

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:

| |
|--|
| Services Industrial Professional & Technical Union |
| 31st December 2023 |
| |

Year ended:

Ref No:

Head or Main Office:

| |
|--------------------------|
| Liberty Hall Dublin 4 |
|--------------------------|

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

Yes ☐ No ☒

(Tick as appropriate)

General Secretary:

| |
|----------------|
| Joe Cunningham |
|----------------|

Telephone Number:

| |
|----------------------------------|
| 01-2586300 j.cunningham@siftu.ie |
|----------------------------------|

Contact name for queries regarding the completion of this return:

| |
|---------------|
| Eamon Lawless |
|---------------|

Telephone Number:

| |
|------------------------------|
| 01-2586333 elawless@siftu.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 | 1173 | | 121,439 | | 122,612 |
| Female | 643 | | 75,468 | | 76,111 |
| TOTAL | 1816 | | 196,907 | | 198,723 |

Total number of members (including Northern Ireland members) above for whom no home or authorised address is - ☐
-M0

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

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 |
|-------------------------|--|---------------------------|------------|
| Honorary Vice President | John Montgomery | Alan Lindley | 15/11/2023 |
| | | | |
| | | | |
| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other:

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

GENERAL FUND

(See Notes 11 to 16)

| | € | € |
|--|--------------------------|-------------------|
| INCOME | | |
| Members: | | |
| Contributions and Subscriptions | | 32,152,996 |
| Other income from members (as at page 7) | | - |
| Federations and other bodies (as at page 7) | | - |
| Total of other income (as at page 7) | | 1,481,903 |
| Total Investment income (as at page 19) | | 118,420 |
| | TOTAL INCOME | 33,753,319 |
| EXPENDITURE | | |
| Benefits to members (as at page 9) | | 679,768 |
| Administrative expenses (as at page 15) | | 30,338,707 |
| Federations and other bodies - Affiliation fees, grants etc. (specify) | | 857,808 |
| Tax Provision | | 76,075 |
| | TOTAL EXPENDITURE | 31,952,358 |

SURPLUS FOR YEAR **€1,800,961**

Amount of fund at beginning of year **€31,776,599**

Transfer from other funds -

Amount of fund at end of year **€33,577,560**

Total number of members (including Northern Ireland members) contributing to the general fund at end of year **198,723**

Number of Northern Ireland members contributing to the General Fund at the end of the year **1,816**

General Fund subscription income from Northern Ireland members **£174,933**

GUIDANCE ON COMPLETION OF FEDERATION AND OTHER BODIES AND "OTHER INCOME" ANALYSIS

**ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND
OTHER INCOME**
(See Notes 17 and 18)

| DESCRIPTION | AMOUNT | € |
|------------------------------------|--------------|-----------|
| OTHER INCOME | TOTAL | |
| | | |
| | | |
| | | |
| | | |
| Sundry Receipts | | 481,053 |
| Surplus on Disposal of Fixed Asset | | 815,301 |
| Gain on Financial Asset | | 185,549 |
| | TOTAL | 1,481,903 |

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

| € | | € | |
|---|----------|--|----------|
| Representation - Employment Related Issues | | brought forward | €679,768 |
| | | Education and Training Services | |
| Representation - Non Employment Related Issues | | Negotiated Discount Services | |
| Communications | 59,989 | | |
| | | Salary Costs | |
| Advisory Services | | | |
| | | Other Benefits and Grants (specify) | |
| Dispute Benefits | 619,779 | | |
| Other Cash Payments | | | |
| carried forward | €679,768 | Total (should agree with figure in General Fund) | €679,768 |

| FUND 2 | | Fund Account | |
|---|---|---------------------|--------------|
| Name: Provident & Educational Fund | | € | € |
| Income | From members | - | |
| | Other income (specify) - Grants | 127,000 | |
| | Investment income (as at page 19) | - | |
| | Total Income | | 127,000 |
| Expenditure | | | |
| | Benefits to members | 159,079 | |
| | Administrative expenses and other expenditure (as at page 15) | 809,165 | |
| | Total Expenditure | | 968,244 |
| | (Deficit) for the year | | (841,244) |
| | Add amount of fund at beginning of year | | (11,735,749) |
| | Amount of fund at end of year (as Balance Sheet) | | (12,576,993) |
| | Number of members contributing at end of year | | 141,495 |

