Illustrative Template

Statement of Accounts 2025

Political Parties

(and subsidiary organisations)

Standards in Public Office Commission
Received

26 JUN 2026

[Name of Party] Party for Animal Welfare.

Statement of Accounts for the year ended 31 December 2025

Overview Statement (see attached)

Governance of the party

The accounts are approved by the Executive Committee of the party.

Identify the authority by which the party adopts the accounts (e.g. executive committee or similar body elected by the party).

[Names of those serving on executive committee (or similar body elected by the party) and date of election/co-option] Cathal Leavy (since January 2024) and Gerben Vonk (since November 2021)

Appropriate Officer CATHAL LEAVY.

[redacted]

[Name]

[Address]

[Telephone Number]

[Email]

cleavy@outlook.com

c.c. partyforanimalwelfare@gmail.com

Auditors

[Name]

[Address]

[Telephone Number]

[Email]

Structure of the party

Explain the structure of the party. This should include a summary description of the head office operations, central units of the party and the branch/constituency organisation. The geographical areas in which the party and/or units are operating should also be explained e.g. if restricted to certain constituencies, national units, cross-border. Relationships with foundations/bodies raising funds exclusively for party purposes (if they exist) should be explained.

Where the statement of accounts includes a subsidiary organisation, this section should include a brief description of the subsidiary's role in the party.

Scope of the financial statements

The scope of the financial statements – the part, or parts, of the party to which the financial statements relate - should be defined in this section. It is essential that the scope of the financial statements be set out clearly by stating what is within the scope and what is not. The scope should make clear which, if any, subsidiary organisations and accounting units (cumainn, comhairle Dáil ceantair, college branches, national youth sections, etc.) are included in the statement and which are not.

Reference may be made to the manner of accounting by subsidiary organisations and accounting units not included within the scope of the statements of accounts. ***Index to the statement of accounts***

This section should indicate the order in which the required statements appear in the statement of accounts, for example:

The Party for Animal Welfare operates its head office from....
21 Ashbrook, CLONTARF, DUBLIN 3. D03W5P3.
We have no branches with their own accounting units. The only accounting unit is our head office. As regards structure of the party, we have some local area reps around the country eg Meath, Limerick, Sligo-Leitrim and Dublin.

We have no fundraising sources other than membership fees and the occasional donation.

As regards the scope of the financial statements, we include our Party for Animal Welfare AIB A/C and our Paypal A/C statements from 1/1/25 to 31/12/25.

Statement of Appropriate Officer's Responsibilities

I am responsible for preparing the statement of accounts in accordance with applicable laws and regulations.

The Electoral Acts and guidelines published by the Standards in Public Office Commission require me to prepare an annual statement of accounts that gives a true and fair view of the assets, liabilities and financial position of the Party (and any subsidiary organisations within scope) at 31 December 2025 and of its surplus or deficit for the year then ended.

In preparing the statement of accounts, 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 statement of accounts,
- include any additional information required by law or regulation, and
- prepare the statement of accounts on the going concern basis unless it is inappropriate to presume that the Party and any subsidiary organisations within scope will continue in operation.

I am also 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 organisations at that time, and
- enable me to ensure that annual statements of accounts comply with the guidelines.

NAME CATHAL LEAVY (Appropriate Officer) Cathal Leavy

Appropriate officer/title in party

Date 17.06.2026.

[Name of Party] Party for Animal Welfare.

Consolidated Statement of Accounts for year ended 31 December 2025

[Name of Party] Party for Animal Welfare.

Consolidated Statement of Accounts for year ended 31 December 2025

Statement of Income and Expenditure and Retained Revenue Reserves

	Note	*2025* €	*2024* €
Income			
State funding	2	0	0
Membership fees and subscriptions	3	585.00	883.05
Donations	4	275.00	384.80
Donations in kind (including notional donations)	5	0	0
Gross fundraising income	6	0	0
Other amounts remitted by branches	7	0	0
Miscellaneous income	8	0	0
Total Income		860.00	1267.85
Expenditure			
Staff costs	9	0	0
Administration	10	126.75	150.00
Premises costs	11	0	0
Transfers to branches	12	0	0
Application of donations in kind and notional donations	13	0	0
Fundraising expenses	6	0	0
Financing charges	14	64.06	15.64
Campaign and election costs	15	1237.81	400.00
Depreciation	16	0	0
Miscellaneous expenses	17	0	100.00

Total expenditure	1428.62
Surplus/ (deficit) for the year	(568.62) deficit
Balance brought forward at 1 January	2260.05
Balance carried forward at 31 December	1691.43

[Name of appropriate officer] CATHAL LEAVY

[Date] 17.06.2026

[Name of Party] Party for Animal Welfare.

