



The Green Party

(England & Wales)

Reports and Financial Statements

Year ended 31 December 2025

The Green Party

Financial statements for the year ended 31 December 2025

Contents

	Page
Administrative Information	2
Report of the Party's Officers	3
Independent Auditor's Report	5
Income and Expenditure Account	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11

The Green Party

Administrative Information

Party Officers (Registered Officers under the Political Parties, Elections and Referendums Act 2000)

Leader	Zack Polanski	(since 2 September 2025)
Co-Leader	Adrian Ramsay	(until 2 September 2025)
Co-Leader	Carla Denyer	(until 2 September 2025)
Registered Treasurer	Julian Cusack	
Nominating Officer	Chris Williams	

Party Headquarters

PO Box 78066
London
SE16 9GQ

Banks

The Co-operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Auditors

MHA
2 London Wall Place
London
EC2Y 5AU

The Green Party

Report of the Party's Officers for the year ended 31 December 2025

We present the accounts of the Green Party of England and Wales ('The Party') for the year ended 31 December 2025.

REVIEW OF POLITICAL ACTIVITIES

The election of Zack Polanski as Leader of the Party in September triggered an extraordinary growth in the Party's membership, more than trebling our number of members during the second half of 2025. Having stood at 58,322 members at the start of the year we had reached 186,441 members by the end of December 2025.

The rising popularity of the Party was also evident in polling, with the party having roughly doubled its predicted vote share. Having gained a record 7% vote share during the 2024 General Election the Party is now regularly polling at or above 15%.

By the end of December 2025, our number of Principal Authority Councillors had increased to 880 (2024: 809) on 187 (2024: 174) Councils. Greens now form part of the ruling administration on more than 40 Principal Authority Councils, including Mid Suffolk where we are the first Green majority-led Council in England, and Bristol, the first Core City with a Green-led administration.

We would like to thank all our members, donors, supporters and staff for their many contributions to the Party, and to recognise the daily impact of our elected Greens who work hard to implement our policies and to represent their communities at all levels of government.

With record membership and polling numbers at the end of 2025 we are optimistic that we will be able to achieve ever greater electoral success in the years to come, as the Party provides a genuine, and increasingly popular, alternative.

GOVERNANCE

The Party's Executive (GPEx) is responsible for the overall and day-to-day direction of the Party. The members of GPEx during the year were:

Chair	Jon Nott
Leader	Zack Polanski (from 2 September 2025)
Co-Leaders	Adrian Ramsay (until 2 September 2025) Carla Denyer (until 2 September 2025)
Co-Deputy Leaders	Mothin Ali (from 2 September 2025) Rachel Millward (from 2 September 2025)
Deputy Leader	Zack Polanski (until 2 September 2025)
Wales Green Party Leader	Anthony Slaughter
Campaigns Co-ordinator	Asma Alam (from 2 September 2025) Tom Scott (until 2 September 2025)
Elections Co-ordinators	Nicola Day [role share] (from 2 September 2025) Faaiz Hasan [role share] (from 2 September 2025) Brian Candeland (until 2 September 2025)
Equality & Diversity Co-ordinators	Rosa Al-Baldawi [role share] (from 2 September 2025) Luanne Thornton [role share] (from 2 September 2025)
External Communications Co-ordinator	Laura Manston (from 2 September 2025) Molly Scott Cato (until 2 September 2025)
Finance Co-ordinator	Julian Cusack

The Green Party

Report of the Party's Officers for the year ended 31 December 2025

Internal Communications Co-ordinator	Vix Lowthion (from 2 September 2025) <i>Helen Geake (until 2 September 2025)</i>
International Co-ordinator	Fesl Reza-Khan (from 2 September 2025) <i>Frank Sheridan (until 2 September 2025)</i>
Local Party Liaison Officer	Rosie Rawle
Management Co-ordinators	Melanie Earp [role share] (from 2 September 2025) Dylan Lewis-Creser [role share] (from 2 September 2025) <i>Kate Souper (until 2 September 2025)</i>
Policy Development Co-ordinator	Lumin Tucker McLellan (from 2 September 2025) <i>Anne Gayfer (until 2 September 2025)</i>
Publications Co-ordinator	David Lloyd (from 2 September 2025) <i>Edward Milford (until 2 September 2025)</i>
Trade Union Liaison	Kate Jones [role share] (from 2 September 2025) Paul Valentine [role share] (from 2 September 2025) <i>Matthew Hull (until 2 September 2025)</i>
Young Greens Co-Chairs	Callum Clafferty [role share] Ciara Alleyne [role share] (from 2 September 2025) <i>Luanne Thornton [role share] (until 2 September 2025)</i>

The Green Party Council (GPC - formerly GPRC) is responsible for keeping under review the general well-being of the Party and advising GPEx, particularly on matters of political strategy. The GPC Co-Chairs during the year were Joe Hudson-Small and Laura Ecott.

