

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 National Teachers' Organisation"/>
Financial Year ended:	<input type="text" value="31/12/2024"/>
Head or Main Office:	<input type="text" value="35 Parnell Square,"/> <input type="text" value="Dublin 1"/> <input type="text"/> <input type="text"/> <input type="text"/>
Postcode:	<input type="text" value="D01 ET35"/>
Website address (if available)	<input type="text" value="https://www.into.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="John Boyle"/>
Telephone Number:	<input type="text" value="00353 1 804 7700"/>
E -mail:	<input type="text" value="jboyle@into.ie"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Grainne Cleary / Nadia Johnston"/>
Telephone Number:	<input type="text" value="00353 1 804 7700"/>
E-mail:	<input type="text" value="gcleary@into.ie / njohnston@into.ie"/>

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Northern Ireland Certification Office as below or by telephone to: 028 9023 7773

You should send the annual return to the following address stating the name of the union in subject:

info@nicertoffice.org.uk

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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	7,216	N/A	45,948	N/A	53,164

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	0
Total number of members (including Northern Ireland members) contributing to the general fund at end of year	53,164
Number of Northern Ireland members contributing to the General Fund at end of the year	7,216

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
PAST PRESIDENT	JOHN DRISCOLL	DOROTHY MCGINLEY	03/04/24
PRESIDENT	DOROTHY MCGINLEY	CARMEL BROWNE	03/04/24
VICE PRESIDENT	CARMEL BROWNE	ANNE HORAN	03/04/24

State whether the union is:

a. A branch of another trade union? YES NO

If yes, state the name of that union: N/A

b. A federation of trade unions? YES NO

If yes, state the number of affiliated unions: 4

and names: ICTU, DCTU, ETUCE, EDUCATION INTERNATIONAL

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

Name of Officer	Position Held	Date Elected
See page P2A attached.		

General Fund

(See Notes 12 - 18)

For year ended 31/12/2024

		€	€
Income	Members Contributions and Subscriptions		
	Northern Ireland members only		17,940,771
	All other members		
	From Members: Other income from members (please specify)		
	Other income from members	132,432	
	Revaluation of investment property	100,000	
	Gain on financial assets	1,997,999	
	Total Income from Members		20,171,202
	From Federations and other bodies (as at page 4)		128,103
	From any other sources (as at page 4)		821,059
	Total of Other Income (as at page 4)		949,162
	Investment Income (as at page 13)		11,950
	Total Income		21,132,314
	Interfund Transfers IN		
Expenditure			
	Benefits to members (as at page 5)		320,006
	Administrative expenses (as at page 11)		18,095,679
	Federations and other bodies (please specify)		
	Affiliation fees, grants etc	347,110	
	Taxation		
	Total Expenditure		18,762,795
Interfund Transfers OUT		172,405	
Surplus/Deficit for year		2,369,519	
Amount of General Fund at beginning of year		32,105,406	
Amount of General Fund at end of year		34,302,520	

Analysis of income from federation and other bodies and other income

(see notes 19 & 20)

Description	€
Federation and other bodies	
FEDERATION AND OTHER BODIES	128,103
Total federation and other bodies	128,103
Any other sources	
Training course receipts	18,900
Donations	839
Rent	194,000
Other	227,737
Sponsorship	61,621
Sales and Publications	18,028
Advertising	299,934
Total other sources	821,059
Total of all other Income	949,162

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	
		Mortality Grants	64,976
		Benevolent Grants	163,925
		Spouse and Orphan Death Grants	90,168
		Spouse and Orphan Christmas Grants	937
Carried Forward		Total (should agree with figure on General Fund)	320,006

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	18,077		
	Total Income from members		18,077	
	Investment income (as at page 13)			
	Other (please specify)			
	Total Other Income			
	Total Income		18,077	
Expenditure	Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (please specify)			
	Expenditure under Article 57 of the Trade Union and Labour Relations (NI)	27,000		
	Administration expenses in connection with political objects (please specify)			
	General election campaign expenditure	85,779		
	Non-political expenditure			
		Total expenditure		112,779
		Surplus/Deficit for year		-94,702
		Amount of political fund at beginning of year		98,458
		Amount of political fund at end of year (as per balance sheet)		3,756
	Number of Northern Ireland members contributing to political fund at end of year		7,216	
	Number of Northern Ireland members not contributing to political fund at end of year		N/A	
	Number of Northern Ireland members who have completed an exemption notice and therefore do not contribute to the political fund		N/A	
	Total number of members who have completed an exemption notice and therefore do not contribute to the political fund		N/A	

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	
Salaries and wages included in above	5,265,737
Auditors' fees	30,935
Legal and professional fees	638,857
Occupancy costs	438,661
Stationary, printing, postage, telephone etc.	651,439
Expenses of executive committee (head office)	897,089
Expenses of conferences	697,847
Other administrative expenses (please specify)	
Computers cost	447,688
Annual congress	215,696
Ballot expense, Arbitration tribunal & ICT for branches	177,958
Campaign expenses	60,009
Grants	691,596
Admin expenses	73,535
Bad debts written off	3,809
Other outgoings	
Bank charges	9,394
Pension finance cost	74,000
Depreciation	1,535,675
Taxation (income)	852,723
Investment management fees	16,887
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Covid 19	993
Branches & districts	2,582,784
Total	18,095,679
Charged to:	
General Fund (page 3)	18,095,679
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	18,095,679

