

# ANNUAL RETURNS TO THE CERTIFICATION OFFICER

Industrial Relations (Northern Ireland) Order 1992 (as amended)

## AR(NI)21 Annual Return for a Trade Union

Name of Trade Union:	Fórsa	
Financial Year ended:	31 December 2023	
Head or Main Office:	Nerney's Court	
	Rotunda	
	Dublin	
Postcode:	D1	
Website address (if available)	www.forsa.ie	
Has the address changed during the year to which the return relates?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO (Tick as appropriate)
General Secretary:	Kevin Callinan	
Telephone Number:	35318171500	
E -mail:	<a href="mailto:rmckinney@forsa.ie">rmckinney@forsa.ie</a>	
Contact name for queries regarding the completion of this return:	Ryan McKinney	
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## Return Of Members

(See notes 8 & 9)

Number of members at the end of the year					
	Northern Ireland	Great Britain	Republic of Ireland	Elsewhere Abroad (Including Channel Islands)	Totals
Total	80	nil	85,234		85,314

Total number of members (including Northern Ireland members) above for whom no home or authorised address is held

nil

Number of Northern Ireland members for whom no home or authorised address is held

nil

Total number of members (including Northern Ireland members) contributing to the general fund at end of year

85,314

Number of Northern Ireland members contributing to the General Fund at end of the year

80

## Change of Officers

Please complete the following to record any change of officers during the twelve months covered by this return

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of Change

State whether the union is:

a. A branch of another trade union?

☐ YES

☒ NO

If yes, state the name of that union:

b. A federation of trade unions?

☐ YES

☒ NO

If yes, state the number of affiliated unions:

and names:

Officers in post
------------------

(See note 10)

Please complete list of all officers in post at the end of the year to which this form relates

[illegible]

## General Fund

(See Notes 12 - 18)

For year ended 31/12/2023

	€	€
<b>Income</b>		
<b>Members Contributions and Subscriptions</b>		
Northern Ireland members only		36,000
All other members		20,355,637
<b>From Members:</b> Other income from members (please specify)		
<b>Total Income from Members</b>		20,391,637
<b>From Federations and other bodies</b> (as at page 4)		
<b>From any other sources</b> (as at page 4)		
<b>Total of Other Income</b> (as at page 4)		
<b>Investment Income</b> (as at page 13)		187,399
<b>Total Income</b>		20,579,036
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
<b>Benefits to members</b> (as at page 5)		2,557,607
<b>Administrative expenses</b> (as at page 11)		16,643,111
<b>Federations and other bodies</b> (please specify)		
ICTU, PSI, Civil Service Gen Co Staff Panel, EPSU, Int Transport Worker	496,934	
<b>Taxation</b>		28,849
<b>Total Expenditure</b>		19,726,501
<b>Interfund Transfers OUT</b>		
<b>Surplus/Deficit for year</b>		852,535
<b>Amount of General Fund at beginning of year</b>		36,213,310
<b>Amount of General Fund at end of year</b>		37,065,845

Analysis of income from federation and other bodies and other income	
--	--

(see notes 19 & 20)

Description	€
Federation and other bodies	
Total federation and other bodies	
Any other sources	
Total other sources	
Total of all other Income	

## Analysis of benefit expenditure shown at the general fund

(see notes 21 - 22)

	€		€
Representation -		<b>Brought Forward</b>	221,285
Employment Related Issues		Advisory Services	
Professional fees	209,716	Help Lines	100,248
Representation -		Other Cash Payments	
Non Employment Related Issues		Premiums	2,144,750
		Other Cash Payments	91,324
		Education and Training Services	
Communications			
Publications & other material	11,569		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants	
<b>Carried Forward</b>	221,285	<b>Total (should agree with figure on General Fund)</b>	2,557,607

## Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 2		Fund Account	
Name of account:	Developing World Fund	€	€
Income	From members		763,706
	Investment income (as at page 13)		
	Other (Please specify)		
		Total Other Income	
		Total Income	763,706
		Interfund transfers IN	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		525,783
		Total Expenditure	525,783
		Interfund Transfers OUT	
		Surplus/Deficit for year	237,923
		Amount of fund at beginning of year	367,377
		Amount of fund at end of year (as per balance sheet)	605,300
		Number of members contributing at end of year	85,314