FINANCIAL REVIEW

The Income and Expenditure Account shows that the Party's total income increased by £2,049,125 (39%), while expenditure increased by £742,831 (15%). As a result, the Party made a sharply increased net surplus for the year of £1,539,659 (2024: £232,457).

Income from membership subscriptions increased by 74% during the year, driven by strongly growing membership, particularly during the second half of the year. Income from donations (excluding legacies) also increased, by £251,516. We also received, for the first time, a Policy Development Grant, which contributed to an overall increase in grant income of £228,900.

Due to the increase in membership subscription income the proportionate amount set aside to pay capitations to regional and local parties also increased, by £373,465.

Staff costs increased slightly, by £234,621 to £2,506,263, as staffing stabilised following the growth seen during the previous General Election year. Towards the end of 2025 staffing numbers started to increase, as the increased income was invested in strengthening our staff team, particularly in campaign-focussed activities.

Thanks to the large surplus seen during 2025 the Balance Sheet shows that net assets had grown to £1,651,655 at 31 December 2025, compared to £111,996 at the end of the previous year.

Due to the surge in membership and donations income during the second half of the year, we ended the year with a very healthy cash position of £3,360,892 (2024: £1,168,283).

The Green Party

Report of the Party's Officers for the year ended 31 December 2025

GOING CONCERN STATEMENT

The financial statements have been prepared on a going concern basis. This is supported by our cash flow forecasts, scenario planning and our budget strategy which has identified actions that can be taken to reduce expenditure if necessary to maintain our continuing ability to operate and meet obligations as they become due.

As set out in Note to the Financial Statements, the Party has contingent liabilities resulting from legal claims against it. We have taken these into account, together with the Party's reliance for the majority of its income on membership fees and donations, in considering whether a material uncertainty exists that might cast significant doubt on the Party's ability to continue as a going concern. Our assessment continues to be that these factors do not give rise to any such material uncertainty at the date of this report.

For further information please refer to the Going Concern paragraph of Note 1 - Accounting Policies, contained within the Notes to the Financial Statements.

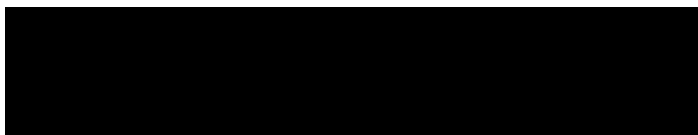
STATEMENT OF REGISTERED TREASURER'S RESPONSIBILITIES

The Registered Treasurer is responsible for preparing the financial statements in accordance with applicable law and regulations. The Political Parties, Elections and Referendums Act 2000 requires the Registered Treasurer of the Party to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Party and of the surplus or deficit for that period.

In preparing those financial statements, the Registered Treasurer is required to:

- select suitable accounting policies and then prepare them consistently;
- make reasonable and prudent judgements and estimates;
- state whether applicable United Kingdom accounting standards have been followed, providing details and explanations of any departures in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Party will continue in operation.

This report has been approved by the Party Officers.



26 May 2026

Independent Auditor's Report to the Registered Treasurer of The Green Party

Opinion

We have audited the financial statements of The Green Party (the 'Party') 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 including a summary of significant accounting policies. These financial statements have been prepared under the accounting policies set out therein and the requirements of FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (September 2015) (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the Party's affairs as at 31 December 2025 and of its income and expenditure in the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Political Parties, Elections and Referendums Act 2000.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Party in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 Registered Treasurer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Registered Treasurer's assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

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 when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Registered Treasurer is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the Registered Treasurer

As explained more fully in the Statement of Registered Treasurer's Responsibilities included in the Report of the Party Officers, the Registered Treasurer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Registered Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Registered Treasurer 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 Registered Treasurer either intend to liquidate the Party or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Registered Treasurer of The Green Party

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 43 of the Political Parties, Elections and Referendums Act 2000 in accordance with the regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with applicable law.

