

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:	Services Industrial Professional Technical Union
Financial Year ended:	Tuesday 31 December 2024
Head or Main Office:	Liberty Hall Dublin 1
Postcode:	D01 E5Y3
Website address (if available)	www.siptu.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:	Joe Cunningham
Telephone Number:	01 8586300
E-mail:	icunningham@siptu.ie
Contact name for queries regarding the completion of this return:	Eamon Lawless
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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	1,831	-	191,677	-	193,508

Total number of members (including Northern Ireland members) above for whom no home or authorised address is held	-
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	193,508
Number of Northern Ireland members contributing to the General Fund at end of the year	1,831

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
Deputy Gen Sec	Garry McCormack	Greg Finnis	30/1/2021

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:

General Fund

(See Notes 12 - 18)

For year ended 31/12/2024

		€	€	
Income	Members Contributions and Subscriptions			
	Northern Ireland members only		170,333	
	All other members		32,370,809	
	From Members: Other income from members (please specify)			
	Total Income from Members		32,541,142	
	From Federations and other bodies (as at page 4)			
	From any other sources (as at page 4)		1,885,260	
	Total of Other Income (as at page 4)		1,885,260	
Investment Income (as at page 13)		123,130		
	Total Income		34,549,532	
	Interfund Transfers IN			
Expenditure	Benefits to members (as at page 5)		240,973	
	Administrative expenses (as at page 11)		31,409,658	
	Federations and other bodies (please specify)			
		885,975		
		Taxation		93,535
		Total Expenditure		32,630,141
	Interfund Transfers OUT			
	Surplus/Deficit for year		1,919,391	
	Amount of General Fund at beginning of year		33,577,560	
	Amount of General Fund at end of year		35,496,951	

Analysis of benefit expenditure shown at the general fund

(see notes 21 - 22)

	€		€
Representation -		Brought Forward	240,973
Employment Related Issues		Advisory Services	
Representation -		Other Cash Payments	
Non Employment Related Issues			
		Education and Training Services	
Communications	72,598		
		Negotiated Discount Services	
Dispute Benefits	168,375	Other Benefits and Grants	
Carried Forward	240,973	Total (should agree with figure on General Fund)	240,973

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 2		Fund Account		
Name of account:	Provident & Educational Fund	€	€	
Income	From members			
	Investment income (as at page 13)			
	Other (Please specify)			
	Grants	127,000		
		Total Other Income	127,000	
		Total Income	127,000	
		Interfund transfers IN		
Expenditure	Benefits to members		148,908	
	Administrative expenses and other expenditure (as at page 11)		931,974	
			Total Expenditure	1,080,882
			Interfund Transfers OUT	
			Surplus/Deficit for year	-953,882
			Amount of fund at beginning of year	-12,576,993
			Amount of fund at end of year (as per balance sheet)	-13,530,875
		Number of members contributing at end of year	142,558	

Accounts other than Revenue Account / General Fund

Fund 3		Fund Account		
Name of account:	Provident, Pension & General Purpose Fund	£	£	
Income	From members		19,520	
	Investment income (as at page 13)			
	Other (Please specify)			
		Total Other Income		
		Total Income	19,520	
		Interfund transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 11)		14,556	
			Total Expenditure	14,556
			Interfund Transfers OUT	
			Surplus/Deficit for year	4,964
			Amount of fund at beginning of year	1,543,689
		Amount of fund at end of year (as per balance sheet)	1,548,653	
		Number of members contributing at end of year	142,558	

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 4		Fund Account		
Name of account:	Industrial Contingency Fund	€	€	
Income	From members			
	Investment income (as at page 13)			
	Other (Please specify)			
	Total Other Income			
		Total Income		
		Interfund transfers IN		
Expenditure	Benefits to members		168,375	
	Administrative expenses and other expenditure (as at page 11)			
			Total Expenditure	168,375
			Interfund Transfers OUT	
			Surplus/Deficit for year	-168,375
			Amount of fund at beginning of year	19,328,774
			Amount of fund at end of year (as per balance sheet)	19,160,399
		Number of members contributing at end of year	142,558	

