

ANNUAL RETURNS TO THE CERTIFICATION OFFICER

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

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

INDEPENDENT WORKERS UNION	
2023	

Name of Trade Union:
Year ended:
Ref No:

55 NORTH MAIN STREET CORK	
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Head or Main Office:

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

General Secretary:

JAMIE MURPHY	
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Telephone Number and e-mail
address:

021-4277151 JAMIE@UNION.IE	
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Contact name for queries regarding
the completion of this return:

JAMIE MURPHY	
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Telephone Number and e-mail
address:

021-4277151 JAMIE@UNION.IE	
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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	25	659			684
Female	15	434			449
TOTAL	40		1,093		1,133

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

N/A

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

N/A

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
PRESIDENT	NOEL MURPHY	CRISTINA DWYNT	15/07/23
GENERAL SECRETARY	NOEL MURPHY	JAMIE MURPHY	30/01/23

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	163,514	
	Other income from members (specify)		
	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		163,514	
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	251,262	

SURPLUS (DEFICIT) FOR YEAR

(87,688)

Amount of fund at beginning of year

£ 42,728

Amount of fund at end of year

£ (87,688)

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

1,133

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

40

General Fund subscription income from Northern Ireland members

£ 3,500

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND

OTHER INCOME

(see Notes 17 and 18)

N/A

DESCRIPTION	AMOUNT	£
FEDERATION AND OTHER BODIES		
OTHER INCOME		
	TOTAL	
	TOTAL	

N/A

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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)			
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			
Total Expenditure			

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)			
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			
Total Expenditure			

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)			
Deduct expenditure	Other income (specify)			
	Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify)			
Non-political expenditure	Administration expenses in connection with political objects (specify)			
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 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 4 OR 5

(see Notes 29 and 30)

Administrative Expenses		General Fund (Account)		Fund (Account)		Fund (Account)		Fund (Account)		Fund (Account)	
		(page 5)									
		Total Expenses		251,202		216,146					
Expenses											
Wages and salaries		45,326		36,568							
Social Welfare Costs		-		-							
Staff defined contribution pension costs		850		-							
Officer Reimbursement		15,530		9,600							
Rent & Rates		23,648		33,998							
Rates		574		592							
Service charges		-		-							
Insurance		1,347		1,315							
Computer bureau costs		420		3,251							
Light, Heat and Phone		8,023		7,879							
Cleaning		-		173							
Claim Payouts		1,125		21,048							
Repairs and maintenance		-		370							
ESB Fund Expense		-		-							
Printing, postage and stationery		2,829		3,969							
Advertising		-		250							
Meetings & Travel		1,716		3,646							
Treasurers Allowance		6,482		6,236							
Home Help Allowance		5,200		5,200							
Office Assistant's Allowance		10,971		15,650							
Rebate to Postal Drivers		2,160		2,160							
Entertaining		-		-							
Legal and professional		60,815		4,466							
Consultancy fees		40,170		10,283							
Accountancy & Legal Fees		3,383		3,383							
Bank charges		8,115		7,831							
Translators		7,000		28,300							
Miscellaneous		4,753		7,103							
Charitable Donations		100		200							
Subscriptions		40		50							
Depreciation of tangible fixed assets		2,625		2,625							

ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS

(see Notes 31 to 41 below)

Office Held	Gross Salary	Pension Contributions
GENERAL SECRETARY DUBLIN OFFICER	£18,929.80 £21,840	£800 P.A. —
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:

- those designated as "taxable" benefits by the Inland Revenue.
- pension/superannuation arrangements (see Notes 36-40).
- 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.

[illegible]

38. Where life assurance protection is included in the pension scheme the figure inserted in the pension column should include any additional contribution paid in respect of this cover.

39. Where life assurance protection is provided through an arrangement separate from the pension scheme the figure paid in respect of this cover should be included in the “Benefits” column and the description column should be annotated to this effect.

40. Some pension schemes operate an opt out clause from the State Earnings Related Pension Scheme (SERPS). The level of employer's national insurance contributions reflects whether the scheme provides a benefit in place of part of the state benefit scheme or are paid a benefit in addition to the state benefit. It is important therefore that the correct figure for employer's national insurance contribution is provided.

REDUNDANCY AND TERMINATION PAYMENTS

41. These are payments or other benefits (including payments of salary, or in lieu of salary) made to an officer mentioned in Note 31 in connection with the termination of his/her office. Where the payment or other benefit is provided at or about the same time as the termination, or in the financial year covered by the return, the full value should be shown. If the payment or other benefit is not fully provided in that year, a description of the payment or other benefit to be provided in future years should also be shown. The cost associated with such commitments need not be shown in subsequent years in this table.