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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the Party operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Registered Treasurer of The Green Party, in accordance with the Party's rules and section 43 of the Political Parties, Elections and Referendums Act 2000. Our audit work has been undertaken so that we might state to the Treasurer those matters we are required to state to him/her 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 Treasurer, for our audit work, for this report, or for the opinions we have formed.



MHA, Statutory Auditor

London, United Kingdom

Date: 28 May 2026

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

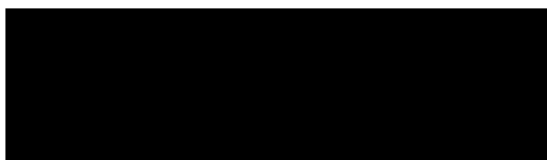
The Green Party
Income and Expenditure Account
For the year ended 31 December 2025

	Notes	Total 2025 £	Total 2024 £
Income			
Membership subscriptions		3,733,169	2,149,304
Donations		2,755,419	2,503,903
Legacies		62,127	50,082
Conferences		120,195	93,239
Shop sales		11,395	25,971
Commissions earned	2	12,962	5,524
Interest receivable		33,724	18,743
Government grants	3	522,192	293,292
Other income		15,709	77,709
Total Income		7,266,892	5,217,767
Expenditure			
Regional and local party capitations	4	900,900	527,435
Grants to regional and local parties		244,149	294,545
Staff costs	5	2,506,263	2,271,642
Campaign expenditure		97,217	803,623
Cost of conferences		209,007	153,994
Cost of shop sales		12,862	31,822
Office and premises costs		365,269	322,391
Bank and payment processing charges		151,956	129,969
Legal and professional fees		1,030,118	270,227
Management and administration		206,839	176,101
Total Expenditure		5,724,580	4,981,749
Surplus before taxation		1,542,312	236,018
Taxation charge	6	(2,653)	(3,561)
Surplus for the year	7	1,539,659	232,457

The Green Party
Balance Sheet
as at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets			-		-
			-		-
Current assets					
Debtors	8	429,376		252,122	
Cash and cash equivalents	9	3,360,892		1,168,283	
		<u>3,790,268</u>		<u>1,420,405</u>	
Creditors: amounts falling due within one year	10	(2,138,613)		(1,308,409)	
Net current assets			<u>1,651,655</u>		<u>111,996</u>
Total assets less current liabilities			<u>1,651,655</u>		<u>111,996</u>
Net assets			<u><u>1,651,655</u></u>		<u><u>111,996</u></u>
Reserves					
Total funds brought forward			111,996		(120,461)
Surplus for the year			1,539,659		232,457
Total funds carried forward			<u><u>1,651,655</u></u>		<u><u>111,996</u></u>

The financial statements were approved and authorised for issue by the Party's Executive on 26 May 2026 and signed on their behalf by:



Registered Treasurer

The Green Party
Statement of Cash Flows
For the year ended 31 December 2025

	2025	2024
	£	£
Cash inflow from operating activities (see below)	<u>2,158,885</u>	<u>560,676</u>
Cash flow from investing activities		
Interest received	33,724	18,743
Net cash flow from investing activities	<u>33,724</u>	<u>18,743</u>
Cash flow from financing activities		
Loans repaid	-	(20,000)
Net cash flow from financing activities	<u>-</u>	<u>(20,000)</u>
Net increase in cash and cash equivalents	2,192,609	559,419
Cash and cash equivalents at 1 January	<u>1,168,283</u>	<u>608,864</u>
Cash and cash equivalents at 31 December	<u>3,360,892</u>	<u>1,168,283</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>3,360,892</u>	<u>1,168,283</u>
Cash and cash equivalents at 31 December	<u>3,360,892</u>	<u>1,168,283</u>

Reconciliation of net surplus to net cash flow from operating activities

	2025	2024
	£	£
Surplus before taxation for the year	1,542,312	236,018
Loans repaid	-	20,000
Interest receivable	(33,724)	(18,743)
(Increase) / decrease in debtors	(177,254)	40,349
Increase in creditors	830,001	284,523
Taxation paid	(2,450)	(1,471)
Net cash flow from operating activities	<u><u>2,158,885</u></u>	<u><u>560,676</u></u>

The Green Party

Notes to the Financial Statements

For the year ended 31 December 2025

1 Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (September 2015) and the Statement of Accounts Guidance Notes issued by The Electoral Commission.

