

# 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:

Services Industrial Professional & Technical Union

Year ended:

31st Dec 2021

Ref No:

Head or Main Office:

Liberty Hall  
Dublin 1

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

Yes  No  (Tick as appropriate)

General Secretary:

Joe Cunningham

Telephone Number and e-mail address:

01-8526300 j.cunningham@siftu.ie

Contact name for queries regarding the completion of this return:

Eamon Lawless

Telephone Number and e-mail address:

01-8526333 elowless@siftu.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				
	Northern Ireland	Great Britain	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
<b>Male</b>	1,088		123,230		124,318
<b>Female</b>	627		79,863		80,490
<b>TOTAL</b>	1,715		203,093		204,808

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.

## 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

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)

	€	€
<b>INCOME</b>		
Members:		
Contributions and Subscriptions		32,050,101
Other income from members (specify)		-
Federations and other bodies (as at page 7)		-
Total of other income (as at page 7)		608,716
Total Investment income (as at page 19)		117,655
Gain On Financial Assets		194,598
	<b>TOTAL INCOME</b>	<b>32,971,070</b>
<b>EXPENDITURE</b>		
Benefits to members (as at page 9)		47,365
Administrative expenses (as at page 15)		28,421,904
Federations and other bodies - Affiliation fees, grants etc. (specify)		846,387
Tax Provision		79,785
	<b>TOTAL EXPENDITURE</b>	<b>29,395,441</b>

**SURPLUS (DEFICIT) FOR YEAR** €3,575,629

Amount of fund at beginning of year €27,257,626

Transfer from other funds -

Amount of fund at end of year €30,833,255

Total number of members (including Northern Ireland members) contributing to the general fund at end of year **204,808**

Number of Northern Ireland members contributing to the General Fund at the end of the year **1,715**

General Fund subscription income from Northern Ireland members **182,092**

### GUIDANCE ON COMPLETION OF FEDERATION AND OTHER BODIES

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

DESCRIPTION	AMOUNT	€
<b>OTHER INCOME</b>	<b>TOTAL</b>	
Sundry Receipts		608,716
	<b>TOTAL</b>	608,716

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

€		€	
Representation - Employment Related Issues		<b>brought forward</b>	47,365
		Education and Training Services	
		Negotiated Discount Services	
Representation - Non Employment Related Issues			
Communications	43,223		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits	4,142		
Other Cash Payments			
<b>carried forward</b>	<b>47,365</b>	<b>Total (should agree with figure in General Fund)</b>	<b>47,365</b>

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name: Provident &amp; Educational Fund</b>		<b>€</b>	<b>€</b>
<b>Income</b>			
From members		-	
Other income (specify) - Grants		127,000	
Investment income (as at page 19)		5,653	
	<b>Total Income</b>		<b>132,653</b>
<b>Expenditure</b>			
Benefits to members		231,588	
Administrative expenses and other expenditure (as at page 15)		816,649	
	<b>Total Expenditure</b>		<b>1,048,237</b>
Surplus (Deficit) for the year			(915,584)
Add amount of fund at beginning of year			(9,949,377)
Amount of fund at end of year (as Balance Sheet)			(10,864,961)
Number of members contributing at end of year			143,518

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name: Provident, Pension &amp; General Purpose Fund</b>		<b>€</b>	<b>€</b>
<b>Income</b>			
From members		14,629	
Other income (specify)		-	
Investment income (as at page 19)		-	
	<b>Total Income</b>		<b>14,629</b>
<b>Expenditure</b>			
Benefits to members		-	
Administrative expenses and other expenditure (as at page 15)		12,564	
	<b>Total Expenditure</b>		<b>12,564</b>
Surplus (Deficit) for the year			2,065
Add amount of fund at beginning of year			1,545,535
Amount of fund at end of year (as Balance Sheet)			1,547,600
Number of members contributing at end of year			143,518

(See Notes 24 to 28)

