activities Allowance	**136,511**	715,161
Administrative support provided by the Houses of the Oireachtas Commission (see analysis below)	**97,792**	241,360
	569,482	1,531,437
The administrative support comprises:		
Wages and salaries ***(note 7)***	**58,980**	201,351
Redundancy related costs	**25,947**	–
Pensions ***(note 7)***	**12,830**	38,581
Equipment, telephone, accommodation ***(note 8)***	**35**	1,428
	97,792	241,360

3. DONATIONS

	2025	***2024***
	€	**€**
The total donations comprise:		
Individual donations – Ireland **(i)**	**40,347**	65,797
Individual donations – Regional Office Northern Ireland **(ii)**	**20,336**	12,638
Corporate donations	**-**	–
	60,683	78,435

Under Section 24 of the Electoral Act 1997 (as amended), a separate accounting is made in respect of donations received in the Republic of Ireland. The Party was registered as a Corporate Donor for the years 2025 and 2024. It is registered as a Corporate Donor for 2026.

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

3. DONATIONS *(Continued)*

(i) Individual donations
– Ireland

The breakdown of individual donations is as follows:

	2025	
	Number	€
From within the State to Head Office		
Up to €100	103	4,993
Over €100 up to €500	66	16,203
Over €500 up to €1,000	6	4,381
Over €1,000 up to €1,500	6	8,170
Over €1,500 up to €2,500	2	4,100
	183	37,847
From outside the State to Head Office		
Over €1,500 up to €2,500	1	2,500
	184	40,347

(ii) Individual donations
– Regional Office Northern Ireland

The breakdown of individual donations is as follows:

	2025	
	Number	€
From within the State (Northern Ireland) to Regional Office		
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
	408	20,336

4. MEMBERSHIP AND SUBSCRIPTIONS

	2025	*2024*
	€	€
The membership and subscriptions comprise:		
Collected by Head Office and Constituency Groups	**67,555**	84,926

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

4. MEMBERSHIP AND SUBSCRIPTIONS *(Continued)*

The total amount is made up as follows:

	2025 €	*2024* €
Individual subscriptions	**67,555**	84,926
Corporate memberships	**–**	–
	67,555	84,926

5. MISCELLANEOUS INCOME

The miscellaneous income comprises:

	2025 €	*2024* €
Constituencies contributions to regional office	**3,014**	5,591
Interest on loan to Party candidate for European election 2024	**1,085**	–
Merchandise proceeds	**304**	541
Sundry	**160**	429
Grant – Participation of Women in Local Government **(i)**	**–**	36,250
Convention – exhibitors' fees	**–**	5,350
	4,563	48,161

(i) The Green Party received a grant from the Department of Housing, Local Government and Heritage for "Increasing the Participation of Women in Local Government: Incentive Funding Scheme for Political Parties" in the year 2023 and which was expended in 2024. The related expenditure is analysed in administration costs set out in note 8. There was no grant received in respect of 2025. An amount of €25,175 was received in December 2025 and the related expenditure will be incurred in 2026. The amount of €25,175 is included in creditors at the year end as deferred income.

6. FUNDRAISING

The principal sources of fundraising comprise:

	2025 €	*2024* €
Income		
Raffle – members' draw	**21,145**	21,927
Gala ball and other events – GPNI	**11,900**	3,227
	33,045	25,154
Expenses		
Raffle – members' draw	**2,766**	2,903
Gala ball and other events – GPNI	**7,678**	7,220
	10,444	10,123

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

7.	STAFF COSTS	*2025*	*2024*
		€	**€**
	The staff costs comprise:		
	Salaries and wages	**134,865**	677,777
	Employers' PRSI	**12,797**	70,055
	Employers' PRSA pension contributions	**383**	6,592
	Training and development	**–**	5,289
	Salaries and wages (*notional)	**58,980**	201,351
	Redundancy related costs (*notional)	**25,947**	–
	Pension costs (*notional)	**12,830**	38,581
		245,802	999,645

* Total staff costs include notional salaries and wages and pension costs which were provided without charge by the Houses of the Oireachtas Commission as administrative support (see note 2).

The number of staff members employed at the year-end was 3 (2024: 11). The full-time equivalent number of staff employed throughout the year was 3 (2024: 13).

From 1 January 2026 the Party facilitated the new Auto-enrolment Pension Scheme (My Future Fund). The Party had in place a Personal Retirement Savings Account scheme (PRSA) available to its employees up to the end of December 2025. Pension deductions were processed through the Party payroll and paid over monthly to the pension fund manager. The Party made an employer contribution of 4% to the scheme in respect of participating employees.