The Green Party is a political party within the United Kingdom, constituted under the Political Parties, Elections and Referendums Act 2000. The financial statements are prepared in sterling, which is the functional currency of the Party, and are rounded to the nearest pound. The Party's headquarters and principal place of business is given on page 2.

Local and regional Green Party groups are separately registered Accounting Units with the Electoral Commission and their financial transactions are not consolidated in these accounts.

Going concern

The Green Party Executive Committee (GPEx) has made an assessment of the Party's ability to continue as a Going Concern. In making this assessment it has taken into account detailed budgets and cash flow forecasts covering the period up to the end of 2027. The forecasts show that the Party expects to maintain a positive cash balance and to be able to meet its financial obligations as they become due for the foreseeable future.

GPEx has also looked at risks and contingencies that might materially reduce income or increase expenditure and has approved a budget management strategy setting out the actions that could be taken to reduce expenditure should that be necessary.

GPEx has concluded that it remains appropriate for the financial statements to be prepared on a going concern basis.

Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Party's accounting policies.

In preparing these financial statements, management has applied judgement in determining the appropriate timing of recognition of government grant income, recognising income in line with related expenditure and grant conditions, and in assessing whether legal and other claims should be recognised as provisions or disclosed as contingent liabilities. Estimation uncertainty arises in assessing potential liabilities from such claims and, where applicable, the extent to which grant income should be deferred at the reporting date.

The following principal accounting policies have been applied:

Income recognition

Income is recognised when all of the following conditions have been met:

- The Party is entitled to the assets;
- It is probable that the asset will be received; and
- The value of the asset can be measured with reliability.

/Continued ...

The Green Party

Notes to the Financial Statements

For the year ended 31 December 2025

1 Accounting policies (continued)

Applying these criteria to specific types of income results in the following treatment:

- Donations of monetary assets are recognised in the Income and Expenditure Account on receipt at fair value.
- Gifts in Kind are recognised at the fair value of the donated goods or services, at the date of receipt, with an expense or asset of the equivalent value being recognised at the same time. Fair value is deemed to be the value the Party would be willing to pay for the gift if it were to be purchased.
- Membership subscriptions are recognised in the Income and Expenditure Account on a cash basis and the income shown in the accounts is the total received before deducting the capitations due to local and regional parties.
- Interest receivable is recognised in the Income and Expenditure Account on the accruals basis.
- Government grants such as Short Money and the Policy Development Grant from the Electoral Commission are recognised when the Party is entitled to receive them. Short Money income is recognised on an accruals basis, with income recognised on a systematic basis over the periods in which the related costs which the grant is intended to compensate are recognised. Policy Development Grant income is accounted for under the performance model, as grants are subject to performance-related conditions which must be satisfied.
- All other income including affiliation fees, commission etc. is recognised on the accruals basis.
- Legacy income is included in the Income and Expenditure Account when it becomes probable that the legacy will be received and its value can be measured with sufficient reliability (for example if advance notification of a distribution is received from the executors).

Expenditure recognition

All expenditure is accounted for on the accruals basis.

Termination payments

Termination payments, including redundancy costs, are recognised when the Party has the obligation to pay the benefits and they can be reliably measured.

Fixed assets and depreciation

Assets costing more than £1,000 are capitalised and depreciation is provided on all tangible fixed assets at rates calculated to write off their cost on a straight line basis over their expected useful lives, as follows:

Computer equipment	3 years
--------------------	---------

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

/Continued ...

The Green Party

Notes to the Financial Statements

For the year ended 31 December 2025

1 Accounting policies (continued)

Cash and cash equivalents

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

Creditors

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

Taxation

The Corporation Tax charge is based on taxable profit for the year. The Party is taxable on investment income arising in the year and on surpluses, if any, arising from the business activities it carries on. The Party's liability for Corporation Tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Operating leases policy

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

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Pension arrangements

The Party contributes to a defined contribution group pension scheme operated on behalf of its employees. Costs are charged to the Income and Expenditure Account when due.

Financial Instruments

The Party holds basic Financial Instruments. The financial assets and financial liabilities of the Party are as follows:

Financial assets – Trade and Other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 8. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial Liabilities - Trade creditors, other creditors, loans and capitations payable are classified as financial instruments, and are measured at amortised cost as detailed in note 10. Taxation and social security are not included in the financial instruments disclosure. Accruals and deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver Party services rather than cash or another financial instrument.