Consolidated Statement of Accounts for year ended 31 December 2025

Statement of Financial Position

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	16	0	0
Investments	18	0	0
Current assets			
Stock	19	0	0
Debtors	20	0	0
Cash and cash equivalents	21	1691.43	2260.05
Current liabilities			
Creditors and Accruals	22	0	0
Loans	23	0	0
Total assets less current liabilities		1691.43	2260.05
Retained revenue reserves		1691.43	2260.05
Other reserves		0	0

[Name of appropriate officer] Cathal Leavy

[Date] 17.06.2026.

[Name of Party] Party for Animal Welfare.

Consolidated Statement of Accounts for year ended 31 December 2025

Statement of Cash Flows for the year ended 31 December 2025

	Notes	2025 €	2024 €
Net cash flows from operating activities			
Net cash inflow/(outflow) from operating activities	25	(568.62)	616.75
Cash flows from financing activities			
Bank interest received		0	0
Bank interest paid		0	0
Repayment of borrowings		0	0
Net cash flows from financing activities		0	0
Cash flows from investing activities			
Receipts from sales of property, plant and equipment		0	0
Payments to acquire tangible fixed assets		0	0
Net cash flows from investing activities		0	0
Net increase/ (decrease) in cash and cash equivalents		(568.62)	616.75
Cash and cash equivalents at 1 January		2260.05	1643.30
Cash and cash equivalents at 31 December	21	1691.43	2260.05

[Name of appropriate officer] CATHAL LEAVY

[Date] 17.06.2026.

[Name of Party] Party for Animal Welfare.

Consolidated Statement of Account for year ended 31 December 2025

Notes forming part of the Statement of Accounts

Note 1. Accounting policies

Statement of compliance

The statement of accounts for the year ended 31 December 2025 have been prepared in accordance with FRS102, the provisions of the Electoral Act 1997 and the guidelines issued by the Standards in Public Office Commission.

Basis of preparation and significant accounting policies

The note should set out accounting policies relating to the material headings in the income and expenditure account and retained revenue reserves, and in the balance sheet, including –

The accounts have been prepared on a cash basis.

- the basis of income recognition; Income is recognised when received and expenditure when paid.
- the basis of expenditure recognition; The party has no employees, fixed assets, investments or liabilities.
- pension arrangements including entitlements, basis of recognition of charge, etc.;
- treatment of employee benefits;
- depreciation policy (including rates and method) and basis of valuation of fixed assets;
- basis of any provisions;
- valuation of investments.

The accounting policies should be applied consistently.

Note 2. State funding

State funding comprises:	2025	2024
	€	€
Exchequer funding under section 19 of the Electoral Act 1997 [a]	0	0
Parliamentary Activities Allowance [b]	0	0
Administrative support provided by the Houses of the Oireachtas	0	0
Other State funding [c]	0	0
Total	0	0

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

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

[c The nature of the state funding should be disclosed. "]

Note 3. Membership fees and subscriptions

	2025	2024
Membership fee and subscription income is comprised as follows:		
	€	€
Collected by Head Office/national units	585.00	883.05
Remitted by subsidiary units	0	0
	585.00	883.05
It is made up of:		
Corporate memberships	0	0
Individual subscriptions	585.00	883.05
	585.00	883.05

Note 4. Donations

	2025	2024
	€	€
Total donations received comprise:		
Individual donations	275.00	384.80
Corporate donations	0	0
Total		
	€275.00	€384.80

Individual donations

The breakdown of individual donations is (the breakdown needs to be provided for the current year only)

	Number	€	€
From within the State		2025	2024
To Head Office			
Up to €100		275.00	384.80
Over €100 to €500		0	0
Over €500 to €1,000		0	0
Over €1,000 to €1,500		0	0
Over €1,500 to €2,500		0	0
[etc]			
		275.00	384.80

To subsidiary A, B etc [repeat total amount, bands and amounts per band for each subsidiary that received individual donations from within the State]

From outside the State

[provide a separate breakdown as outlined above for each geographic area from which individual donations were received]

Corporate donations

[the breakdown of corporate donations should follow the same format as for individual donations].

