

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:

INDEPENDENT WORKERS UNION

Year ended:

2021

Ref No:

Head or Main Office:

55 NORTH MAIN STREET
CORK.

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

Yes

No

(Tick as appropriate)

General Secretary:

NOEL MURPHY

Telephone Number and e-mail address:

021-4277151 info@UNION.IE

Contact name for queries regarding the completion of this return:

NOEL MURPHY

Telephone Number and e-mail address:

021-4277151 INFO@UNION.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				TOTALS
	Northern Ireland	Great Britain	Irish Republic	Elsewhere Abroad (including Channel Islands)	
Male	68		1,170		1,238
Female	40		335		375
TOTAL	108		1,505		1,613

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

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
VICE-PRESIDENT	DAMIEN KEOGH	MARGARET HEALY	6 th NOVEMBER 2021

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see Notes 11 to 16)

	£	£
INCOME		
Members:		
Contributions and Subscriptions	237,483	
Other income from members (specify)	29,907	
Federations and other bodies (as at page 7)	10,000	
Total of other income (as at page 7)	Donations AND Pension Transactions	/
Total Investment income (as at page 19)		
TOTAL INCOME		277,390
EXPENDITURE		
Benefits to members (as at page 9)		
Administrative expenses (as at page 15)	215,830	
Federations and other bodies - Affiliation fees, grants etc. (specify)		
TOTAL EXPENDITURE		215,830

SURPLUS (DEFICIT) FOR YEAR 61,560

Amount of fund at beginning of year £ - 4,768

Amount of fund at end of year £ 61,560

Total number of members (including Northern Ireland members) contributing to the general fund at end of year 1,613

Number of Northern Ireland members contributing to the General Fund at the end of the year 108

General Fund subscription income from Northern Ireland members £ 6,980

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

DESCRIPTION	AMOUNT	£
<p>FEDERATION AND OTHER BODIES</p> <p style="text-align: center; font-size: 2em; margin-top: 100px;">N/A</p>		
<p>OTHER INCOME</p> <p>THE BUSINESS BRANCH PENSION BENEFICIARIES HAVE MONEY PAID INTO THE GENERAL FUND AND LUMP SUMS DUE ARE FORWARDED THE TOTAL IN THIS MATTER WAS £29,909.</p> <p style="margin-left: 20px;">DUBLINERS 110,000 FROM SWAMPONS - WELFWISHERS</p>	<p>TOTAL</p>	
	<p>TOTAL</p>	<p>39,907</p>

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

£

£

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

SEE OPERATING EXPENSES FOR 2021 IN ACCOUNTANTS REPORTS.

No SEPARATE FUNDS.

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Other income (specify)		
	Investment income (as at page 19)		
<i>N/A</i>		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 15)		
		Total Expenditure	
Surplus (Deficit) for the year			
Add amount of fund at beginning of year			
Amount of fund at end of year (as Balance Sheet)			
Number of members contributing at end of year			

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Other income (specify)		
	Investment income (as at page 19)		
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 15)		
		Total Expenditure	
Surplus (Deficit) for the year			
Add amount of fund at beginning of year			
Amount of fund at end of year (as Balance Sheet)			
Number of members contributing at end of year			

No POLITICAL FUND

(see Notes 24 to 28)

4. POLITICAL FUND ACCOUNT		To be completed by trade unions which maintain their own fund	
		£	£
Income			
Members contributions & levies	N/A		
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)			
Administration expenses in connection with political objects (specify)			
Non-political expenditure			
Amount of political fund at beginning of year			
Amount of political fund at end of year (as Balance Sheet)			
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			

5. POLITICAL FUND ACCOUNT		To be completed by trade unions which act as components of a central trade union	
		£	£
Income			
Contributions and levies collected from members on behalf of the political fund of the central trade union	N/A.		
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 4 OR 5**

