

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:	Irish Congress of Trade Unions		
Financial Year ended:	31st December 2023		
Head or Main Office:	45-47 Donegall Street		
	Belfast		
Postcode:	BT1 2FG		
Website address (if available)	www.ictuni.org		
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:	Gerry Murphy		
Telephone Number:	028 90247940		
E -mail:	gerry.murphy@ictuni.net		
Contact name for queries regarding the completion of this return:	Liam Daly		
Telephone Number:	00353 1 8897741		
E-mail:	liam.day@ictu.ie		

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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	199,663		517,307		716,970

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

0

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

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

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

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:

46

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

	€	€
Income		
Members Contributions and Subscriptions		
Northern Ireland members only		612,654
All other members		1,703,555
From Members: Other income from members (please specify)		
Total Income from Members		2,316,209
From Federations and other bodies (as at page 4)		
From any other sources (as at page 4)		1,330,957
Total of Other Income (as at page 4)		1,330,957
Investment Income (as at page 13)		
Total Income		3,647,166
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 11)		3,552,663
Federations and other bodies (please specify)		
Taxation		
Total Expenditure		3,552,663
Interfund Transfers OUT		
Surplus/Deficit for year		94,503
Amount of General Fund at beginning of year		2,480,114
Amount of General Fund at end of year		2,574,617

Analysis of income from federation and other bodies and other income	
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(see notes 19 & 20)

Description	€
Federation and other bodies	
Total federation and other bodies	
Any other sources	
Department of Business,Enterprise & Innovation	900,000
Grant and Project Income	16,869
Activities Income	226,173
Conference Income	62,398
Membership Recruitment Project	125,517
Total other sources	1,330,957
Total of all other Income	1,330,957

Analysis of benefit expenditure shown at the general fund

(see notes 21 - 22)

	£		£
Representation -		Brought Forward	
Employment Related Issues		Advisory Services	
Representation -		Other Cash Payments	
Non Employment Related Issues			
		Education and Training Services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants	
Carried Forward		Total (should agree with figure on General Fund)	

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 2		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	Total Other Income		
	Total Income		
	Interfund transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year (as per balance sheet)		
	Number of members contributing at end of year		

Accounts other than Revenue Account / General Fund

Fund 3		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	Total Other Income		
	Total Income		
	Interfund transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year (as per balance sheet)		
	Number of members contributing at end of year		

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 4		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	Total Other Income		
	Total Income		
	Interfund transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year (as per balance sheet)		
	Number of members contributing at end of year		

Accounts other than Revenue Account / General Fund

Fund 5		Fund Account	
Name of account:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	Total Other Income		
	Total income		
	Interfund transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Deficit for year		
	Amount of fund at beginning of year		
	Amount of fund at end of year (as per balance sheet)		
	Number of members contributing at end of year		

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

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

Accounts other than Revenue Account / General Fund

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

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

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

Accounts other than Revenue Account / General Fund

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

Political Fund Account

(see notes 25 - 28)

Political Fund Account 1		To be completed by trade unions which maintain their own political fund	
		£	£
Income	Members contributions and levies		
	Northern Ireland members only		
	All other members		
	Total Income from members		
	Investment income (as at page 13)		
	Other (please specify)		
		Total Other Income	
		Total Income	
Expenditure	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		
		Total expenditure	
		Surplus/Deficit for year	
		Amount of political fund at beginning of year	
		Amount of political fund at end of year (as per balance sheet)	
	Number of Northern Ireland members contributing to political fund at end of year		
	Number of Northern Ireland members not contributing to political fund at end of year		
Number of Northern Ireland members who have completed an exemption notice and therefore do not contribute to the political fund			
Total number of members 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		2,134,615
Salaries and wages included in above	2,002,777	
Auditors' fees		31,148
Legal and professional fees		39,840
Occupancy costs		294,142
Stationary, printing, postage, telephone etc.		45,275
Expenses of executive committee (head office)		
Expenses of conferences		138,926
Other administrative expenses (please specify)		
Research & Consulting		279,394
Grants & Subscriptions		17,235
Cleaning & Sundry Items		42,850
Bank Interest & Charges		1,323
Other outgoings		
Affiliation Fees		224,348
Education & Training Costs		164,078
Activities Costs		97,601
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Depreciation & Amortisation		51,514
FEX Adjustment		-9,626
Total		3,552,663
Charged to:		
General Fund (page 3)		3,552,663
Fund 2 (page 6)		
Fund 3 (page 6)		
Fund 4 (page 7)		
Fund 5 (page 7)		
Fund 6 (page 8)		
Fund 7 (page 8)		
Fund 8 (page 9)		
Fund 9 (page 9)		
Total		3,552,663