Under section 24 of the Electoral Act 1997, a separate accounting is made in respect of donations received.

Note 5. Donations in kind

	2025	2024
The estimated value of donations in kind and notional donations received by the party in the year was € (2023: €X). This was applied as outlined in Note 12.	0	0

Note 6. Fundraising

	2025	2024
The principal sources of fundraising income in the year were as follows:	0	0

(Please categorise income based on main sources and insert a table (with current year and comparative year), including 'Other fundraising income', that totals to the reported figure. In addition, categorise direct expenditure on fundraising activities based on the nature of the expenditure and include in the table.)

Note 7. Other amounts remitted by Head Office / branches / subsidiary organisations

	2025	2024
	NONE	NONE

Membership and subscriptions remitted by branches are included in that heading. The balance of funding transferred to Head Office/national unit by branches comprises:

Categorise key components of the income (if material). If not, state 'The balance comprises miscellaneous amounts remitted to Head Office/national unit by branches of the party'.

Note 8. Miscellaneous income

Miscellaneous income comprises:

	2025	2024
	€	€
Investment income	0	0
Rental income	0	0
Service income	0	0
Other income	0	0
	0	0

Note 9. Staff costs

Staff costs comprise:

	2025	2024
	€	€
Salaries and wages	0	0
Employers' PRSI	0	0
Pension costs	0	0
Training and development costs	0	0
Other costs	0	0
	0	0

Staff costs include €x in respect of salaries (2023:€X) and €y in respect of pension costs of staff (2023: €Y) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1).

Staff numbers	**2025**	**2024**
Employed at year end	0	0
Average during year – whole time equivalents	0	0

Note 10. **Administration**

Administration comprises:

	2025	2024
	€	€
Communications and telephone costs	0	0
Equipment rental and maintenance	0	0
Party meetings e.g. Ard Fheis	0	150.00
Printing and publishing	0	0
Professional services	0	0
Auditor's remuneration and expenses	0	0
Staff travel	0	0
Other administrative expenses	126.75	0

Administration includes €x in respect of computer equipment (2023:€X) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1).

Note 11. **Premises costs**

The cost of premises utilised in the year comprises:

	2025	2024
	€	€
Rental and related charges	0	0
Heating and electricity	0	0
Upkeep and maintenance	0	0
Insurance	0	0
Other premises costs	0	0

Premises costs includes €x in respect of the use of premises (2023:€X) provided without charge by the Houses of the Oireachtas Commission as administrative support (see Note 1).

Note 12. Transfers to Head Office / branches / subsidiary organisations

	2025	2024
Transfers to Head Office / branches / subsidiary organisations were made for the following purposes:		
(Categorise transfers by purpose if material)	0	0

Note 13. Application of donations in kind and notional donations

The value of donations in kind and notional donations is set out in Note 4. This amount was applied to non-campaign/election expenses as follows:

	2025	2024
	€	€
Transport	0	0
Fundraising costs	0	0
Premises use	0	0
Other (specify nature if material)	0	0
	0	0

Note 14. Financing charges

	2025	2024
Financing charges comprise:		
	€	€
Loan and mortgage interest	0	0
Overdraft interest	0	0
Finance lease charges	0	0
Other financing costs	64.06	15.64
	64.06	15.64

Note 15. Campaign and election costs

Campaign costs include election expenses (as defined under Section 31 of the Electoral Act 1997) and other expenses incurred in relation to elections or referendum campaigns, or party/policy promotion and comprise [Note: separate analysis to be provided for each campaign]:

	2025	2024
	€	€
Presidential election 20xx		
Election expenses	300.00	0
Other campaign expenses	0	0
Donations in kind	0	0
General election 20xx		
Election expenses	0	200.00
Other campaign expenses	0	0
Donations in kind	0	0
Local elections 20xx		
Election expenses	0	200.00
Other campaign expenses	0	0
Donations in kind	0	0
Bye-election in x constituency		
Election expenses	0	0
Other campaign expenses	0	0
Donations in kind	0	0
Referendum A		
Campaign expenses	0	0
Donations in kind	0	0
General party/policy promotion (public meetings, publications, etc.)		
Expenses	937.81	0
Donations in kind	0	0
	1237.81	400.00