| FUND 3 | | Fund Account | |
|--|---|---------------------|-----------|
| Name: Provident, Pension & General Purpose Fund | | € | € |
| Income | From members | 15,140 | |
| | Other income (specify) | - | |
| | Investment income (as at page 19) | - | |
| | Total Income | | 15,140 |
| Expenditure | | | |
| | Benefits to members | - | |
| | Administrative expenses and other expenditure (as at page 15) | 21,636 | |
| | Total Expenditure | | 21,636 |
| | (Deficit) for the year | | (6,496) |
| | Add amount of fund at beginning of year | | 1,550,185 |
| | Amount of fund at end of year (as Balance Sheet) | | 1,543,689 |
| | Number of members contributing at end of year | | 141,495 |

(See Notes 24 to 28)

| 4. POLITICAL FUND ACCOUNT (CAMPAIGNING FUND) To be completed by trade unions which maintain their o | | |
|---|---------|-----------|
| | € | € |
| Income | | |
| Members contributions & levies | 132,673 | |
| 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) – Affiliation Fees and Conference Expenses | - | |
| Administration expenses in connection with political objects – conference expenses | - | |
| Non-political expenditure | | 132,673 |
| Amount of political fund at beginning of year | | 1,017,302 |
| Amount of political fund at end of year (as Balance Sheet) | | 1,149,975 |
| Number of Northern Ireland members contributing at end of year | | Nil |
| Political Fund Contribution from Northern Ireland members | | Nil |
| Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund | | All |
| Number of members outside Northern Ireland who have completed an exemption notice and therefore do not contribute to the political fund | | 13,925 |

| 5. POLITICAL FUND ACCOUNT To be completed by trade unions which act as components of a central trade union | | |
|---|---|---|
| N/A | € | € |
| 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 (CAMPAIGNING FUND) 4 OR 5
(See Notes 29 and 30)**

(See notes 32 and 33)

| | | € |
|---|--|------------|
| Administrative Expenses | | |
| Remuneration and expenses of staff | | 23,149,075 |
| Salaries and Wages included in above | 22,759,950 | |
| Auditors' fees | | 58,917 |
| Legal and Professional fees | | 181,189 |
| Stationery, printing, postage, telephone, etc. | | 1,114,044 |
| Expenses of Executive Committee (Head Office) | | 307,048 |
| Expenses of conferences | | 593,157 |
| Other administrative expenses (specify)- Other | | |
| Honorary Secretaries Commission | | 150,399 |
| Divisional Development and Campaign Fund | | 68,780 |
| Travel | | 1,877,146 |
| Computer and Equipment Maintenance | | 36,234 |
| Interest payable: | | |
| Bank loans (including overdrafts) | | 76,866 |
| Mortgages | | - |
| Other loans | | - |
| Depreciation | | 451,664 |
| Amortization of capital grant | | (58,662) |
| Outgoings on Land and Buildings (Establishment) | | 2,459,704 |
| Other Outgoings | | |
| Loss on Financial Assets | | - |
| Promotional | | 81,582 |
| Organisational Unit Expenses | | 189,859 |
| Strategic Development Authorities | | 44,830 |
| Charitable donations | | - |
| Gain on Financial Assets | | - |
| Education and training | | 159,079 |
| Claims and allowances | | 18,325 |
| Payments to superannuants | | 3,311 |
| Income continuance | | 206,961 |
| | Total | 31,169,507 |
| Charged to: | General Fund (Page 5) | 30,338,707 |
| | Provident & Educational Fund (Account 2) | 809,165 |
| | Provident Pension & General Purposes Fund (Account 3) | 21,636 |
| | Total | 31,169,507 |

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

| Office Held | Gross Salary | Pension Contributions |
|-------------|--------------|-----------------------|
| | € | € |
| | | |

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.

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

| Benefits | | Total | Employers NI-Contributions |
|-------------|-------|-------|----------------------------|
| Description | Value | € | € |
| | | | |

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 | Political Fund € | | Other Fund(s) € |
|-----------------------------------|---------------------|--|--------------------|
| Rent from land and buildings | | | 118,420 |
| Dividends (gross) from: | | | |
| Equities (e.g. shares) | | | |
| Interest (gross) from: | | | |
| Government securities (Gilts) | | | |
| Mortgages | | | |
| Local Authority Bonds | | | |
| Bank and Building Societies | | | |
| Other investment income (specify) | | | |
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BALANCE SHEET

As at 31/12/2023

(See Notes 44-46)

| Previous Year | | € | € |
|-------------------|---|---|-------------------|
| 13,277,848 | Fixed Assets (at page 23) | | 12,972,333 |
| | Investments (as per analysis on page 25) | | |
| 3,043,419 | Quoted (Market value £) | | 3,228,968 |
| 18,812 | Unquoted | | 18,812 |
| | Other Assets | | |
| - | Loans to other trade unions | | - |
| 12,184,579 | Sundry debtors | | 11,781,917 |
| 29,478,848 | Cash at bank and in hand | | 29,733,332 |
| - | Income tax to be recovered | | |
| 2,630 | Stocks of goods | | 2,633 |
| | Others (specify) Debtors | | |
| 58,006,136 | TOTAL ASSETS | | 57,737,995 |
| 31,776,599 | General Fund Account | | 33,577,560 |
| (11,735,749) | Provident & Educational Fund (Account 2) | | (12,576,993) |
| 1,086,562 | Income Continuance Fund | | 879,601 |
| 1,550,185 | Provident, Pension & General Purposes Fund (Account 3) | | 1,543,689 |
| 9,347,312 | Liberty Hall Account | | 9,347,312 |
| 1,017,302 | Political Fund / Campaigning Fund (Account 4) | | 1,149,975 |
| 19,948,553 | Industrial Contingency Fund | | 19,328,774 |
| | LIABILITIES | | |
| | Amount held on behalf of central trade union political fund | | |
| - | Loans: From other trade unions | | - |
| - | Loans: Other | | - |
| 799,934 | Tax payable | | 783,980 |
| 1,550,645 | Sundry creditors | | 1,571,027 |
| 426,329 | Accrued expenses | | 457,441 |
| 750,000 | Provisions | | 169,753 |
| 1,488,463 | Other liabilities (deferred grants) | | 1,505,876 |
| | TOTAL LIABILITIES | | 4,488,077 |
| 5,015,371 | | | |

FIXED ASSETS ACCOUNT
(See Notes 47 to 51)

| | Land and Buildings Freehold Leasehold | | Furniture and Equipment | Motor Vehicles | Not used for union business (Heritage asset) | Total |
|---|---|--|-------------------------------|-------------------|--|------------|
| Cost or Valuation | | | | | | |
| At start of year | 20,569,173 | | 10,349,277 | 366,798 | 266,771 | 31,552,019 |
| Additions | - | | 53,790 | 155,677 | - | 209,467 |
| Disposals | - | | - | (145,140) | - | (145,140) |
| Revaluation/Transfers | - | | - | - | - | - |
| At end of year | 20,569,173 | | 10,403,067 | 377,335 | 266,771 | 31,616,346 |
| Accumulated Depreciation | | | | | | |
| At start of year | 8,365,237 | | 9,748,698 | 160,237 | | 18,274,173 |
| Charges for year | 244,079 | | 113,479 | 94,106 | - | 451,664 |
| Disposals | - | | - | (81,823) | - | (81,823) |
| Revaluation/Transfers | - | | - | - | - | - |
| At end of year | 8,609,316 | | 9,862,177 | 172,520 | - | 18,644,013 |
| Net book value at end of year | 11,959,857 | | 540,890 | 204,815 | 266,771 | 12,972,333 |
| Net book value at end of previous year | 12,203,936 | | 600,579 | 206,561 | 266,771 | 13,277,848 |