8.	ADMINISTRATION COSTS	*2025*	*2024*
		€	**€**
	The administration costs comprise:		
	Computer systems, CRM, and website maintenance	**60,232**	162,027
	Insurances – general and executive / trustees	**17,863**	18,568
	Premises lease dilapidation provision	**15,000**	–
	Conventions, conferences, and events	**14,148**	75,386
	Treasurer stipend	**12,600**	20,244
	HR consultancy and recruitment	**11,267**	3,721
	Book-keeping and payroll	**8,829**	9,444
	Management consultancy – systems and procedures	**8,036**	–
	Auditors' remuneration	**7,565**	7,992
	Affiliation fees and conference – European Green Party	**6,966**	19,549
	GDPR outsourced supports	**6,606**	39,898
	Balance carried forward	**169,112**	356,829

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

8.	**ADMINISTRATION COSTS *(Continued)***	***2025***	***2024***
		€	**€**
	Balance brought forward	**169,112**	356,829
	Foreign exchange loss / (gain)	**6,497**	(4,767)
	Administration costs GPNI including tax on deposit interest	**6,418**	9,093
	Bank charges	**3,326**	4,303
	Communications and telephone costs	**2,505**	6,793
	Storage facilities rental	**1,368**	5,207
	Printing, postage and stationery	**942**	2,498
	EC training and development	**890**	1,121
	Support for women in politics, Mná Glasa **(i)**	**750**	1,385
	Support for Young Greens / Óige Ghlas	**750**	2,541
	Repairs, maintenance, cleaning and office refurbishment	**633**	6,513
	Events	**615**	3,045
	Leader and deputy leader elections	**615**	28,763
	Other administration expenses	**418**	366
	Legal fees	**169**	4,771
	Computer equipment and telephone **(ii)**	**35**	1,428
	Travel and attending meetings	**30**	4,063
	Redundancy and related costs	**-**	28,066
	Public attitude sampling	**-**	15,314
	Graphic design consultancy	**-**	13,500
	Advertising and media relations	**-**	13,354
	Merchandise and promotion	**-**	2,047
	Intern expenses (not including payroll costs)	**-**	972
	Support for parliamentary party	**-**	630
		195,073	507,835

	2025	2024
(i) Grant – Participation of Women in Local Government		
Staff costs incurred	**-**	36,250

This expenditure relates to staff costs which are included in the overall staff costs (note 7) which were spent on supporting the participation of women in local government by the Party. This is in addition to funds spent by the Party directly and included in administration costs above "Support for women in politics, Mná Glasa" €750 (2024: €1,385).

(ii) Computer equipment and telephone
These services were provided without charge by the Houses of the Oireachtas Commission as administrative support (see note 2).

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

9. PREMISES COSTS

	2025	*2024*
	€	**€**
The premises costs comprise:		
Rental and related charges	**49,200**	46,308
Upkeep and maintenance – service charge	**7,148**	7,018
Other premises costs, including rates	**6,117**	6,013
	62,465	59,339

10. INTANGIBLE FIXED ASSETS

	Computer software
	€
Gross cost	
At 1 January 2025	152,777
Additions during year	-
At 31 December 2025	**152,777**
Accumulated amortisation	
At 1 January 2025	43,286
Provided for the year	**30,556**
At 31 December 2025	**73,842**
Net book amount	
At 31 December 2025	**78,935**
At 31 December 2024	109,491

Expenditure was incurred during 2022 and 2023 in developing a new CRM system and its implementation commenced in April 2023. The expenditure amortisation commenced from the date of implementation in 2023 and will end in mid-2028.

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

11. TANGIBLE FIXED ASSETS

	Furniture and equipment €
Gross cost	
At 1 January 2025	59,364
Additions during year	–
At 31 December 2025	**59,364**
Accumulated depreciation	
At 1 January 2025	54,011
Provided for the year	**5,115**
At 31 December 2025	**59,126**
Net book amount	
At 31 December 2025	**238**
At 31 December 2024	5,353

Property Ownership

The Party does not own any properties.

