

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:	<input type="text" value="Fórsa"/>
Financial Year ended:	<input type="text" value="31 December 2024"/>
Head or Main Office:	<input type="text" value="Nerney's Court"/> <input type="text" value="Rotunda"/> <input type="text" value="Dublin"/> <input type="text"/> <input type="text"/>
Postcode:	<input type="text" value="D1"/>
Website address (if available)	<input type="text" value="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:	<input type="text" value="Kevin Callinan"/>
Telephone Number:	<input type="text" value="35318171500"/>
E -mail:	<input type="text" value="rmckinney@forsa.ie"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Ryan McKinney"/>
Telephone Number:	<input type="text" value="7496828444"/>
E-mail:	<input type="text" value="rmckinney@forsa.ie"/>

Contents

Trade Union's Details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Accounts other than the Revenue account / General fund.....	6-9
Political fund account.....	10
Analysis of administrative expenses.....	11
Analysis of officials' salaries and benefits.....	12
Analysis of investment income.....	13
Balance sheet.....	14
Fixed assets account.....	15
Analysis of investments.....	16
Summary sheet.....	17
Summary sheet Incorporate Bodies only.....	17a
Notes to the accounts.....	18
Accounting policies.....	19
Signatures to the annual return.....	20
Checklist.....	20
Auditor's report.....	21-22
Guidance on Completion.....	23

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	50	nil	89,295		89,345

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	89,345
Number of Northern Ireland members contributing to the General Fund at end of the year	50

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
President	Michael Smyth	Martin Walsh	17/05/24
Treasurer	Julie Flood	Michael Smyth	17/05/24
Senior Vice President	Martin Walsh	Julie Flood	17/05/24
Vice President	Helen Sheridan	Tara Horigan	17/05/24
Vice President	Betty Tyrrell Collard	Michael Crowe	17/05/24

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:

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 -		Brought Forward	82,687
Employment Related Issues		Advisory Services	
Professional fees	71,576	Help Lines	100,248
Representation -		Other Cash Payments	
Non Employment Related Issues		Premiums	2,362,794
		Other Cash Payments	106,431
		Education and Training Services	
Communications			
Publications & other material	11,111		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants	
Carried Forward	82,687	Total (should agree with figure on General Fund)	2,652,160

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 2		Fund Account	
Name of account:	Developing World Fund	€	€
Income	From members		846,677
	Investment income (as at page 13)		
	Other (Please specify)		
		Total Other Income	
		Total Income	846,677
		Interfund transfers IN	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		653,333
		Total Expenditure	653,333
		Interfund Transfers OUT	
		Surplus/Deficit for year	193,344
		Amount of fund at beginning of year	605,300
	Amount of fund at end of year (as per balance sheet)	798,644	
	Number of members contributing at end of year		89,345

Accounts other than Revenue Account / General Fund

Fund 3		Fund Account	
Name of account:	Contingency	€	€
Income	From members		1,411,128
	Investment income (as at page 13)		3,465,431
	Other (Please specify)		
		Total Other Income	
		Total Income	4,876,559
		Interfund transfers IN	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		1,864,962
		Total Expenditure	1,864,962
		Interfund Transfers OUT	
		Surplus/Deficit for year	3,011,597
		Amount of fund at beginning of year	58,784,042
	Amount of fund at end of year (as per balance sheet)	61,795,639	
	Number of members contributing at end of year		89,345

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 4		Fund Account		
Name of account:	Benefit	€	€	
Income	From members		634,441	
	Investment income (as at page 13)		20,206	
	Other (Please specify)			
		Total Other Income		
		Total Income		654,647
		Interfund transfers IN		
Expenditure	Benefits to members		257,202	
	Administrative expenses and other expenditure (as at page 11)		43,683	
		Total Expenditure		300,885
		Interfund Transfers OUT		
		Surplus/Deficit for year		353,762
		Amount of fund at beginning of year		3,487,598
		Amount of fund at end of year (as per balance sheet)		3,841,360
		Number of members contributing at end of year		8,048