ANALYSIS OF INVESTMENT INCOME

(see Notes 42 and 43)

Income		Total investment income		Credited to:	
Political Fund £	No POLITICAL FUND	Rent from land and buildings	+	=	General Fund (Account 1)
		Dividends (gross) from:			(page 5)
		Equities (e.g. shares)			Fund (Account)
		Interest (gross) from:			Fund (Account)
		Government securities (Gills)			Fund (Account)
		Mortgages			Fund (Account)
		Local Authority Bonds			Fund (Account)
		Bank and Building Societies			Fund (Account)
		Other investment income (specify)			Political Fund (Account 4/5)
		Other Fund(s) £			£5,674 SELF ACCOUNT

BALANCE SHEET

as at

12/06/2024

(see Notes 44-46)

Independent Workers Union

Financial Statements for the year ending 31st December 2023

Balance sheet

as at 31 December 2023

2023	2022
€	€
9,447	12,072
5,674	5,674
15,121	17,746
Current Assets	
Cash at bank and in hand	111,005
Creditors and Accruals	(17,390)
Net Current Assets / (Liabilities)	93,615
Total Assets less Current Liabilities	111,361
Capital and Reserves	
Profit and Loss Account	111,361
Shareholders' Funds	111,361

We acknowledge receipt of these accounts and approve the Income and Expenditure Account and Balance Sheet as at 31 December 2023.

Signed:

Jamie Murphy
DirectorDate 12th June 2024Noel Murphy
Director

FIXED ASSETS ACCOUNT
(see Notes 47 to 51)

Independent Workers Union
Financial Statements for the year ending 31st December 2023

Balance sheet
as at 31 December 2023

2023	2022
€	€
9,447	12,072
5,674	5,674
15,121	17,746
27,911	111,005
(19,359)	(17,390)
8,552	93,615
23,673	111,361
23,673	111,361
23,673	111,361
Shareholders' Funds	
Capital and Reserves	
Profit and Loss Account	
Total Assets less Current Liabilities	
Net Current Assets / (Liabilities)	
Creditors and Accruals	
Current Assets	
Cash at bank and in hand	
Fixed Assets	
Tangible assets	
Investments	

We acknowledge receipt of these accounts and approve the Income and Expenditure Account and Balance Sheet as at 31 December 2023.

Signed:

Jamie Murphy
Director

Date 12th June 2024

Noel Murphy
Director

ANALYSIS OF INVESTMENTS
(see Note 52)

N/A

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

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 SHOWN ARE IN EURO AS THE
VAST MAJORITY OF MEMBERSHIP LIVE AND WORK
IN THE I.R.C.1

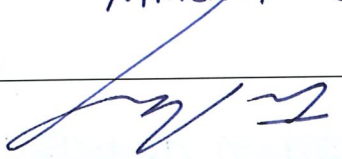
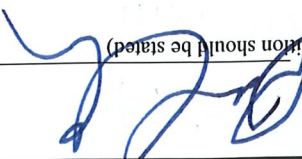
FINANCIAL STATEMENT PREPARED UNDER
HISTORICAL COST CONVENTION

INCOME AND COSTS UP TO 31st DECEMBER 2023
HAVE BEEN DETERMINED USING CASH BASES
WITH SURPLUS/DEFICIT 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:		Name:	<u>SAMIE MURPHY</u>	Date:	<u>12/06/2024</u>
Chairman's Signature (or other official whose position should be stated)		Name:	<u>CRISTINA DIAMANT</u>	Date:	<u>12/06/2024</u>

CHECK LIST

(see Notes 59 and 60)

(please tick as appropriate)

HAVE THE ACCOUNTING POLICIES BEEN EXPLAINED	YES ✓	NO
(see Note 56)		
HAS THE RETURN BEEN SIGNED? (see Note 57)	YES ✓	NO
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 58)	YES ✓	NO
IS A RULE BOOK ENCLOSED? (see Note 59)	YES ✓	NO
A MEMBER'S STATEMENT IS: (see Note 60)	ENCLOSED ✓	TO FOLLOW
IS THE RETURN OF OFFICERS ATTACHED (see page 3)	YES ✓	NO
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED	YES ✓	NO
(see page 3)		
HAS THE CONSOLIDATION SUMMARY BEEN COMPLETED (see	YES ✓	NO
page 34).		

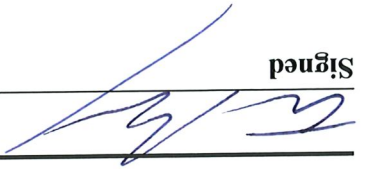
For trade unions with their head or main office outside Northern Ireland

Has the Northern Ireland Resident name and address been provided - only for trade unions with their head or main office outside Northern Ireland -

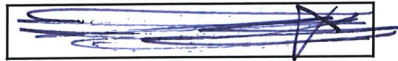
YES NO

Page 1 and note 60b.

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

Signed	
Contact Telephone Number	<u>021-4277151</u>

Signature(s):



Name(s):

Srutha Lucy

Profession(s) or Calling(s):

ACCOUNTANT AND
REGISTERED AUDITOR

Address(es):

99 Main St
Milton
Co. Cork

Date:

12/6/2024

Contact name and telephone number:

Srutha Lucy
021-4631676

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

INCOME			EXPENDITURE		
All funds except Political Funds £	Political Funds £	Total Funds £	Other Income (including increases by revaluation of assets)		
			From Members		
			From Investments		
			Total Income		
			Total Expenditure		
			(including decreases by revaluation of assets)		
			Funds at beginning of year (including reserves)		
			Funds at end of year (including reserves)		
			ASSETS		
			Fixed Assets		
			Investment Assets		
			Other Assets		
			Total Assets		
			Total Liabilities		
			NET ASSETS (Total Assets less Total Liabilities)		

9,447	5,674	27,911	43,032	19,359	23,673
Total Assets					
Total Liabilities					