12. CAMPAIGN AND ELECTION COSTS

	2025 €	*2024* €
Campaign and election costs		
By-Election Galway – candidate support	**1,000**	–
Publicity – GPNI	**9,737**	–
General election	–	80,523
European elections	–	87,957
Local elections	–	10,442
Mayoral election – Limerick	–	10,136
Referendums	–	12,484
UK General elections – Regional Office Northern Ireland	–	23,349
	10,737	224,891

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

13. TRANSFERS TO BRANCHES

	2025 €	2024 €
Accounting Units and Constituency Groups		
Allocation of membership fees and supports	**18,198**	43,107

14. DEBTORS AND PREPAYMENTS

The debtors and prepayments comprise:

	2025 €	2024 €
CONSOLIDATED:		
Amount receivable under the Electoral Act (as amended)	**84,268**	29,674
Prepayments and sundry debtors	**20,718**	38,969
	104,986	68,643
HEAD OFFICE ONLY:		
Amount receivable under the Electoral Act (as amended)	**84,268**	29,674
Prepayments and sundry debtors	**16,242**	33,392
	100,510	63,066

15. CASH AT BANK AND IN HAND

The cash at bank and in hand comprises:

	2025 €	2024 €
CONSOLIDATED:		
Deposit accounts	**436,187**	137,291
Current accounts	**60,435**	203,123
Cash in hand	**10**	9
	496,632	340,423
HEAD OFFICE ONLY:		
Deposit accounts	**350,100**	80,192
Current accounts	**50,975**	188,033
Cash in hand	**10**	9
	401,085	268,234

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

16.	CREDITORS AND ACCRUALS	*2025* €	*2024* €
	The creditors and accruals comprise:		
	CONSOLIDATED:		
	Deferred income – grant from Department of Housing, Local Government and Heritage **(i)**	**25,175**	–
	Accruals	**17,988**	23,301
	Premises lease dilapidation provision	**15,000**	–
	Members' subscriptions refundable by the Party to constituency groups **(ii)**	**13,107**	–
	PAYE / PRSI (month of December)	**2,975**	17,951
	Redundancy provision and related costs	**–**	28,066
	Members' subscriptions refundable by the Regional Party to constituency groups	**–**	7,109
	Holiday pay accrual	**–**	–
		74,245	76,427
	HEAD OFFICE ONLY:		
	Deferred income – grant from Department of Housing, Local Government and Heritage **(i)**	**25,175**	–
	Premises lease dilapidation provision	**15,000**	–
	Members' subscriptions refundable by the Party to constituency groups **(ii)**	**13,107**	–
	Accruals	**11,171**	23,301
	PAYE / PRSI (month of December)	**2,975**	17,951
	Redundancy provision and related costs	**–**	28,066
		67,428	69,318

(i) A total grant of €25,175 was received in December 2025 which related to expenditure to be incurred in 2026 (see note 5 (i)).

(ii) In accordance with the Party Rules and Procedures for Membership (as amended at the Annual Convention of 13 July 2019):

- "Rule 3 – The national party will, by 31 March each year, provide an amount to each Constituency Group corresponding to a proportion of the total annual membership fees collected from the members of that Group in the preceding year"; and
- "Rule 4 – The Executive Committee (EC) will each year determine the proportion of monies to be provided to Constituency Groups as outlined in Rule 3". For the year 2024 the contribution in respect of Ireland was determined as nil. For 2025 the proportion is 25% (€13,107) which was paid in May 2026.

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

17. RETAINED REVENUE RESERVES

		2025		2024
	€	€	€	€
The retained revenue reserves comprise:				
CONSOLIDATED:				
Restricted				
Balance at beginning of year		**90,035**		4,566
Income from state funding	**471,690**		1,290,077	
Expenditure for year allowable	**(409,920)**		(1,204,608)	
Net movement for year		**61,770**		85,469
Balance at end of year		**151,805**		90,035
Unrestricted				
Balance at beginning of year		**357,448**		559,795
Movement for the year		**97,293**		(202,347)
Balance at end of year		**454,741**		357,448
Total retained revenue reserves at end of year				
Restricted		**151,805**		90,035
Unrestricted		**454,741**		357,448
		606,546		447,483

		2025		2024
HEAD OFFICE ONLY:				
The retained revenue reserves comprise:				
Restricted				
Balance at beginning of year		**90,035**		4,566
Income from state funding	**471,690**		1,290,077	
Expenditure for year allowable	**(409,920)**		(1,204,608)	
Net movement for year		**61,770**		85,469
Balance at end of year		**151,805**		90,035

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

17. RETAINED REVENUE RESERVES *(Continued)*	*2025* €	*2024* €
Unrestricted		
Balance at beginning of year	**286,791**	500,137
Movement for the year	**74,744**	(213,346)
Balance at end of year	**361,535**	286,791
Total retained revenue reserves at end of year		
Restricted	**151,805**	90,035
Unrestricted	**361,535**	286,791
	513,340	376,826

Funding received under the Electoral Act 1997 (EAA) and the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 (PAA) 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 EAA €54,594 (2024: €nil) and the PAA €97,211 (2024: €90,035).

