

**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="Irish Congress of Trade Unions"/>
Financial Year ended:	<input type="text" value="31st December 2024"/>
Head or Main Office:	<input type="text" value="45-47 Donegall Street"/> <input type="text" value="Belfast"/> <input type="text"/> <input type="text"/> <input type="text"/>
Postcode:	<input type="text" value="BT1 2FG"/>
Website address (if available)	<input type="text" value="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:	<input type="text" value="Gerry Murphy"/>
Telephone Number:	<input type="text" value="028 90247940"/>
E -mail:	<input type="text" value="gerry.murphy@ictuni.net"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Liam Daly"/>
Telephone Number:	<input type="text" value="00353 1 8897741"/>
E-mail:	<input type="text" value="liam.day@ictu.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







## Analysis of income from federation and other bodies and other income

(see notes 19 & 20)

Description	€
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any other sources</b>	
Department of Business,Enterprise & Innovation	893,906
Grant and Project Income	151,509
Activities Income	220,983
Conference Income	29,312
Membership Recruitment Project	207,348
Deposit Interest	227
<b>Total other sources</b>	1,503,285
<b>Total of all other Income</b>	1,503,285

## Analysis of benefit expenditure shown at the general fund

(see notes 21 - 22)

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

## Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

<b>Fund 2</b>		<b>Fund Account</b>		
Name of account:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 13)			
	Other (Please specify)			
	<b>Total Other Income</b>			
		<b>Total Income</b>		
		Interfund transfers IN		
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 11)			
			<b>Total Expenditure</b>	
			Interfund Transfers OUT	
			<b>Surplus/Deficit for year</b>	
			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

<b>Fund 3</b>		<b>Fund Account</b>		
Name of account:		£	£	
<b>Income</b>	From members			
	Investment income (as at page 13)			
	Other (Please specify)			
	<b>Total Other Income</b>			
		<b>Total Income</b>		
		Interfund transfers IN		
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 11)			
			<b>Total Expenditure</b>	
			Interfund Transfers OUT	
			<b>Surplus/Deficit for year</b>	
			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)

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

## Accounts other than Revenue Account / General Fund

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

## Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

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

## Accounts other than Revenue Account / General Fund

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

**Accounts other than Revenue Account / General Fund**

(see notes 23 & 24)

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

**Accounts other than Revenue Account / General Fund**

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

## Political Fund Account

(see notes 25 - 28)

Political Fund Account 1		To be completed by trade unions which maintain their own political fund		
		£	£	
<b>Income</b>	<b>Members contributions and levies</b>			
	Northern Ireland members only			
	All other members			
	<b>Total Income from members</b>			
	<b>Investment income (as at page 13)</b>			
	<b>Other (please specify)</b>			
		<b>Total Other Income</b>		
		<b>Total Income</b>		
<b>Expenditure</b>	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			
			<b>Total expenditure</b>	
			<b>Surplus/Deficit for year</b>	
			<b>Amount of political fund at beginning of year</b>	
			<b>Amount of political fund at end of year (as per balance sheet)</b>	
	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)

<b>Administrative expenses</b>		<b>€</b>
Remuneration and expenses of staff		2,260,199
Salaries and wages included in above	2,138,675	
Auditors' fees		31,119
Legal and professional fees		8,709
Occupancy costs		317,426
Stationary, printing, postage, telephone etc.		28,771
Expenses of executive committee (head office)		
Expenses of conferences		30,305
Other administrative expenses (please specify)		
Research & Consulting		379,008
Grants & Subscriptions		25,924
Cleaning & Sundry Items		52,792
Bank Interest & Charges		1,623
<b>Other outgoings</b>		
Affiliation Fees		230,681
Education & Training Costs		160,373
Activities Costs		174,901
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Depreciation & Amortisation		32,250
FEX Adjustment		-40,321
<b>Total</b>		<b>3,693,760</b>
Charged to:		
	General Fund (page 3)	3,693,760
	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)	
<b>Total</b>		<b>3,693,760</b>

## 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)

<b>Income</b>	<b>Political Fund £</b>		<b>Other Fund(s) £</b>
Rent from land and buildings			
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)			
		<b>Total Investment Income</b>	
Credited to:			
		General Fund (page 3)	
		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 (page10)	
		<b>Total Investment Funds</b>	



## Fixed Assets Accounts

(see notes 49 - 53)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
<b>Cost or Valuation</b>	€	€	€	€	€	€
At start of period	2,648,414		791,926	79,000		3,519,340
Additions				49,150		49,150
Disposals				-36,000		-36,000
Revaluation/Transfers						
<b>At end of year</b>	2,648,414		791,926	92,150		3,532,490
<b>Accumulated Depreciation</b>						
At start of year	949,187		761,138	21,560		1,731,885
Charges for year	38,137		9,618	16,710		64,465
Disposals				-12,960		-12,960
Revaluation/Transfers						
<b>At end of year</b>	987,324		770,756	25,310		1,783,390
<b>Net book value at end of year</b>						
	1,661,090		21,170	66,840		1,749,100
<b>Net book value at end of previous year</b>						
	1,699,227		30,788	57,440		1,787,455