Accounts other than Revenue Account / General Fund

Fund 5		Fund Account		
Name of account:	Branch	€	€	
Income	From members		4,823,180	
	Investment income (as at page 13)		160,864	
	Other (Please specify)			
		Total Other Income		
		Total income		4,984,044
		Interfund transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 11)		4,346,534	
		Total Expenditure		4,346,534
		Interfund Transfers OUT		
		Surplus/Deficit for year		637,510
		Amount of fund at beginning of year		14,640,467
		Amount of fund at end of year (as per balance sheet)		15,277,977
		Number of members contributing at end of year		89,345

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 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	13,123,461
Salaries and wages included in above	9,574,493
Auditors' fees	53,080
Legal and professional fees	367,833
Occupancy costs	1,204,083
Stationary, printing, postage, telephone etc.	307,111
Expenses of executive committee (head office)	122,288
Expenses of conferences	418,413
Other administrative expenses (please specify)	
Communication	212,942
Strategic Organising and Union Development	88,473
Donations and project support	251,047
Divisional Expenses	303,374
IT	962,003
Meetings Other	133,431
Other	-17,719
Other outgoings	
Branch Expenses	4,341,032
Benefit costs in Benefit fund	43,683
Developing World Projects	653,333
Depreciation & Amortisation	491,813
Tax on contingency fund income	268,291
Tax on branch income	5,502
Outgoings on land and buildings (specify)	
Depreciation/FV/Loss/Profit on sale	1,405,076
Repairs	121,406
Other outgoings (specify)	
Pension Valuation	-559,000
Disputes net of releases/recoveries	-10,575
Total	24,290,381
Charged to:	
General Fund (page 3)	17,381,869
Fund 2 (page 6)	653,333
Fund 3 (page 6)	1,864,962
Fund 4 (page 7)	43,683
Fund 5 (page 7)	4,346,534
Fund 6 (page 8)	
Fund 7 (page 8)	
Fund 8 (page 9)	
Fund 9 (page 9)	
Total	24,290,381

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
€	€	€		€	€	
General Secretary (No Employer NI contribution as not taxable)	193,768		62,006			255,774

Analysis of Investment Income

(see notes 42 & 43)

Income	Political Fund €	Other Fund(s) €
Rent from land and buildings		508,134
Dividends (gross) from:		
Equities (e.g. shares)		514,838
Interest (gross) from:		
Government securities (Gilts)		251,238
Mortgages		
Local Authority Bonds		
Bank and Building Societies		253,907
Other investment income (specify)		
FV Gain on Investments		1,888,603
Net other income/loss on investments/loss on disposal of		513,095
		3,929,816
	Total Investment Income	3,929,816
Credited to:		
	General Fund (page 3)	283,315
	Fund 2 (page 6)	
	Fund 3 (page 6)	3,465,431
	Fund 4 (page 7)	20,206
	Fund 5 (page 7)	160,864
	Fund 6 (page 8)	
	Fund 7 (page 8)	
	Fund 8 (page 9)	
	Fund 9 (page 9)	
	Political Fund (page 10)	
	Total Investment Funds	3,929,816

Balance Sheet

(see notes 44 - 48)

As at 31/12/2024

Previous Year		€	€
27,471,743	Fixed Assets (as at page 15)		21,538,744
	Investments (as per analysis on page 16)		
43,851,514	Quoted (Market value £/€ 52,455,022) as at page 16		52,455,022
78,471	Unquoted (Market value £/€ 81,484) as at page 16		81,484
43,929,985	Total Investment Assets		52,536,506
	Other Assets		
	Loans to other trade unions	0	
3,039,683	Sundry debtors	6,595,650	
39,688,219	Cash at bank and in hand	37,066,582	
13,178	Income tax to be recovered	0	
	Stocks of goods		
	Others (Please specify)		
573,855	Intangible Assets	539,440	
16,541,629	Pension Asset	19,690,629	
59,856,564	Total Other Assets		63,892,301
131,258,292	Total Assets		137,967,551
37,065,845		General Fund (page 3)	39,405,367
605,300		Fund 2 (page 6)	798,644
58,784,042		Fund 3 (page 6)	61,795,639
3,487,598		Fund 4 (page 7)	3,841,360
14,640,467		Fund 5 (page 7)	15,277,977
		Fund 6 (page 8)	
		Fund 7 (page 8)	
		Fund 8 (page 9)	
		Fund 9 (page 9)	
		Political Fund Account (page10)	
14,004,501	Reserves	Other Reserves	15,012,973
128,587,753	Total		136,131,960
	Liabilities		
2,670,539	Creditors and Provisions	1,835,591	
2,670,539	Total Liabilities		1,835,591
131,258,292	Net Assets		136,131,960