Note 16. **Depreciation and tangible assets**

	Property	Fixtures	Equipment	Vehicles
Gross cost/value	*2025*	*2025*	*2025*	*2025*
At 1 January	0	0	0	0
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 December	0	0	0	0
Accumulated depreciation				
At 1 January	0	0	0	0
Provided for in year	0	0	0	0
Disposals	0	0	0	0
At 31 December	0	0	0	0
Net book value at end of year	0	0	0	0
Net book value at beginning of year	0	0	0	0

	Property	Fixtures	Equipment	Vehicles
Gross cost/value	*2024*	*2024*	*2024*	*2024*
At 1 January	0	0	0	0
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 December	0	0	0	0
Accumulated depreciation				
At 1 January	0	0	0	0
Provided for in year	0	0	0	0
Disposals	0	0	0	0
At 31 December	0	0	0	0
Net book value at end of year	0	0	0	0
Net book value at beginning of year	0	0	0	0

Provide details of any tangible fixed assets pledged as security : NONE

Note 17. **Miscellaneous expenses**

	2025	2024
Miscellaneous expenses comprise:	0	100.00
(Insert a categorisation relevant to the business of the year if material)		

Note 18. **Investments**

	2025	2024
(Classify investments by type if material)	0	0

Note 19. **Stock**

	2025	2024
Stocks consist of (specify)	0	0

Note 20. **Debtors and prepayments**

	2025	2024
(Specify by main categories)	0	0

(Funding due but not yet received from the Oireachtas should be disclosed separately in this note)

Note 21. **Cash and cash equivalents**

The cash balances of the party comprise:

	2025	2024
	€	€
Current accounts	1280.83	1748.04
Deposit accounts	0	0
Cash on hand	0	0
Other cash balances	410.60	512.01
	1691.43	2260.05

Note 22. **Creditors and accruals**

	2025	2024
Creditors and accruals are comprised of:		
	€	€
Payroll taxes	0	0
Creditors	0	0
Accruals	0	0
	0	0

Note 23. **Loans and finance leases**

	2025	2024
The balance of loans and finance leases comprises:		
	€	€
Loans	0	0
Finance leases	0	0
(Insert note setting out any security given)		

Note 24. **Restricted funding**

	2025	2024
	0	0

Funding received under the Electoral Act 1997 and the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 may only be used for the purposes specified in those Acts. The total amount of funding received under those Acts but not yet expended at the year end for the specified purposes was €X (2024:€X).

Note 25. Net cash flow in year

	2025	2024
	(568.62)	616.75

Insert the standard accounting note linking the surplus or deficit of the year per the income and expenditure account and revenue reserves with net cash inflow (outflow) from operating activities.

The net cash outflow from operating activities is equal to the deficit for the year as the party has no non-cash transactions.

[Note 26 Subsidiary organisations]

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

[List the subsidiary organisations]

The following subsidiary organisations of the party have not prepared statements of account for 2025:

[List the subsidiary organisations]

The party has no subsidiary organisations.

Other standard financial reporting disclosure notes

Insert all standard accounting notes including -

- taxation – set out the tax status of the party i.e. liability or exemption from key taxes;
  → The party is not subject to corporation tax.
- operating lease commitments – provide the disclosures required by section 20 of FRS102
  → The party has no operating lease commitments.
- other commitments – set out an estimate of capital or other major financial commitments at year end; → The party has no material financial commitments.
- contingencies and legal actions – state whether any material contingencies exist and, if so, outline their nature; → The party is not involved in any material legal actions.
- related undertakings – set out all related undertakings; → The party has no related undertakings.
- related parties – provide the disclosures required by section 33 of FRS102;
  → There were no related party transactions during the year.
- pension costs – set out the basis for pension provision for the various classes of employees;
  → The party has no employee and no pension obligations.
- insert the date of approval of the statement of accounts by Executive Committee or similar body elected by the party.

These accounts were approved by the Executive Committee on 17/6/2026.

[Party Head Office or Name of Subsidiary Organisation] Party for Animal Welfare

Separate Statement of Accounts for year ended 31 December 2025

[The Standards in Public Office Commission's guidelines require that, in addition to the consolidated statement above, the annual statement of accounts must include separate financial statements of the head office of the political party and of any subsidiary organisations within scope. The format of the Consolidated Statement should be adopted for each separate financial statement, with any alterations as may be appropriate.]

Not applicable as the party has no subsidiary organisations.