Analysis of officials' salaries and benefits

(see notes 31 - 41)

Office Held	Gross Salary	Employers N.I. Contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£

Analysis of Investment Income

(see notes 42 & 43)

[illegible]

Balance Sheet

(see notes 44 - 48)

As at 31/12/2023

Previous Year		€	€
1,805,240	Fixed Assets (as at page 15)		1,787,455
	Investments (as per analysis on page 16)		
	Quoted (Market value £/€) as at page 16		
	Unquoted (Market value £/€) as at page 16		
	Total Investment Assets		
	Other Assets		
598,149	Loans to other trade unions	495,077	
2,506,936	Sundry debtors	2,538,346	
	Cash at bank and in hand		
2,517	Income tax to be recovered	2,517	
	Stocks of goods		
	Others (Please specify)		
3,107,602		Total Other Assets	3,035,940
4,912,842		Total Assets	4,823,395
2,480,114		General Fund (page 3)	2,574,617
		Fund 2 (page 6)	
		Fund 3 (page 6)	
		Fund 4 (page 7)	
		Fund 5 (page 7)	
		Fund 6 (page 8)	
		Fund 7 (page 8)	
		Fund 8 (page 9)	
		Fund 9 (page 9)	
		Political Fund Account (page10)	
	Reserves		
2,480,114		Total	2,574,617
	Liabilities		
1,601,351	Creditors:Amounts falling due within one year	1,450,656	
831,377	Creditors:Amounts falling due after one year	798,122	
2,432,728		Total Liabilities	2,248,778
4,912,842		Net Assets	2,574,617

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	2,648,414		767,942	36,000		3,452,356
Additions			23,984	43,000		66,984
Disposals						
Revaluation/Transfers						
At end of year	2,648,414		791,926	79,000		3,519,340
Accumulated Depreciation						
At start of year	911,050		728,866	7,200		1,647,116
Charges for year	38,137		32,272	14,360		84,769
Disposals						
Revaluation/Transfers						
At end of year	949,187		761,138	21,560		1,731,885
Net book value at end of year	1,699,227		30,788	57,440		1,787,455
Net book value at end of previous year	1,737,364		39,076	28,800		1,805,240

Analysis of Investments

(see note 53)

		All Funds Except Political Funds	Political Funds
Quoted		£	£
	Equities		
	Government Securities (Gilts)		
	Other quoted securities (Please specify)		
	Total Quoted (as Balance Sheet)		
	Market Value of Quoted Investments		
Unquoted			
	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (Please specify)		
	Total Unquoted (as Balance Sheet)		
	Market Value of Unquoted Investments		

Summary Sheet

(see notes 55 - 61)

		All Funds Except Political Funds	Political Funds
		Total Funds	
		€	€
Income			
From Members		2,316,209	
From Investments			
Other Income		1,330,957	
Total Income		3,647,166	
Increases by revaluation of assets			
Total Income			
(Including increases by revaluation of assets)		3,647,166	
Expenditure			
		3,552,663	
Decreases by revaluation of assets			
Total Expenditure			
(Including decreases by revaluation of assets)		3,552,663	
Funds at beginning of year (including reserves)			
		2,480,114	
Funds at end of year (including reserves)			
		2,574,617	
Assets			
		Fixed Assets	1,787,455
		Investment Assets	
		Other Assets	3,035,940
		Total Assets	4,823,395
Liabilities		Total Liabilities	2,248,778
Net Assets (Total Assets less Total Liabilities)			2,574,617

Summary Sheet

(see notes 55 - 61)

	All Funds Except Political Funds	Political Funds	Total Funds
	£	£	£
Income			
From Members			
From Investments			
Other Income			
Total Income			
Increases by revaluation of assets			
Total Income (Including increases by revaluation of assets)			
Expenditure			
Decreases by revaluation of assets			
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	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

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.



Accounting Policies
(see notes 64 & 65)

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:	
Name:	Owen Reidy, General Secretary	Name:	Gerry Murphy, Assistant General Secretary
Date:	13th August 2024	Date:	13th August 2024

Checklist

(see notes 68 - 70)


(please mark 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes		No	
Has the list of officers been completed? (see Page 2A)	Yes		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		No	
A member statement is:	Enclosed		To Follow	
Has the summary sheet been completed? (see Page 17)	Yes		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	
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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?

Signature:			Contact Telephone Number	35318897741
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Auditor's Report
(see notes 71 & 72)

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.



Guidance Notes AR(NI)21