## Accounts other than Revenue Account / General Fund

Fund 3		Fund Account	
Name of account:	Contingency	€	€
Income	From members		1,272,844
	Investment income (as at page 13)		4,099,192
	Other (Please specify)		
		Total Other Income	
		Total Income	5,372,036
		Interfund transfers IN	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		4,855,488
		Total Expenditure	4,855,488
		Interfund Transfers OUT	
		Surplus/Deficit for year	516,548
		Amount of fund at beginning of year	58,267,494
		Amount of fund at end of year (as per balance sheet)	58,784,042
		Number of members contributing at end of year	85,314



## Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 4		Fund Account	
Name of account:	Benefit	€	€
Income	From members		540,880
	Investment income (as at page 13)		
	Other (Please specify)		
		<b>Total Other Income</b>	
		<b>Total Income</b>	540,880
		Interfund transfers IN	
Expenditure	Benefits to members		234,238
	Administrative expenses and other expenditure (as at page 11)		76,080
		<b>Total Expenditure</b>	310,318
		Interfund Transfers OUT	
		<b>Surplus/Deficit for year</b>	230,562
		<b>Amount of fund at beginning of year</b>	3,257,036
		<b>Amount of fund at end of year (as per balance sheet)</b>	3,487,598
		<b>Number of members contributing at end of year</b>	8,048

## Accounts other than Revenue Account / General Fund

Fund 5		Fund Account	
Name of account:	Branch	€	€
Income	From members		4,345,554
	Investment income (as at page 13)		32,754
	Other (Please specify)		
		<b>Total Other Income</b>	
		<b>Total income</b>	4,378,308
		Interfund transfers IN	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		4,280,132
		<b>Total Expenditure</b>	4,280,132
		Interfund Transfers OUT	
		<b>Surplus/Deficit for year</b>	98,176
		<b>Amount of fund at beginning of year</b>	14,542,291
		<b>Amount of fund at end of year (as per balance sheet)</b>	14,640,467
		<b>Number of members contributing at end of year</b>	85,314

## Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 6		Fund Account	
Name of account:		€	€
<b>Income</b>	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	<b>Total Other Income</b>		
	<b>Total Income</b>		
	Interfund transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus/Deficit for year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at end of year (as per balance sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Accounts other than Revenue Account / General Fund

Fund 7		Fund Account	
Name of account:		€	€
<b>Income</b>	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	<b>Total Other Income</b>		
	<b>Total Income</b>		
	Interfund transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus/Deficit for year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at end of year (as per balance sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 8		Fund Account	
Name of account:		€	€
<b>Income</b>	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	<b>Total Other Income</b>		
	<b>Total Income</b>		
	Interfund transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus/Deficit for year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at end of year (as per balance sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Accounts other than Revenue Account / General Fund

Fund 9		Fund Account	
Name of account:		€	€
<b>Income</b>	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	<b>Total Other Income</b>		
	<b>Total income</b>		
	Interfund transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus/Deficit for year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at end of year (as per balance sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Political Fund Account

(see notes 25 - 28)

Political Fund Account 1		To be completed by trade unions which maintain their own political fund	
		€	€
<b>Income</b>	<b>Members contributions and levies</b>		
	Northern Ireland members only		
	All other members		
	<b>Total Income from members</b>		
	<b>Investment income (as at page 13)</b>		
	<b>Other (please specify)</b>		
		<b>Total Other Income</b>	
		<b>Total Income</b>	
<b>Expenditure</b>	Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (please specify)		
	Administration expenses in connection with political objects (please specify)		
	Non-political expenditure		
		<b>Total expenditure</b>	
		<b>Surplus/Deficit for year</b>	
		<b>Amount of political fund at beginning of year</b>	
		<b>Amount of political fund at end of year (as per balance sheet)</b>	
	Number of Northern Ireland members contributing to political fund at end of year		
	Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund		
	Number of members outside Northern Ireland who have completed an exemption notice and therefore do not contribute to the political fund		

## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 29 & 30)

Administrative expenses		€
Remuneration and expenses of staff		12,644,849
Salaries and wages included in above	8,812,571	
Auditors' fees		52,275
Legal and professional fees		266,099
Occupancy costs		1,138,231
Stationary, printing, postage, telephone etc.		267,569
Expenses of executive committee (head office)		170,003
Expenses of conferences		352,841
Other administrative expenses (please specify)		
Communication		251,585
Strategic Organising and Union Development		125,557
Donations and project support		159,783
Divisional Expenses		272,025
IT		906,802
Meetings Other		152,105
Other		13,814
Other outgoings		
Branch Expenses		4,275,650
Benefit costs in Benefit fund		76,080
Developing World Projects		525,783
Depreciation & Amortisation		491,753
Tax on contingency fund income		335,242
Tax on branch income		4,482
Outgoings on land and buildings (specify)		
Depreciation/FV/Loss/Profit on sale		4,516,735
Repairs		68,294
Other outgoings (specify)		
Pension Valuation		-548,000
Disputes net of releases/recoveries		-138,963
<b>Total</b>		<b>26,380,594</b>
Charged to:		
	General Fund (page 3)	16,643,111
	Fund 2 (page 6)	525,783
	Fund 3 (page 6)	4,855,488
	Fund 4 (page 7)	76,080
	Fund 5 (page 7)	4,280,132
	Fund 6 (page 8)	
	Fund 7 (page 8)	
	Fund 8 (page 9)	
	Fund 9 (page 9)	
<b>Total</b>		<b>26,380,594</b>

Analysis of officials' salaries and benefits
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(see notes 31 - 41)

[illegible]

## Analysis of Investment Income

(see notes 42 & 43)

[illegible]

## Balance Sheet

(see notes 44 - 48)

As at 31/12/2023

Previous Year		€	€
30,922,680	<b>Fixed Assets</b> (as at page 15)		27,471,743
	<b>Investments</b> (as per analysis on page 16)		
41,083,237	Quoted (Market value £/€ 43,851,514 ) as at page 16		43,851,514
73,875	Unquoted (Market value £/€ 78,471 ) as at page 16		78,471
41,157,112	<b>Total Investment Assets</b>		43,929,985
	<b>Other Assets</b>		
	Loans to other trade unions	0	
4,066,531	Sundry debtors	3,039,683	
37,831,707	Cash at bank and in hand	39,688,219	
56,267	Income tax to be recovered	13,178	
	Stocks of goods		
	Others (Please specify)		
535,026	Intangible Assets	573,855	
13,809,629	Pension Asset	16,541,629	
56,299,160	<b>Total Other Assets</b>		59,856,564
128,378,952	<b>Total Assets</b>		131,258,292
36,213,310	General Fund (page 3)		37,065,845
367,377	Fund 2 (page 6)		605,300
58,267,494	Fund 3 (page 6)		58,784,042
3,257,036	Fund 4 (page 7)		3,487,598
14,542,291	Fund 5 (page 7)		14,640,467
	Fund 6 (page 8)		
	Fund 7 (page 8)		
	Fund 8 (page 9)		
	Fund 9 (page 9)		
	Political Fund Account (page10)		
12,569,677	<b>Reserves</b>		
	Other Reserves		14,004,501
125,217,185	<b>Total</b>		128,587,753
	<b>Liabilities</b>		
3,161,767	Creditors and Provisions	2,670,539	
3,161,767	<b>Total Liabilities</b>		2,670,539
128,378,952	<b>Net Assets</b>		128,587,753



## Fixed Assets Accounts

(see notes 49 - 53)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
Cost or Valuation	€	€	€	€	€	€
At start of period	19,382,251		1,795,416		13,463,240	34,640,907
Additions	282,484		324,641		1,105,165	1,712,290
Disposals						
Revaluation/Transfers	-414,865		-391,355		-3,605,164	-4,411,384
<b>At end of year</b>	<b>19,249,870</b>		<b>1,728,702</b>		<b>10,963,241</b>	<b>31,941,813</b>
<b>Accumulated Depreciation</b>						
At start of year	2,592,549		1,093,392		32,286	3,718,227
Charges for year	729,882		312,730			1,042,612
Disposals						
Revaluation/Transfers			-290,769			-290,769
<b>At end of year</b>	<b>3,322,431</b>		<b>1,115,353</b>		<b>32,286</b>	<b>4,470,070</b>
<b>Net book value at end of year</b>	<b>15,927,439</b>		<b>613,349</b>		<b>10,930,955</b>	<b>27,471,743</b>
<b>Net book value at end of previous year</b>	<b>16,789,702</b>		<b>702,024</b>		<b>13,430,954</b>	<b>30,922,680</b>