ANALYSIS OF INVESTMENTS
(See Note 52)

| QUOTED | | Political Fund | Other Funds |
|-----------------|---|-----------------------|--------------------|
| | | € | € |
| | Equities (e.g. Shares) | | 3,228,968 |
| | Government Securities (Gilts) | | - |
| | Other quoted securities (to be specified) Ireland Fixed Interest | | - |
| | TOTAL QUOTED (as Balance Sheet) | | 3,228,968 |
| | Market Value of Quoted Investments | | 3,228,968 |
| UNQUOTED | Equities | | |
| | Government Securities (Gilts) | | |
| | Mortgages | | |
| | Bank and Building Societies | | |
| | National development loan | | 3,127 |
| | Prize bonds | | 1,079 |
| | Other investments | | 1,175 |
| | Other unquoted investments | | |
| | Cash retained by the Accountant Courts of Justice | | 13,431 |
| | TOTAL UNQUOTED (as Balance Sheet) | | 18,812 |
| | Market Value of Unquoted Investments | | 18,812 |

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.

See Attached Financial Statements for SIPTU for the year ended 31 December 2023.

ACCOUNTING POLICIES
(See Notes 55 and 56)

See Attached Financial Statements for SIPTU for the year ended 31 December 2023.

SIGNATURES TO THE ANNUAL RETURN
(See Notes 57 and 58)

Including the accounts and balance sheet contained in the return.

| | |
|--|---|
| Secretary's Signature: <u>Joe Cunningham</u> | Chairman's Signature: <u>Mary O Sullivan</u> (or other official whose position should be stated) |
| Name: <u>Joe Cunningham</u> | Name: <u>Mary O Sullivan</u> |
| Date: <u>20/6/2024</u> | Date: <u>20/6/2024</u> |

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 <input checked="" type="checkbox"/> | NO |
|---|---|----|

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

Ramon Saunders
Signed

01 8586333
Contact Telephone Number
0271 2260427

AUDITORS' REPORT
(See Notes 61 to 63)

made in accordance with Articles 18-21 of Schedule 1 to the Industrial Relations (NI) Order 1992.

See pages 2 – 3 of the financial statements attached.

AUDITOR'S REPORT continued

See pages 2 – 3 of the financial statements attached.

Signature(s):

Aedín Morkan

Name(s):

Aedín Morkan

Profession(s) or Calling(s):

Chartered Accountant

Address(es):

Forvis Mazars
Harcourt Centre
Block 3
Harcourt Road

Date:

19/06/2024

Contact name and telephone number:

01 449 4460

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 € | Political Funds € | Total Funds € |
|---|--|--------------------------|---------------------|
| INCOME | | | |
| From Members | 32,168,136 | 132,673 | 32,300,809 |
| From Investments | 118,420 | - | 118,420 |
| Other Income (including increases by revaluation of assets) | 1,608,903 | - | 1,608,903 |
| Total Income | 33,895,459 | 132,673 | 34,028,132 |
| EXPENDITURE (including decreases by revaluation of assets) | | | |
| Total Expenditure | 33,768,978 | - | 33,768,978 |
| Funds at beginning of year (including reserves) | 51,973,462 | 1,017,302 | 52,990,764 |
| Funds at end of year (including reserves) | 52,099,940 | 1,149,975 | 53,249,918 |
| ASSETS | | | |
| Fixed Assets | | | 12,972,333 |
| Investment Assets | | | 3,247,780 |
| Other Assets | | | 41,517,882 |
| Total Assets | | | 57,737,995 |
| LIABILITIES | | Total Liabilities | (4,488,077) |
| NET ASSETS (Total Assets less Total Liabilities) | | | 53,249,918 |