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	19,249,870		1,728,702		10,963,241	31,941,813
Additions	630,623		247,821		0	878,444
Disposals						
Revaluation/Transfers	-1,570,129		-833,760		-4,165,955	-6,569,844
At end of year	18,310,364		1,142,763		6,797,286	26,250,413
Accumulated Depreciation						
At start of year	3,322,431		1,115,353		32,286	4,470,070
Charges for year	798,722		276,637			1,075,359
Disposals						
Revaluation/Transfers			-833,760			-833,760
At end of year	4,121,153		558,230		32,286	4,711,669
Net book value at end of year	14,189,211		584,533		6,765,000	21,538,744
Net book value at end of previous year	15,927,439		613,349		10,930,955	27,471,743

Analysis of Investments

(see note 53)

		All Funds Except Political Funds	Political Funds
Quoted		€	€
	Equities	15,069,451	0
	Government Securities (Gilts)	16,028,988	
	Other quoted securities (Please specify)		
	Unit and other Funds	20,863,685	
	Fixed Term Cash Deposits	492,898	
	Total Quoted (as Balance Sheet)	52,455,022	
	Market Value of Quoted Investments	52,455,022	
Unquoted			
	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (Please specify)		
	Court of Justice deposit	81,484	
	Total Unquoted (as Balance Sheet)	81,484	
	Market Value of Unquoted Investments	81,484	

Summary Sheet

(see notes 55 - 61)

	All Funds Except Political Funds	Political Funds	Total Funds
Income	€	€	€
From Members	30,326,631		30,326,631
From Investments	3,929,816		3,929,816
Other Income			
Total Income	34,256,447		34,256,447
Increases by revaluation of assets			1,008,472
Total Income (Including increases by revaluation of assets)	34,256,447		35,264,919
Expenditure	27,720,712		27,720,712
Decreases by revaluation of assets			
Total Expenditure (Including decreases by revaluation of assets)	27,720,712		27,720,712
Funds at beginning of year (including reserves)	128,587,753		128,587,753
Funds at end of year (including reserves)	136,131,960		136,131,960
Assets			
		Fixed Assets	21,538,744
		Investment Assets	52,536,506
		Other Assets	63,892,301
		Total Assets	137,967,551
Liabilities		Total Liabilities	1,835,591
Net Assets (Total Assets less Total Liabilities)			136,131,960

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.

See attached statutory accounts pages 17-37. Note there is no box for tax on page 6 fund 3. Tax has been inserted in other 268,291.
There is no box for tax on page 7 fund 5. Tax has been inserted in other 5,502.

Accounting Policies

(see notes 64 & 65)

See attached statutory accounts pages 17-37

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:	Kevin Callinan	Name:	Michael Smyth
Date:		Date:	

Checklist

(see notes 68 - 70)

(please mark 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	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	X	No	
A member statement is:	Enclosed		To Follow	
Has the summary sheet been completed? (see Page 17)	Yes	X	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 2024

Auditor's Report (continued)

(see note 73)

Please see page 5,6 & 7 of Fórsa signed statutory accounts.

Signature(s) Of
auditor(s)

Brian Cormack

Name(s)

Brian Cormack

Profession(s) or
Calling(s)

Forvis Mazars

Address(es)

Harcourt Centre Block 3,
Harcourt Road
Dublin2

Date

28/05/2025

Contact name and
telephone number for
enquiries

Mark Alferes
mark.alferes@mazars.ie
01 4494400

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