

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:	31 st Dec 2016
Ref No:	

Head or Main Office:

Liberty Hall Dublin 1

N. IRELAND
CERTIFICATION OFFICER

5 - JUL 2017

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

Yes No

(Tick as appropriate)

General Secretary:

Joe O'Flynn

Telephone Number:

01-8586300

Contact name for queries regarding the completion of this return:

Eamon Lawless

Telephone Number:

01-8586333 elawless@siptu.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.

NAME OF AUTHORISED PERSON:

NORTHERN IRELAND ADDRESS:

The address to which enquiries, returns and other documents should be sent is:

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
Male	1,243	N/a	127,380	N/a	128,623
Female	1,019	N/a	79,443	N/a	80,462
TOTAL	2,262	N/a	206,823	N/a	209,085

Total number of members (including Northern Ireland members) above for whom no home or authorised address is -
-M0

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 of that other:

b. A federation of trade unions? Yes No

If yes, state the number of affiliated

and names:

GENERAL FUND

(See Notes 11 to 16)

	€	€
INCOME		
Members:		
Contributions and Subscriptions		31,943,565
Other income from members (specify)		-
Federations and other bodies (as at page 7)		-
Total of other income (as at page 7)		710,887
Total Investment income (as at page 19)		128,641
Gain On Financial Assets		124,967
	TOTAL INCOME	32,908,060
EXPENDITURE		
Benefits to members (as at page 9)		588,687
Administrative expenses (as at page 15)		30,526,861
Federations and other bodies - Affiliation fees, grants etc. (specify)		809,971
Tax Provision		51,236
	TOTAL EXPENDITURE	31,976,755

SURPLUS (DEFICIT) FOR YEAR €931,305

Amount of fund at beginning of year €21,091,700

Transfer from other funds 154,719

Amount of fund at end of year €22,177,724

Total number of members (including Northern Ireland members) contributing to the general fund at end of year 209,085

Number of Northern Ireland members contributing to the General Fund at the end of the year 2,262

General Fund subscription income from Northern Ireland members €198,731

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

DESCRIPTION	AMOUNT	€
OTHER INCOME	TOTAL	
Sundry Receipts		710,887
	TOTAL	710,887

**ANALYSIS OF BENEFIT EXPENDITURE
SHOWN AT GENERAL FUND**

(See Notes 19 to 21)

€

€

Representation - Employment Related Issues		brought forward	588,687
		Education and Training Services	
		Negotiated Discount Services	
Representation - Non Employment Related Issues			
Communications	183,972	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits	404,715		
Other Cash Payments			
carried forward	588,687	Total (should agree with figure in General Fund)	588,687

FUND 2		Fund Account	
Name: Provident & