

ANNUAL RETURNS TO THE CERTIFICATION OFFICER

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

FORM AR(NI)21 - ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

INDEPENDENT WORKERS UNION
2022

Year ended:

Ref No:

Head or Main Office:

55 NORTH MAIN STREET CORK.

Has the address changed during the year to which the return relates?

Yes		No	<input checked="" type="checkbox"/>	(Tick as appropriate)
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General Secretary:

JAMIE MURPHY

Telephone Number and Email Address

021-4277151 Jamie@union.ie

Contact name for queries regarding the completion of this return:

JOE O'REGAN

Telephone Number and Email Address

086-2221240 Joe@union.ie

Every trade union having its head of main office outside Northern Ireland has a statutory obligation to provide the Certification Officer with names and addresses of one or more persons resident in Northern Ireland authorised to accept on its behalf service of process and any notices required to be served on it. The Certification Officer has no authority to waive this provision.

RETURN OF MEMBERS

(see Notes 8 and 9)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Northern Ireland	Great Britain	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
Male	30		1199		1,229
Female	20		375		395
TOTAL	50		1574		1,624

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

RETURN OF CHANGE OF OFFICERS

(see Note 10)

Please complete the following to record any changes of officers during the twelve months covered by this return and attach as an annex to this form a complete list of all officers in post at the end of the year to which this form relates.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
No	CHANGES		

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name:

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see Notes 11 to 16)

	€	£
INCOME		
Members:		
Contributions and Subscriptions	237,575	
Other income from members (specify)	21,299	
	Pension	
	Income	
	See Notes	
Federations and other bodies (as at page 7)		
Total of other income (as at page 7)		
Total Investment income (as at page 19)		
TOTAL INCOME		258,874
EXPENDITURE		
Benefits to members (as at page 9)		
Administrative expenses (as at page 15)		
Federations and other bodies - Affiliation fees, grants etc. (specify)		
TOTAL EXPENDITURE		216,146

SURPLUS (DEFICIT) FOR YEAR 42,728

Amount of fund at beginning of year £ 61,560

Amount of fund at end of year £ 42,728

Total number of members (including Northern Ireland members) contributing to the general fund at end of year 1,614

Number of Northern Ireland members contributing to the General Fund at the end of the year 49

General Fund subscription income from Northern Ireland members £ 4,200

2/4

$$N/A$$

**ANALYSIS OF BENEFIT EXPENDITURE
SHOWN AT GENERAL FUND**
(see Notes 19 to 21)

N/A

£

£

Representation - Employment Related Issues		brought forward	
		Education and Training Services	
	N/A.		
Representation - Non Employment Related Issues		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	

FUND 2		Fund Account	
Name:		£	£
Income			
From members			
Other income (specify)			
Investment income (as at page 19)			
Total Income			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
Total Expenditure			
Surplus (Deficit) for the year			
Add amount of fund at beginning of year			
Amount of fund at end of year (as Balance Sheet)			
Number of members contributing at end of year			

FUND 3		Fund Account	
Name:		£	£
Income			
From members			
Other income (specify)			
Investment income (as at page 19)			
Total Income			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
Total Expenditure			
Surplus (Deficit) for the year			
Add amount of fund at beginning of year			
Amount of fund at end of year (as Balance Sheet)			
Number of members contributing at end of year			

(see Notes 24 to 28)

N/A.

4. POLITICAL FUND ACCOUNT		To be completed by trade unions which maintain their own fund	
	£	£	
Income			
Members contributions & levies			
Investment income (as at page 19)			
Other income (specify)			
Deduct expenditure			
Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify)			
Administration expenses in connection with political objects (specify)			
Non-political expenditure			
Amount of political fund at beginning of year			
Amount of political fund at end of year (as Balance Sheet)			
Number of Northern Ireland members contributing at end of year			
Political Fund Contribution from Northern Ireland members		£	
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			

5. POLITICAL FUND ACCOUNT		To be completed by trade unions which act as components of a central trade union	
	£	£	
Income			
Contributions and levies collected from members on behalf of the political fund of the central trade union			
Amount received back from central trade union political fund			
Other income (specify)			
Deduct expenditure			
Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify)			
Administrative expenses in connection with political objects (specify)			
Non-political expenditure			
Amount held on behalf of central trade union political fund at beginning of year		£	
Deduct amount remitted to central trade union political fund		£	
Amount held on behalf of central trade union political fund (as Balance Sheet)			
Total Number of Northern Ireland members contributing at end of year			
Political Fund Contribution from Northern Ireland members		£	
Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund			
Number of Northern Ireland members at the end of the year who are under Northern Ireland law exempt from contributing to the political fund			

**ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING
AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS 4 OR 5**
(see Notes 29 and 30)

		£
Administrative Expenses		
F	Expenses	
	Wages and salaries	
	Social Welfare Costs	36,568
	Staff defined contribution pension costs	-
	Officer Reimbursement	-
	Rent & Rates	9,600
I	Rates	33,998
(Service charges	592
	Insurance	-
{	Computer bureau costs	1,315
]	Light, Heat and Phone	3,251
	Cleaning	7,879
	Claim Payouts	173
	Repairs and maintenance	21,048
	ESB Fund Expense	370
	Printing, postage and stationery	-
	Advertising	3,969
	Meetings & Travel	250
	Treasurers Allowance	3,646
	Home Help Allowance	6,236
	Office Assistant's Allowance	5,200
		15,650
	Rebate to Postal Drivers	
	Entertaining	2,160
	Legal and professional	-
	Consultancy fees	4,466
	Accountancy & Legal Fees	10,283
	Bank charges	3,383
	Translators	7,831
	Miscellaneous	28,300
	Charitable Donations	7,103
	Subscriptions	200
	Depreciation of tangible fixed assets	50
		2,625
	Total Expenses	216,146
Cha	General Fund (Account)	
	(page 5)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	

ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS
(see Notes 31 to 41 below)

Office Held	Gross Salary	Pension Contributions
	£	€ £
General Secretary.	€ 18,829.80	€ 800 P.A.
Dublin Officer	€ 21,840	—
TWO PART-TIME REPRESENTATIVES		

OFFICIALS' SALARIES AND BENEFITS

31. The positions concerned are those of president, general secretary and each member of the executive.
32. Details are to be provided of salary and all other benefits paid from trade union funds.
33. The legislation does not define what constitutes a benefit. For the purpose of this return benefits are:
 - a. those designated as "taxable" benefits by the Inland Revenue.
 - b. pension/superannuation arrangements (see Notes 36-40).
 - c. redundancy and other termination payments (see Note 41).
34. Information is required of individual benefits with a value in excess of £100 in one accounting period. In addition to the information required above, details are also required on any loans paid from union funds.
35. If salaries and benefits (including loans) are not paid in respect of the president, general secretary or member of the executive committee a **nil** return is required.

PENSION CONTRIBUTIONS

36. Where contributions are paid from union funds into a **defined contributions scheme** in relation to the officials identified at Note 31, the amounts must be declared.
37. If the union operates a **defined benefits scheme** in relation to the officials at Note 31 please contact the Certification Office for advice on how such benefits should be recorded.

(see Notes 42 and 43)

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19

BALANCE SHEET

as at

31 / 5 / 2022

(see Notes 44-46)

Pr Independent Workers Union

Financial Statements for the year ending 31st December 2022Balance sheet
as at 31 December 2022

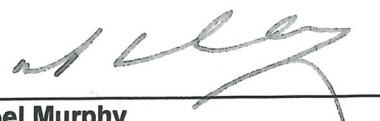
	2022 €	2021 €
Fixed Assets		
Tangible assets	12,072	11,683
Investments	5,674	5,674
	<u>17,746</u>	<u>17,357</u>
Current Assets		
Cash at bank and in hand	111,005	71,432
Creditors and Accruals	(17,390)	(20,156)
Net Current Assets / (Liabilities)	<u>93,615</u>	<u>51,276</u>
Total Assets less Current Liabilities	<u>111,361</u>	<u>68,633</u>
Capital and Reserves		
Profit and Loss Account	<u>111,361</u>	<u>68,633</u>
Shareholders' Funds	<u>111,361</u>	<u>68,633</u>

We acknowledge receipt of these accounts and approve the Income and Expenditure Account and Balance Sheet as at 31 December 2022.

Signed:



Joe O Regan
Director





Noel Murphy
Director

Date 23rd May 2023

TOTAL

FIXED ASSETS ACCOUNT
(see Notes 47 to 51)

	Land & Buildings Freehold Leasehold	Furniture and Equipment	Motor Vehicles	Not used for union business	Total
			€	£	£
Cost of Independent Workers Union					
Financial Statements for the year ending 31st December 2022					
At start					
Addition					
Disposal					
Revaluation			2022 €		2021 €
At end of					
Fixed Assets			12,072		11,683
Accumulated Depreciation			5,674		5,674
Investments			17,746		17,357
At start					
Charge			111,005		71,432
Disposal			(17,390)		(20,156)
Revaluation			93,615		51,276
At end			111,361		68,633
Net Current Assets / (Liabilities)					
Total Assets less Current Liabilities					
Capital and Reserves			111,361		68,633
Profit and Loss Account			111,361		68,633
Shareholders' Funds					
Net book value at year end					
<p>We acknowledge receipt of these accounts and approve the Income and Expenditure Account and Balance Sheet as at 31 December 2022.</p> <p>Signed:</p>					
Net book value at previous year					
	 Joe O Regan Director		 Noel Murphy Director		
Date	23 rd May 2023				

ANALYSIS OF INVESTMENTS
(see Note 52)

n/A.

QUOTED		Political Fund	Other Funds
		£	£
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investments		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		

NOTES TO THE ACCOUNTS
(see Notes 53 and 54)

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

ACCOUNTS ARE SHOWN IN EURO AS THE VAST
MAJORITY OF THE MEMBERSHIP LIVE AND
WORK IN THE R.O.I.


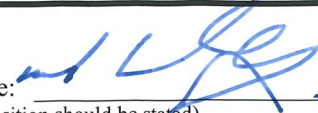
ACCOUNTING POLICIES

(see Notes 55 and 56)

FINANCIAL STATEMENTS PREPARED UNDER
HISTORICAL COST CONVENTION.

INCOME AND LOSS UP TO 31st DECEMBER 2022.
HAVE BEEN DETERMINED USING CASH BASES
WITH SURPLUS BEING DERIVED FROM
CASH BASES.

SIGNATURES TO THE ANNUAL RETURN
(see Notes 57 and 58)
including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>JAMIE MURPHY</u> Date: <u>27/5/2023</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>NOEL MURPHY</u> Date: <u>27/5/2023</u>
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CHECK LIST
(see Notes 59 and 60)
(please tick as appropriate)

HAVE THE ACCOUNTING POLICIES BEEN EXPLAINED (see Note 56)	YES <input checked="" type="checkbox"/>	NO
HAS THE RETURN BEEN SIGNED? (see Note 57)	YES <input checked="" type="checkbox"/>	NO
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 58)	YES <input checked="" type="checkbox"/>	NO
IS A RULE BOOK ENCLOSED? (see Note 59)	YES <input checked="" type="checkbox"/>	NO
A MEMBER'S STATEMENT IS: (see Note 60)	ENCLOSED <input checked="" type="checkbox"/>	TO FOLLOW
IS THE RETURN OF OFFICERS ATTACHED (see page 3)	YES <input checked="" type="checkbox"/>	NO
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED (see page 3)	YES <input checked="" type="checkbox"/>	NO
HAS THE CONSOLIDATION SUMMARY BEEN COMPLETED (see page 34).	YES <input checked="" type="checkbox"/>	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 60b.	YES	NO
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If any of the answers given in the Checklist is no, or if the member's statement is not enclosed, please comment?


Signed

021-4277151
Contact Telephone Number

AUDITOR'S REPORT continued

Signature(s):



Name(s):

Steven Lucey.

Profession(s) or Calling(s):

ACCOUNTANT AND
REGISTERED AUDITOR.

Address(es):

99 Main Street
Middleton
Co. Cork.

Date:

24/5/2023

Contact name and telephone number:

STEVEN LUCEY
021 463 1676

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

SUMMARY SHEET

	All funds except Political Funds <i>€uro-£</i>	Political Funds <i>£</i> <i>N/A</i>	Total Funds <i>£</i> <i>€uro</i>
INCOME			
From Members	<i>258,874</i>		
From Investments	<i>237,575</i>		
Other Income (including increases by revaluation of assets)	<i>21,299</i>		
Total Income	<i>258,874</i>		<i>42,728</i>
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	<i>216,146</i>		<i>42,728</i>
Funds at beginning of year (including reserves)	<i>68,633</i>		
Funds at end of year (including reserves)	<i>42,724</i>		
ASSETS			
Fixed Assets			<i>12,072</i>
Investment Assets			<i>5,674</i>
Other Assets			<i>111,005</i>
		Total Assets	<i>111,361</i>
LIABILITIES		Total Liabilities	<i>17,390</i>
NET ASSETS (Total Assets less Total Liabilities)			<i>93,971</i>