(see Notes 29 and 30)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Expenses		
Wages and salaries		21,840
Social welfare costs		2,413
Staff defined contribution pension costs		-
Officer Reimbursement		15,594
Rent & Rates		30,633
Rates		268
Service charges		106
Insurance		2,531
Computer bureau costs		428
Light, Heat and Phone		8,070
Cleaning		90
Claim Payouts		39,588
Repairs and maintenance		80
ESB Fund Expense		-
Printing, postage and stationery		5,887
Advertising		-
Meetings & Travel		5,490
Treasurers Allowance		3,400
Home Help Allowance		5,160
Office Assistant's Allowance		6,500
Rebate to Postal Drivers		3,120
Entertaining		-
Legal and professional		15,818
Consultancy fees		13,000
Accountancy & Legal Fees		3,075
Bank charges		4,228
Translators		23,100
Miscellaneous		3,163
Subscriptions		-
Depreciation of tangible fixed assets		2,248
Total Expenses		215,830
Excess of Income over Expenditure		61,560
		Fund (Account)

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

Benefits		Total		Employers NI-Contributions
Description	Value (€) £	£	€	£
WAGE FOR PART-TIME DUBLIN REPRESENTATIVE	21,840	21,840		—

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			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:	<i>No</i>	<i>INVESTMENT</i>	<i>Income</i>
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		+	
Total investment income		=	
Credited to:		General Fund (Account 1) (page 5)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund (Account 4/5)	

BALANCE SHEET

as at

31 / 12 / 21

(see Notes 44-46)

Previous Year		Balance sheet as at 31 December 2021
	Fixed Assets	
	Intangible assets	
2020		2021
€		€
12,178	Fixed Assets	
5,674	Tangible assets	11,683
<u>17,852</u>	Investments	<u>5,674</u>
		<u>17,357</u>
	Current Assets	
12,452	Cash at bank and in hand	71,432
(23,231)	Creditors and Accruals	(20,156)
<u>(10,779)</u>	Net Current Assets / (Liabilities)	<u>51,276</u>
7,073	Total Assets less Current Liabilities	<u>68,633</u>
	Capital and Reserves	
7,073	Profit and Loss Account	68,633
<u>7,073</u>	Shareholders' Funds	<u>68,633</u>
	Fund (Account)	<u>68,633</u>
	Superannuation Fund (Account)	
	Political Fund (Account)	
	Revaluation Reserve	
	Amount held on behalf of central trade union political fund	
	Loans: From other trade unions	
	Other loans	
	Bank overdraft	N/A
	Tax payable	
	Sundry creditors	
	Accrued expenses	
	Provisions	
	Other Liabilities (specify)	
	TOTAL	

FIXED ASSETS ACCOUNT
(see Notes 47 to 51)

	Land & Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS
(see Note 52)

QUOTED		Political Fund £	Other Funds £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		5,674
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		5,674
	Market Value of Quoted Investments		5,674
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		

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.

As the vast majority of members are living and working in the Republic of Ireland the accounts are in Euro.

There is no income from investments. However there are investments amounting to € 5,674 in the form of a non earning bond lodged with the Irish High Court as a deposit required for a Trade Union holding a negotiation license.

ACCOUNTING POLICIES

(see Notes 55 and 56)

FINANCIAL STATEMENT, PREPARED UNDER
HISTORICAL COST CONVENTION.

INCOME AND COSTS UP TO 31st DECEMBER 2021
HAVE BEEN DETERMINED USING CASH BASES
WITH SURPLUS BEING DERIVED FROM CASH BASES.

NOTES TO AUDITORS ON THE COMPLETION OF THEIR REPORT

61. The accounts must, in accordance with the Order, give a true and fair view of the matters to which they relate.
62. The accounting policies followed for dealing with items which are judged material in determining the surplus or deficit for the year and in stating the financial position should be stated on page 29. (Accounting policies mainly comprise the specific accounting bases selected by the governing body of the union, and consistently followed, for determining the accounting periods in which income and costs shall be recognised in the accounts and for determining the amounts at which material items should be stated in the Balance Sheet).