Accounts other than Revenue Account / General Fund

Fund 5		Fund Account		
Name of account:	Income Continuance Fund	€	€	
Income	From members			
	Investment income (as at page 13)			
	Other (Please specify)			
	Total Other Income			
		Total Income		
		Interfund transfers IN		
Expenditure	Benefits to members		253,512	
	Administrative expenses and other expenditure (as at page 11)			
			Total Expenditure	253,512
			Interfund Transfers OUT	
			Surplus/Deficit for year	-253,512
			Amount of fund at beginning of year	879,601
			Amount of fund at end of year (as per balance sheet)	626,089
		Number of members contributing at end of year	142,558	

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 6		Fund Account		
Name of account:	Liberty Hall Modernisation Fund	€	€	
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		9,347,312	
Amount of fund at end of year (as per balance sheet)		9,347,312		
	Number of members contributing at end of year		142,558	

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		142,558	

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		142,558	

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		142,558	

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	133,776		
	Total Income from members		133,776	
	Investment income (as at page 13)			
	Other (please specify)			
	Total Other Income			
	Total Income		133,776	
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)			
	Campaigning Fund contributions	14,990		
	Non-political expenditure			
		Total expenditure		14,990
		Surplus/Deficit for year		118,786
		Amount of political fund at beginning of year		1,149,975
		Amount of political fund at end of year (as per balance sheet)		1,268,761
		Number of Northern Ireland members contributing to political fund at end of year		Nil
		Number of Northern Ireland members not contributing to political fund at end of year		Nil
		Number of Northern Ireland members who have completed an exemption notice and therefore do not contribute to the political fund		All
	Total number of members who have completed an exemption notice and therefore do not contribute to the political fund		13,927	

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		24,270,118
Salaries and wages included in above	23,908,941	
Auditors' fees		58,425
Legal and professional fees		275,620
Occupancy costs		
Stationary, printing, postage, telephone etc.		1,376,025
Expenses of executive committee (head office)		306,544
Expenses of conferences		263,821
Other administrative expenses (please specify)		
Honorary Secretaries Commission		136,699
Divisional Development and Campaign Fund		90,065
Travel		1,846,856
Computer and Equipment Maintenance		26,008
Interest Payable:		
Bank loans (including overdrafts)		78,311
Depreciation		440,327
Amortization of capital grant		-58,662
Other outgoings		
Promotional		57,993
Organisational Unit Expenses		194,599
Strategic Development Authorities		36,733
Charitable donations		
Loss on Financial Assets		
Deficit on disposal of fixed Assets		
Education and training		148,908
Claims and allowances		11,532
Payments to superannuants		3,024
Income continuance		253,512
Outgoings on land and buildings (specify)		
Establishment		2,539,730
Other outgoings (specify)		
Total		32,356,188
Charged to:		
	General Fund (page 3)	31,409,658
	Fund 2 (page 6)	931,974
	Fund 3 (page 6)	14,556
	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	32,356,188

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)

Income	Political Fund €	Other Fund(s) €
Rent from land and buildings		123,130
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)		
		123,130
	Total Investment Income	123,130
Credited to:		
	General Fund (page 3)	123,130
	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)	
	Total Investment Funds	123,130

Balance Sheet

(see notes 44 - 48)

As at 31/12/2024

Previous Year		€	€
12,972,333	Fixed Assets (as at page 15)		12,668,550
	Investments (as per analysis on page 16)		
3,228,968	Quoted (Market value £/€) as at page 16		3,457,099
18,812	Unquoted (Market value £/€) as at page 16		18,812
3,247,780	Total Investment Assets		3,475,911
	Other Assets		
	Loans to other trade unions		
11,781,917	Sundry debtors	10,214,348	
29,733,332	Cash at bank and in hand	32,353,951	
	Income tax to be recovered	-	
2,633	Stocks of goods	2,633	
	Others (Please specify)		
41,517,882	Total Other Assets		42,570,932
57,737,995	Total Assets		58,715,393
33,577,560	General Fund (page 3)		35,496,951
-12,576,993	Fund 2 (page 6)		-13,530,875
1,543,689	Fund 3 (page 6)		1,548,653
19,328,774	Fund 4 (page 7)		19,160,399
879,601	Fund 5 (page 7)		626,089
9,347,312	Fund 6 (page 8)		9,347,312
	Fund 7 (page 8)		
	Fund 8 (page 9)		
	Fund 9 (page 9)		
1,149,975	Political Fund Account (page10)		1,268,761
	Reserves		
53,249,918	Total		53,917,290
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
783,980	Tax payable	179,969	
1,571,027	Sundry creditors	1,084,494	
457,441	Accrued expenses	621,457	
169,753	Provisions	1,371,433	
1,505,876	Other liabilities (deferred grants)	1,540,749	
4,488,077	Total Liabilities		4,798,102
53,249,918	Net Assets		53,917,291