18. FINANCIAL INSTRUMENTS	*2025* €	*2024* €
CONSOLIDATED:		
Financial assets		
Financial assets measured at amortised cost	**601,618**	409,066
Financial liabilities		
Financial liabilities measured at amortised cost	**74,245**	76,427

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

HEAD OFFICE ONLY:	*2025* €	*2024* €
Financial assets		
Financial assets measured at amortised cost	**501,595**	331,300
Financial liabilities		
Financial liabilities measured at amortised cost	**67,428**	69,318

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

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

19. OPERATING LEASE COMMITMENTS

The Party's premises lease was for a term of 6 years and eleven months from 26 May 2019 (ending 25 April 2026) and has ended without renewal. The annual rental charge was set at €49,200 per annum.

Future minimum lease payments under non-cancellable operating lease:	***2025*** **€**	***2024*** **€**
Due within one year	**35,000**	49,200
Due within two to three years	**44,642**	16,400
Due after three years	**22,321**	–
	101,963	65,600

The Party entered a new lease on a new property location with effect from 1 March 2026 for a period of 4 years ending on 28 February 2030. The rental charge per annum is €22,321

20. RELATED PARTY AND KEY MANAGEMENT TRANSACTIONS

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

The key management decisions of the Party are undertaken by the Executive Committee in conjunction with the General Secretary and Party Manager. The General Secretary role ended in January 2025.

Party Leader Remuneration
The Party Leader does not receive any remuneration in his role as Party Leader and did not claim any expenses.

Key Management Remuneration
The gross salary amount excluding employer PRSI due to key management personnel (General Secretary and Party Manager) in 2025 was €66,032 (2024: €111,933) including overtime. The General Secretary role ended in January 2025.

Members of Executive Committee
The following executive committee member received remuneration in respect of the year ended 31 December 2025 as follows:

Party National Treasurer: €12,600 (2024: €20,244) for financial duties

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

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

Regional Executive of Green Party Northern Ireland:
Remuneration

Regional Executive Members were reimbursed for expenses as follows:	***2025*** **£**	***2024*** **£**
Party Leader	**654**	161
Party Deputy Leader	–	265

21. ACCOUNTING UNITS

The following is a list of the Accounting Units of the Green Party / Comhaontas Glas as at the date of approval of these consolidated financial statements:

Carlow-Kilkenny	Cavan-Monaghan
Clare	Cork
Donegal	Dublin Bay North
Dublin Bay South	Dublin Central
Dublin Fingal	Dublin North-West
Dublin Rathdown	Dublin South-Central
Dublin South County	Dublin West
Dún Laoghaire	Galway
Kerry	Kildare
Laois	Limerick
Longford-Westmeath	Louth
Mayo	Meath East
Meath West	Mná Glasa
Sligo-Leitrim	Tipperary
Waterford	Wexford
Wicklow	Young Greens / Óige Ghlas

22. GREEN PARTY NORTHERN IRELAND

The Green Party Northern Ireland is a registered political party with the Electoral Commission in Northern Ireland. Its registered address is PO Box 369, Bangor, County Down, BT20 9FJ. It is a regional member of the Green Party / Comhaontas Glas. Its financial results and net assets are not included in the Head Office accounts of the Green Party / Comhaontas Glas.

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

22. GREEN PARTY NORTHERN IRELAND *(Continued)*

The following is a list of the constituency groups of the 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

23. SUBSIDIARY ORGANISATIONS

A Statement of Accounts has been prepared and audited in respect of the Green Party Northern Ireland Central Party (a subsidiary within scope) and it is included in the Party's consolidated financial statements.

24. GOING CONCERN

Based on the results for the year, the year-end financial position and the approved budget for 2026/2027, the 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 consolidated financial statements for the year ended 31 December 2025).

25. CONTINGENT LIABILITIES

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

26. 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.

27. 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 consolidated financial statements for the year ended 31 December 2025.

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

28. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

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

Colm Healy
National Co-Ordinator and Chair of the Executive Committee

Martin Nolan
National Treasurer and Appropriate Officer