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	210,724	23,338	64,903			298,965
General Treasurer	153,662	17,018	47,328			218,008

Analysis of Investment Income

(see notes 42 & 43)

Income	Political Fund €	Other Fund(s) €
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		11,950
Other investment income (specify)		
		11,950
	Total Investment Income	11,950
Credited to:		
	General Fund (page 3)	11,950
	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 (page 10)	
	Total Investment Funds	11,950

Balance Sheet

(see notes 44 - 48)

As at 31/12/2024

Previous Year		€	€
11,989,686	Fixed Assets (as at page 15)		13,820,638
	Investments (as per analysis on page 16)		
7,338,111	Quoted (Market value £/€) as at page 16		
	Unquoted (Market value £/€ 10,848,219) as at page 16		10,848,219
7,338,111	Total Investment Assets		10,848,219
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
13,773,158	Cash at bank and in hand	11,444,569	
0	Income tax to be recovered		
0	Stocks of goods		
	Others (Please specify)		
2,114,383	Other debtors	2,029,468	
15,887,541	Total Other Assets		13,474,037
35,215,338	Total Assets		38,142,894
32,105,406			34,302,520
		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)	
98,458	Reserves	Political Fund Account (page10)	3,756
32,203,864	Total		34,306,276
	Liabilities		
780,350	Amount held on behalf of central trade union political fund		
498,783	Deferred tax liability	1,599,530	
328,806	Sundry Creditors	438,306	
535,535	Accrued expenses	752,026	
868,000	Provisions	791,417	
	Pension Liability/(asset)	247,000	
	Tax Payable	8,339	
3,011,474	Total Liabilities		3,836,618
32,203,864	Net Assets		34,306,276

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	15,120,225		4,993,962			20,114,187
Additions	2,912,194		353,643			3,265,837
Disposals	0		-35,741			-35,741
Revaluation/Transfers	100,000		7,002			107,002
At end of year	18,132,419		5,318,866			23,451,285
Accumulated Depreciation						
At start of year	3,668,485		4,456,016			8,124,501
Charges for year	271,148		251,157			522,305
Disposals			-35,741			-35,741
Revaluation/Transfers	1,013,370		6,212			1,019,582
At end of year	4,953,003		4,677,644			9,630,647
Net book value at end of year	13,179,416		641,222			13,820,638
Net book value at end of previous year	11,451,740		537,946			11,989,686

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		
	Fixed term deposit	1,528,996	
	Other unquoted investments (Please specify)		
	Financial Assets at fair value	9,319,223	
	Total Unquoted (as Balance Sheet)	10,848,219	
	Market Value of Unquoted Investments	10,848,219	

Summary Sheet

(see notes 55 - 61)

	All Funds Except Political Funds	Political Funds	Total Funds
Income	€	€	€
From Members	20,171,202	18,077	20,189,279
From Investments	11,950		11,950
Other Income	949,162		949,162
Total Income	21,132,314	18,077	21,150,391
Increases by revaluation of assets			
Total Income (Including increases by revaluation of assets)	21,132,314	18,077	21,150,391
Expenditure	18,762,795	112,779	18,875,574
Decreases by revaluation of assets			
Total Expenditure (Including decreases by revaluation of assets)	18,762,795	112,779	18,875,574
Funds at beginning of year (including reserves)	32,105,406	98,458	32,203,864
Funds at end of year (including reserves)	34,302,520	3,756	34,306,276
Assets			
		Fixed Assets	13,820,638
		Investment Assets	10,848,219
		Other Assets	13,474,037
		Total Assets	38,142,894
Liabilities		Total Liabilities	3,836,618
Net Assets (Total Assets less Total Liabilities)			34,306,276

Summary Sheet

(see notes 55 - 61)

	All Funds Except Political Funds	Political 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 financial statements attached.

Accounting Policies

(see notes 64 & 65)

See financial statements attached.

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: <i>John Boyle</i> Name: John Boyle Date: 22 May 2025	Treasurer's Signature: <i>Mark McTaggart</i> (or other official whose position should be stated) Name: Mark McTaggart, Northern Secretary Date: 22 May 2025
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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	X	No	
Has the auditor's report been completed? (see Notes 71 - 75)	Yes	X	No	
Is the rule book enclosed? (see Notes 7 & 68)	Yes	X	No	
A member statement is:	Enclosed		To Follow	X
Has the summary sheet been completed? (see Page 17)	Yes		No	X

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	X	No	
--	-----	----------	----	--

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

Members' statement to follow when prepared.

Signature: <i>Gráinne Cleary</i>	Contact Telephone Number	00 353 1 8047700
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Auditor's Report

(see notes 71 & 72)

See Auditors' Report in financial statements attached.

Auditor's Report (continued)

(see note 73)

See Auditors' Report in financial statements attached.

Signature(s) Of
auditor(s)

Aedín Morkan

Name(s)

Aedín Morkan

Profession(s) or
Calling(s)

Chartered Accountant

Address(es)

Forvis Mazars, Harcourt Centre, Block 3, Harcourt
Road, Dublin 2

Date

22/05/2025

Contact name and
telephone number for
enquiries

00353 01 449 4453

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