Audit

63. A trade union shall in respect of each accounting period appoint an auditor or auditors to audit the accounts contained in the annual return. **A person* is qualified to be the auditor or one of the auditors if he is eligible for appointment as a company auditor under Article 28 of the Companies (Northern Ireland) Order 1990.**

Two or more persons who are not qualified may act as auditors of a trade union in respect of an accounting period if:

- a. the receipts and payments in respect of the union's last preceding accounting period did not in the aggregate exceed £5,000;
- b. the number of its members at the end of that period did not exceed 500;
- c. the value of its assets at the end of that period did not in the aggregate exceed £5,000; and
- d. they are not officers or employees of the union.

Trade Unions incorporated under the Companies Order

64. As long as the period is the same and there is no reduction in the amount of information supplied a union incorporated under Company law may submit with the return a copy of its accounts prepared under that law providing pages 1, 3, 13, 16, 17, 27, 29, 30 and 32 of the return are completed. Where the Companies Order return does not provide all the information sought in this return the additional information should be provided as appropriate. A separate Auditor's Report must always nevertheless be provided, and signed, on pages 32 and 33 of the return. The consolidation summary on page 34 must always be completed.
65. Auditors are required to sign the form at the place provided and if in their report they state that the accounts meet the provisions of the Companies Order they must also state that the requirements of the Industrial Relations (Northern Ireland) Order 1992 have been met.

* In the case of auditors of Great Britain unions completing this return the words "Companies (Northern Ireland) Order 1990" should be replaced by the words "section 25 of the Companies Act 1989", the words "Articles 18-21 of Schedule 1 to the Industrial Relations (NI) Order 1992" should be replaced by the words "section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992" (Note 63) and the words "Order" and "Industrial Relations (Northern Ireland) Order 1992" should be replaced by the words "Act" and "Trade Union and Labour Relations (Consolidation) Act 1992" (Note 65).

AUDITOR'S REPORT continued

A = SCHEDULE

Signature(s):

~~_____~~

Name(s):

LUCY S CO

Profession(s) or Calling(s):

ACCOUNTANTS
& REVISION AUDITORS

Address(es):

99 MAIN ST
MIDDLESEX
Co. CONN.

Date:

Contact name and telephone number:

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 ON COMPLETION OF SUMMARY SHEET

The summary sheet is intended to assist in providing a simplified overview of the financial position of the organisation. It will primarily be used as the source for the information in the Certification Officer's annual report, and as a source for comparative year-on-year analysis. It does not replace any information required in the annual return which must be completed in full.

The figures in the summary report must agree with the figures presented elsewhere in the annual return.

In order for the figures on the summary sheet to balance the following must be correct.

Funds at beginning of year + Total income – Total expenditure = Funds at end of year

Total Assets – Total Liabilities = Net Assets

Funds at end of year = Net Assets

The "Total Income" figure for each set of funds must be the sum of the sources of income set out on the Summary Sheet. It should incorporate any increase by revaluation of assets, as noted in the Balance Sheet on page 21.

The "Other Income" heading should be used to account for income received from sources other than members and investments, including recognised gains. Recognised gains include revaluation of assets and other changes in the value of assets which are not offset by and equal change in liabilities.

Under "Expenditure" include any decreases noted in the revaluation reserve on page 21 (the balance sheet).

"All Funds Other Than Political Funds" must include the General Fund on page 5 and any other funds referred to on page 11 or any pages supplementary to them. The figures entered in this column must match those on pages 5 and 11.

"Political Funds" figures (if any) must match the figures entered on page 13.

"Funds at Beginning of Year" will be the sum of those funds reported in the previous return to this Office, plus or minus any adjustments made subsequently. For associations for which this is the first return, this figure will be the sum of those funds held by the association at the beginning of the period covered by this return.

The "Funds at End of Year" figure must be the sum of "Total Income" and "Funds at Beginning of Year" less "Total Expenditure".

The "Total Assets" figure must be the total of: "Fixed Assets", "Investment Assets" and "Other Assets" (the figures entered above it).

"Liabilities" must be the total of "Total Assets" less "Funds at End of Year".