<b>4. POLITICAL FUND ACCOUNT (CAMPAIGNING FUND) To be completed by trade unions which maintain their o</b>		
	€	€
<b>Income</b>		
Members contributions & levies	134,777	
Investment income (as at page 19)	-	
Other income (specify)	-	
<b>Deduct expenditure</b>		
Expenditure under Article 57 of the Trade Union and Labour Relations (NI) Order 1995 (specify) – Affiliation Fees and Conference Expenses	-	
Administration expenses in connection with political objects – conference expenses	950	
Non-political expenditure		133,827
Amount of political fund at beginning of year		745,881
Amount of political fund at end of year (as Balance Sheet)		879,708
Number of Northern Ireland members contributing at end of year		Nil
Political Fund Contribution from Northern Ireland members		Nil
Number of Northern Ireland members at the end of the year who are exempt from contributing to the political fund		All
Number of members outside Northern Ireland who have completed an exemption notice and therefore do not contribute to the political fund		13,925

<b>5. POLITICAL FUND ACCOUNT To be completed by trade unions which act as components of a central trade union</b>		
N/A	€	€
<b>Income</b>		
Contributions and levies collected from members on behalf of the political fund of the central trade union		
Amount received back from central trade union political fund		
Other income (specify)		
<b>Deduct expenditure</b>		
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 (CAMPAIGNING FUND) 4 OR 5**  
(See Notes 29 and 30)

(See notes 32 and 33)

		€
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		23,644,691
Salaries and Wages included in above	23,132,715	
Auditors' fees		47,500
Legal and Professional fees		298,776
Stationery, printing, postage, telephone, etc.		966,097
Expenses of Executive Committee (Head Office)		235,674
Expenses of conferences		453,396
Other administrative expenses (specify)- Other		
Honorary Secretaries Commission		268,113
Divisional Development and Campaign Fund		28,524
Travel		755,362
Computer and Equipment Maintenance		33,272
Interest payable:		
Bank loans (including overdrafts)		126,123
Mortgages		-
Other loans		-
Depreciation		473,805
Amortization of capital grant		(58,662)
Outgoings on Land and Buildings (Establishment)		1,748,789
<b>Other Outgoings</b>		
Promotional		34,749
Organisational Unit Expenses		63,051
Strategic Development Authorities		8,002
Charitable donations		-
Deficit on disposal of fixed assets		8,591
Education and training		20,374
Claims and allowances		9,257
Payments to superannuants		3,307
Income continuance		82,326
	<b>Total</b>	29,251,117
Charged to:	General Fund (Page 5)	28,421,904
	Fund (Account 2)	816,649
	Fund (Account 3)	12,564
	<b>Total</b>	29,251,117



**ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS**  
(See Notes 31 to 41 below)

Office Held	Gross Salary	Pension Contributions
	€	€

**OFFICIALS' SALARIES AND BENEFITS**

- 31. The positions concerned are those of president, general secretary and each member of the executive.
- 32. Details are to be provided of salary and all other benefits paid from trade union funds.
- 33. The legislation does not define what constitutes a benefit. For the purpose of this return benefits are:
  - A. those designated as "taxable" benefits by the Inland Revenue.
  - B. pension/superannuation arrangements (see Notes 36-40).
  - C. redundancy and other termination payments (see Note 41).
- 34. Information is required of individual benefits with a value in excess of £100 in one accounting period. In addition to the information required above, details are also required on any loans paid from union funds.
- 35. If salaries and benefits (including loans) are not paid in respect of the president, general secretary or member of the executive committee a **nil** return is required.

**PENSION CONTRIBUTIONS**

- 36. Where contributions are paid from union funds into a **defined contributions scheme** in relation to the officials identified at Note 31, the amounts must be declared.
- 37. If the union operates a **defined benefits scheme** in relation to the officials at Note 31 please contact the Certification Office for advice on how such benefits should be recorded.

## ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

Benefits		Total	Employers NI-Contributions
Description	Value	€	€

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.



**Eamon Lawless**  
**Head of Finance**  
**Finance & Administration Dept.**  
Liberty Hall, Dublin 1  
Tel: 01-8586333  
Email: [elawless@siptu.ie](mailto:elawless@siptu.ie)

**Finance & Administration Department**

Northern Ireland Certification Officer  
for Trade Unions & Employer Associations,  
10-12 Gordon Street,  
Belfast,  
BT1 2LG.

14<sup>th</sup> June, 2022.