## Analysis of Investments

(see note 53)

		All Funds Except Political Funds	Political Funds
Quoted		€	€
	Equities		
		14,259,278	0
	Government Securities (Gilts)		
		14,105,118	
	Other quoted securities (Please specify)		
	Unit and other Funds	14,912,324	
	Fixed Term Cash Deposits	574,794	
	Total Quoted (as Balance Sheet)	43,851,514	
	Market Value of Quoted Investments	43,851,514	
Unquoted			
	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (Please specify)		
	Court of Justice deposit	78,471	
	Total Unquoted (as Balance Sheet)	78,471	
	Market Value of Unquoted Investments	78,471	

## Summary Sheet

(see notes 55 - 61)

		All Funds Except Political Funds	Political Funds
		Total Funds	
		€	€
Income			
From Members		27,314,621	
From Investments		4,319,345	
Other Income			
Total Income		31,633,966	
Increases by revaluation of assets			1,434,824
Total Income (Including increases by revaluation of assets)		31,633,966	
Expenditure		29,698,222	
Decreases by revaluation of assets			
Total Expenditure (Including decreases by revaluation of assets)		29,698,222	
Funds at beginning of year (including reserves)		125,217,185	
Funds at end of year (including reserves)		128,587,753	
Assets			
	Fixed Assets		27,471,743
	Investment Assets		43,929,985
	Other Assets		59,856,564
	Total Assets		131,258,292
Liabilities	Total Liabilities		2,670,539
Net Assets (Total Assets less Total Liabilities)			128,587,753

## Summary Sheet

(see notes 55 - 61)

	All Funds Except Political Funds	Political Funds	Total Funds
	£	£	£
<b>Income</b>			
From Members			
From Investments			
Other Income			
<b>Total Income</b>			
Increases by revaluation of assets			
<b>Total Income (Including increases by revaluation of assets)</b>			
<b>Expenditure</b>			
Decreases by revaluation of assets			
<b>Total Expenditure (Including decreases by revaluation of assets)</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
		Fixed Assets	
		Investment Assets	
		Other Assets	
		<b>Total Assets</b>	
<b>Liabilities</b>		<b>Total Liabilities</b>	
<b>Net Assets (Total Assets less Total Liabilities)</b>			

## Notes to the Accounts

(see notes 62 - 63)

**All notes to the accounts must be entered on or attached to this part of the return.**

See attached statutory accounts pages 17-38. Note there is no box for tax on page 6 fund 3. Tax has been inserted in other 335,242.  
There is no box for tax on page 7 fund 5. Tax has been inserted in other 4482.

## Accounting Policies

(see notes 64 & 65)

See attached statutory accounts pages 17-38

## Signatures to the annual return

(see notes 66 & 67)

**Including the accounts and balance sheet contained in the return.**

**Please copy and paste your electronic signature here**

Secretary's Signature:		Treasurer's Signature:	
			(or other official whose position should be stated)
Name:		Name:	
Date:		Date:	

## Checklist

(see notes 68 - 70 )

**(please mark 'X' as appropriate)**

Is the return of officers attached? (see Page 2)	Yes	<b>X</b>	No	
Has the list of officers been completed? (see Page 2A)	Yes	<b>X</b>	No	
Has the return been signed? (see Notes 66 & 67)	Yes		No	
Has the auditor's report been completed? (see Notes 71 - 75)	Yes		No	
Is the rule book enclosed? (see Notes 7 & 68)	Yes	<b>X</b>	No	
A member statement is:	Enclosed		To Follow	
Has the summary sheet been completed? (see Page 17 )	Yes	<b>X</b>	No	

### For trade unions with their head or main office outside Northern Ireland

Has the Northern Ireland Resident name and address been provided - only for trade unions with their head or main office outside Northern Ireland - Page 1 and note	Yes		No	
--	-----	--	----	--

If any of the answers given in the Checklist is no, or if the member's statement is not enclosed, please comment?

Signature:		Contact Telephone Number	

## Auditor's Report

(see notes 71 & 72)

See audit report Pages 5-7 of signed statutory accounts for year ended 31 December 2023



## Auditor's Report (continued)

(see note 73)

Signature(s) Of  
auditor(s)

Name(s)

Profession(s) or  
Calling(s)

Address(es)

Date

Contact name and  
telephone number for  
enquiries

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.



**Document**