The Green Party

Notes to the Financial Statements

For the year ended 31 December 2025

2 Commissions earned

Commissions are received from affinity schemes with Ecotricity Ltd, Recycle4Charity and Teemill Tech Ltd.

3 Government grants

	2025 £	2024 £
Short Money	389,308	230,301
Policy Development Grant	132,884	-
	<u>522,192</u>	<u>230,301</u>

Short Money is made available to all opposition parties in the House of Commons that secured either two seats, or one seat and more than 150,000 votes, at the previous General Election. The allocations are provided to assist an opposition party in carrying out its Parliamentary business, including travel and associated expenses.

Policy Development Grants are offered to registered political parties that have at least two sitting MPs in the House of Commons. They are made available for the purpose of funding the development of policies for inclusion in party manifestos for elections to the UK Parliament, other national parliaments within the UK and Local Government.

4 Capitulations

	2025 £	2024 £
Capitulations accrued	900,900	527,435
	<u>900,900</u>	<u>527,435</u>

Capitulations are payments to the Party's regional and local parties and represent a set portion of membership income, as agreed under the Party constitution.

The Green Party
Notes to the Financial Statements
For the year ended 31 December 2025

5 Staff costs	2025	2024
	£	£
Wages and salaries	2,659,687	2,491,820
Social security costs	304,381	232,898
Pension contributions	76,412	72,079
Termination costs	12,901	56,303
	<u>3,053,381</u>	<u>2,853,100</u>
Staff costs recharged to regional and local parties	(547,118)	(581,458)
	<u><u>2,506,263</u></u>	<u><u>2,271,642</u></u>

Key management personnel remuneration	<u><u>499,026</u></u>	<u><u>451,760</u></u>
---------------------------------------	-----------------------	-----------------------

Key management personnel consist of the Chief Executive Officer and the Heads of Departments.

The Party provides a defined contribution pension scheme for its employees.

Total termination costs include contractual amounts of £6,131 (2024: £36,303) of which £nil (2024: £nil) was payable as at the year-end, and non-contractual amounts of £6,770 (2024: £20,000) of which £nil (2024: £20,000) was payable as at the year-end.

The average number of employees during the year was 84 (2024: 87).

6 Taxation	2025	2024
	£	£
UK Corporation Tax at 19% on taxable profits for the period	<u><u>2,653</u></u>	<u><u>3,561</u></u>

7 Surplus for the year	2025	2024
	£	£
The surplus for the year is stated after charging:		
Auditors remuneration - audit of statutory accounts		
Current year	25,000	24,000
Prior year (over) / under provision	(471)	479
Auditors remuneration - audit of other accounts	3,824	11,118
Auditors remuneration - other services	2,911	3,960
Operating lease charges	<u><u>30,682</u></u>	<u><u>59,772</u></u>

The Green Party
Notes to the Financial Statements
For the year ended 31 December 2025

8 Debtors	2025	2024
	£	£
Trade debtors	73,212	151,020
Prepayments and accrued income	258,914	78,760
Other debtors	97,250	22,342
	<u>429,376</u>	<u>252,122</u>

9 Cash and cash equivalents	2025	2024
	£	£
Cash at bank and in hand	<u>3,360,892</u>	<u>1,168,283</u>

10 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	286,307	38,172
Capitations payable to local and regional parties	961,886	1,024,245
Corporation tax	3,764	3,561
Other taxes and social security costs	81,151	59,485
Accruals and deferred income	175,212	161,060
Other creditors	30,293	21,886
Other provisions	600,000	-
	<u>2,138,613</u>	<u>1,308,409</u>

Other provisions in 2025 include amounts set aside to fund potential future cash outflows arising from claims asserted by former members against the Party. The amount and timing of these cash flows is very uncertain and is contingent on future case management decisions made by the Party and on the outcome of future court hearings.

11 Analysis of changes in net debts	At	Cash	At
	1 Jan 2025	flows	31 Dec 2025
	£	£	£
Cash at bank and in hand	<u>1,168,283</u>	<u>2,192,609</u>	<u>3,360,892</u>

The Green Party
Notes to the Financial Statements
For the year ended 31 December 2025

12 Capital and other commitments

The Party did not have any capital commitments at the year end (2024 :nil).
The Party had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2025	2024
	£	£
On office space:		
Payable in not later than one year	21,942	30,127
Payable in later than one year and not later than five years	-	21,727
On equipment:		
Payable in not later than one year	-	815