**Re: Annual Return**

A Chara,

With reference to the questions raised on pages 16 and 17 in respect of the analysis of Officials Salaries and Benefits, we advise the General Officers of the Union – of which there are four (General Secretary, and three Deputy General Secretaries) – are in receipt of the following salaries:-

General Secretary, Joe Cunningham.....	€111,159
Deputy General Secretary, Ethel Buckley.....	€99,871
Deputy General Secretary, Gerry McCormack.....	€99,871
Deputy General Secretary, John King.....	€99,871

The Union operates a Defined Benefit Pension Scheme. Contributions are made to the scheme in accordance with recommendations of independent actuaries. The funding of the scheme is based on total salary roll and not on an individual by individual basis. The current funding level is 30%.

The General Officers, members of the National Executive Council, all staff and all members of SIPTU are paid expenses in accordance with the expenses criteria laid down and which is approved by the Revenue Commissioners.

We also set out hereunder details of the benefit in kind assessments in respect of our General Officers for the year 2021 as follows:-

Joe Cunningham.....	€1,578
Ethel Buckley.....	€4,443
Gerry McCormack.....	€3,924
John King.....	€7,334

Yours sincerely,

**SERVICES INDUSTRIAL PROFESSIONAL TECHNICAL UNION**



Eamon Lawless  
**Head of Finance**

**ANALYSIS OF INVESTMENT INCOME**  
(See Notes 42 and 43)

Income	Political Fund €		Other Fund(s) €
Rent from land and buildings			117,655
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			5,653
Other investment income (specify)			
		+	123,308
Total investment income		=	123,308
Credited to:			
	General Fund (Account 1) (page5)		117,655
	Fund (Account 2 )		5,653
	Fund (Account )		-
	Fund (Account )		-
	Fund (Account )		-
	Political Fund (Account 4/5)		-
			123,308

**BALANCE SHEET**  
**As at 31/12/2021**

(See Notes 44-46)

Previous Year		€	€
13,828,435	<b>Fixed Assets</b> (at page 23)		13,598,575
	<b>Investments</b> (as per analysis on page 25)		
3,218,947	Quoted (Market value £ )		3,413,545
18,812	Unquoted		18,812
	<b>Other Assets</b>		
-	Loans to other trade unions		-
12,510,278	Sundry debtors		10,440,442
25,063,512	Cash at bank and in hand		30,160,867
-	Income tax to be recovered		-
2,630	Stocks of goods		2,630
	Others (specify) Debtors		
<b>54,642,614</b>		<b>TOTAL ASSETS</b>	<b>57,634,871</b>
27,257,626	General Fund Account		30,833,255
(9,949,377)	Fund (Account 2)		(10,864,961)
1,545,535	Fund (Account 3)		1,547,600
9,670,066	Liberty Hall Account		9,670,066
745,881	Political Fund / Campaigning Fund (Account 4)		879,708
20,001,725	Industrial Contingency Fund		20,001,725
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
-	Loans: From other trade unions		-
-	Loans: Other		-
820,960	Tax payable		811,824
1,604,898	Sundry creditors		1,408,389
517,546	Accrued expenses		471,970
750,000	Provisions		1,176,418
1,677,754	Other liabilities (deferred grants)		1,698,877
<b>54,642,614</b>		<b>TOTAL LIABILITIES</b>	<b>57,634,871</b>

**FIXED ASSETS ACCOUNT**  
(See Notes 47 to 51)

	Land and Buildings Freehold Leasehold	Furniture and Equipment	Motor Vehicles	Not used for union business (Heritage asset)	Total
<b>Cost or Valuation</b>					
At start of year	20,540,942	10,151,885	496,907	266,771	31,456,505
Additions	28,231	124,305	229,850	-	382,386
Disposals	-	-	(298,795)	-	(298,795)
Revaluation/Transfers	-	-	-	-	-
At end of year	20,569,173	10,276,190	427,962	266,771	31,540,096
<b>Accumulated Depreciation</b>					
At start of year	7,862,611	9,499,549	265,910	-	17,628,070
Charges for year	253,566	121,123	99,116	-	473,805
Disposals	-	-	(160,704)	-	(160,704)
Revaluation/Transfers	-	-	-	-	-
At end of year	8,116,177	9,620,672	204,322	-	17,941,171
<b>Net book value at end of year</b>	12,452,996	655,168	223,640	266,771	13,598,575
<b>Net book value at end of previous year</b>	12,678,331	652,336	230,997	266,771	13,828,435