# 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	2,362,330		2,362,330
From Investments			
Other Income	1,503,285		1,503,285
<b>Total Income</b>	3,865,615		3,865,615
Increases by revaluation of assets			
<b>Total Income (Including increases by revaluation of assets)</b>	3,865,615		3,865,615
<b>Expenditure</b>	3,694,912		3,694,912
Decreases by revaluation of assets			
<b>Total Expenditure (Including decreases by revaluation of assets)</b>	3,694,912		3,694,912
<b>Funds at beginning of year</b> (including reserves)	2,574,617		2,574,617
<b>Funds at end of year</b> (including reserves)	2,745,320		2,745,320
<b>Assets</b>			
		Fixed Assets	1,749,100
		Investment Assets	
		Other Assets	3,626,095
		<b>Total Assets</b>	5,375,195
<b>Liabilities</b>		<b>Total Liabilities</b>	2,629,875
<b>Net Assets (Total Assets less Total Liabilities)</b>			2,745,320

## Summary Sheet

(see notes 55 - 61)

	All Funds Except Political Funds	Political Funds	Total Funds
<b>Income</b>	£	£	£
From Members			
From Investments			
Other Income			
<b>Total Income</b>			
Increases by revaluation of assets			
<b>Total Income (Including increases by revaluation of assets)</b>			
<b>Expenditure</b>			
Decreases by revaluation of assets			
<b>Total Expenditure (Including decreases by revaluation of assets)</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
		Fixed Assets	
		Investment Assets	
		Other Assets	
		<b>Total Assets</b>	
<b>Liabilities</b>		<b>Total Liabilities</b>	
<b>Net Assets (Total Assets less Total Liabilities)</b>			

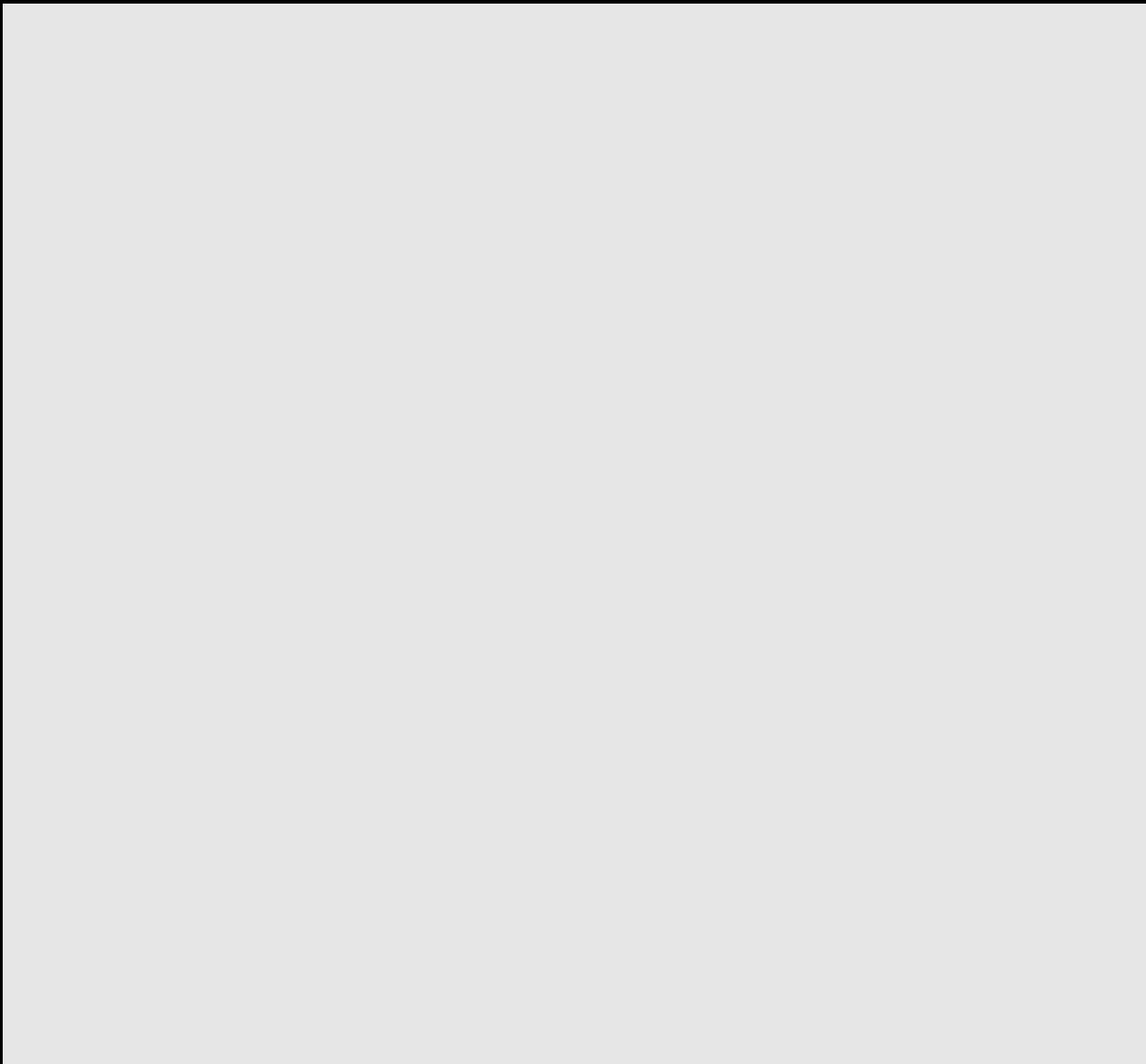
## Notes to the Accounts

(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)

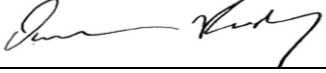



## Signatures to the annual return

(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:	
			<small>(or other official whose position should be stated)</small>
Name:	Owen Reidy, General Secretary	Name:	Gerry Murphy, Assistant General Secretary
Date:	28th August 2025	Date:	28th August 2025

## 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	
--	-----	--	----	--

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

## 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