National Party

Statement of Accounts

For the financial year ended 31 December 2025

National Party

CONTENTS

National Party

Address and Other Information

Name -	National Party
Address -	Mespil House, Sussex Road, Dublin 04, D04 T4A6
Bankers -	Permanent TSB, Unit 13B Block A, Irishtown Central, Athlone, Co. Westmeath. **and** Bank of Ireland 68 Main Street, Longford Town, Co. Longford

National Party

Overview Statement

For the financial year ended 31 December 2025

Party Nominating Officers:	Patrick Quinlan
	Stephen Redmond
	Paul Conroy
	Paul McWeeney

Structure of the party

The National Party is a political party registered with the Registrar of Political Parties. The administration of the party is organised by the members of the party executive, or 'Ard Chomhairle', which makes decisions on the day-to-day runnings of the organisation.

Scope of the financial statements

The only unit included in the scope of this statement is the National Party Accounting Unit, which is responsible for all accounts of the National Party.

The National Party held **no** subsidiary organisations for the year 2025, and so have not prepared any statements for subsidiary units, nor is the party required to furnish a consolidated statement of accounts.

National Party

Statement of Appropriate Officer's Responsibilities

For the financial year ended 31 December 2025

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 that

• disclose at any time, with reasonable accuracy, the financial position of the Party at that time, and

• enable me to ensure that annual statements of accounts comply with the guidelines.

Faoltín Kennedy

Appropriate Officer

Date: 29.06.26

National Party

Statement of Income and Expenditure

for the financial year ended 31 December 2025

	Note	2025
		€
Income		
State Funding		-
Membership subscriptions		19,806.76
Donations		7764.64
Donations in kind (including notional donations)		-
Other accounts remitted by branches		-
Miscellaneous income		-
Gross Income		**30,352.71**
Expenditure		
Staff Costs		-
Administration		-
Leaflets, literature & promotion		4398.79
IT Costs		1575.93
Room Hire		1460
Equipment		1330.13
Office Supplies		1208.81
Payment Processing Charges		1123.58
Subscriptions		1016.16
Premises Costs		861
Merchandise		840
Bank Charges		101.92
Miscellaneous Expenses	**1***	600
Gross Expenditure		**14,516.32**
(Expenditure)/Income		**15,836.39**

National Party

Balance Sheet		**2025**
as at 31 December 2025	Note	**€**
Fixed Assets		
Tangible Assets		-
Retained revenue reserves		42,640
Current assets		
Bank Balance 31.12.25		22,750.74
Other reserves		2781.31
Stock		-
Debtors		-
Cash and cash equivalents		-
Current liabilities		
Creditors and Accruals		-
Loans		-
Total assets less current liabilities		**68,172.05**

Cash Flow Statement

For the financial year ended 31 December 2025	Note	**€**
Cash Flows from Operating Activities		
Excess Income for the financial period		15,836.39
Movements in Working Capital		-
Movements in Creditors		-
Income generated from operations		**15,836.39**
Net (decrease) / increase in cash and cash equivalents		**15,836.39**
Cash and cash equivalents at beginning of financial period		**9695.66**
Cash and cash equivalents at end of financial period		**25,532.05**

The above financial statements were approved and authorised for issue by the executive committee on date 29.06.26

Signed on behalf of executive committee

Paul Conroy

National Organiser

Executive Committee Activities Report 2025

The principal activities of the National Party in 2025 consisted of political activism aimed at the promotion of the party and its policies.

National Party

Notes to the Financial Statements

1* – Photographer Hire

2 - Accounting Policies

The financial statements are prepared in Euro (€) which is also the functional currency of the party.

The accounts are prepared in accordance with SIPO guidelines.

3 – Revenue Recognition

The party recognises revenue when the amount of revenue can be measured reliably, and it is probable that future economic benefits will flow to the party. The income of the party is comprised primarily of members' contributions and donations.

4 - Expenses recognition

Expenses are recognised as they are notified to the party executive.

5 – Fixed Assets

Fixed Assets are recorded under the principle of historical cost.

5 – Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

6 - Taxation

Any surpluses arising in the income and expenditure account are not liable to taxation.