**ANALYSIS OF INVESTMENTS**  
(See Note 52)

<b>QUOTED</b>		<b>Political Fund €</b>	<b>Other Funds €</b>
	Equities (e.g. Shares)		3,413,545
	Government Securities (Gilts)		
	Other quoted securities (to be specified) Ireland Fixed Interest		-
	TOTAL QUOTED (as Balance Sheet)		3,413,545
	Market Value of Quoted Investments		3,413,545
<b>UNQUOTED</b>	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		
	Cash retained by the Accountant Courts of Justice		13,431
	TOTAL UNQUOTED (as Balance Sheet)		18,812
	Market Value of Unquoted Investments		18,812



**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.**

See Attached Financial Statements for SIPTU for the year ended 31 December 2021.

**ACCOUNTING POLICIES**  
(See Notes 55 and 56)

See Attached Financial Statements for SIPTU for the year ended 31 December 2021.

**SIGNATURES TO THE ANNUAL RETURN**  
(See Notes 57 and 58)

**SIGNATURES TO THE ANNUAL RETURN**

(see Notes 57 and 58)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Joe Cunningham</u>	Chairman's Signature: <u>Mary O'Sullivan</u> (or other official whose position should be stated)
Name: <u>Joe Cunningham</u>	Name: <u>Mary O'Sullivan</u>
Date: <u>10/6/2022</u>	Date: <u>10/6/2022</u>

**CHECK LIST  
AUDITOR'S REPORT continued**

Signature(s):

Name(s):

Profession(s) or Calling(s):

Address(es):

**(see Notes 59 and 60)**  
**(please tick as appropriate)**

HAVE THE ACCOUNTING POLICIES BEEN EXPLAINED (see Note 56)	YES ✓	NO
HAS THE RETURN BEEN SIGNED? (see Note 57)	YES ✓	NO
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 58)	YES ✓	NO
IS A RULE BOOK ENCLOSED? (see Note 59)	YES ✓	NO
A MEMBER'S STATEMENT IS: (see Note 60)	ENCLOSED ✓	TO FOLLOW
IS THE RETURN OF OFFICERS ATTACHED (see page 3)	YES ✓	NO
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED (see page 3)	YES ✓	NO
HAS THE CONSOLIDATION SUMMARY BEEN COMPLETED (see page 34).	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 60b.	YES	NO
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If any of the answers given in the Checklist is no, or if the member's statement is not enclosed, please comment?

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*Tommy Fowler*  
**Signed**

087 - 2260427  
**Contact Telephone Number**

**AUDITORS' REPORT**  
**(See Notes 61 to 63)**


made in accordance with Articles 18-21 of Schedule 1 to the Industrial Relations (NI) Order 1992.

See pages 2 – 3 of the financial statements attached.

**AUDITOR'S REPORT continued**

See pages 2 – 3 of the financial statements attached.

Signature(s):



Name(s):

Tommy Doherty

Profession(s) or Calling(s):

Chartered Accountant

Address(es):

Mazars  
Harcourt Centre  
Block 3  
Harcourt Road

Date:

22/06/2022

Contact name and telephone number:

01 449 4460

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

## SUMMARY SHEET

	All funds except Political Funds €	Political Funds €	Total Funds €
<b>INCOME</b>			
From Members	<i>32,064,730</i>	<i>134,777</i>	<i>32,199,507</i>
From Investments	<i>123,308</i>	-	<i>123,308</i>
Other Income (including increases by revaluation of assets)	<i>930,314</i>	-	<i>930,314</i>
<b>Total Income</b>	<i>33,118,352</i>	<i>134,777</i>	<i>33,253,129</i>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	<i>30,456,242</i>	<i>950</i>	<i>30,457,192</i>
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)	<i>48,525,575</i>	<i>745,881</i>	<i>49,271,456</i>
<b>Funds at end of year</b> (including reserves)	<i>51,187,685</i>	<i>879,708</i>	<i>52,067,393</i>
<b>ASSETS</b>			
Fixed Assets			<i>13,598,575</i>
Investment Assets			<i>3,432,357</i>
Other Assets			<i>40,603,939</i>
		<b>Total Assets</b>	<i>57,634,871</i>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<i>(5,567,478)</i>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<i>52,067,393</i>