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	20,569,173		10,403,067	377,335	266,771	31,616,346
Additions			95,301	81,951		177,252
Disposals				-113,180		-113,180
Revaluation/Transfers						
At end of year	20,569,173		10,498,368	346,106	266,771	31,680,418
Accumulated Depreciation						
At start of year	8,609,316		9,862,177	172,520		18,644,013
Charges for year	239,197		114,832	86,298		440,327
Disposals				-72,472		-72,472
Revaluation/Transfers						
At end of year	8,848,513		9,977,009	186,346		19,011,868
Net book value at end of year	11,720,660		521,359	159,760	266,771	12,668,550
Net book value at end of previous year	11,959,857		540,890	204,815	266,771	12,972,333

Analysis of Investments

(see note 53)

		All Funds Except Political Funds	Political Funds
Quoted		€	€
	Equities	3,457,099	
	Government Securities (Gilts)		
	Other quoted securities (Please specify)		
	Total Quoted (as Balance Sheet)	3,457,099	
	Market Value of Quoted Investments		
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 (Please specify)		
	Cash retained by the Accountant Courts of Justice	13,431	
	Total Unquoted (as Balance Sheet)	18,812	
	Market Value of Unquoted Investments		

Summary Sheet

(see notes 55 - 61)

	All Funds Except Political Funds	Political Funds	Total Funds
	€	€	€
Income			
From Members	32,560,662	133,776	32,694,438
From Investments	123,130		123,130
Other Income	2,012,260		2,012,260
Total Income	34,696,052	133,776	34,829,828
Increases by revaluation of assets			
Total Income (Including increases by revaluation of assets)	34,696,052	133,776	34,829,828
Expenditure	34,147,466	14,990	34,162,456
Decreases by revaluation of assets			
Total Expenditure (Including decreases by revaluation of assets)	34,147,466	14,990	34,162,456
Funds at beginning of year (including reserves)	52,099,943	1,149,975	53,249,918
Funds at end of year (including reserves)	52,648,529	1,268,761	53,917,290
Assets			
		Fixed Assets	12,668,550
		Investment Assets	3,475,911
		Other Assets	42,570,932
		Total Assets	58,715,393
Liabilities		Total Liabilities	4,798,103
Net Assets (Total Assets less Total Liabilities)			53,917,290

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 Financial Statements for SIPTU for the year ended 31 December 2024.

Accounting Policies

(see notes 64 & 65)

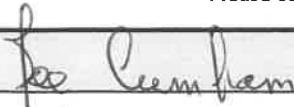
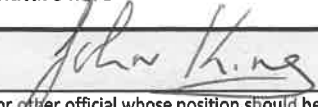
See attached Financial Statements for SIPTU for the year ended 31 December 2024.

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: <u>JOE CUNNINGHAM</u>	Name: <u>John King</u>
Date: <u>27/6/2025</u>	Date: <u>27/6/2025</u>

Checklist

(see notes 68 - 70)

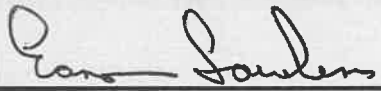
(please mark 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers been completed? (see Page 2A)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Notes 66 & 67)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Notes 71 - 75)	Yes	<input checked="" type="checkbox"/>	No	
Is the rule book enclosed? (see Notes 7 & 68)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is:	Enclosed	<input checked="" type="checkbox"/>	To Follow	
Has the summary sheet been completed? (see Page 17)	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	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	<u>01-8586333</u> <u>0271 2260427</u>

Auditor's Report

(see notes 71 & 72)

See pages 2 -3 of the financial statements attached

Auditor's Report (continued)

(see note 73)

See pages 2 -3 of the financial statements attached

**Signature(s) Of
auditor(s)**

--	--

Name(s)

Aedin Morkan	
--------------	--

**Profession(s) or
Calling(s)**

Chartered Accountant	
----------------------	--

Address(es)

Forvis Mazars Harcourt Centre Block 3 Harcourt Road	
--	--

Date

--	--

**Contact name and
telephone number for
enquiries**

01 449 4460	
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N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.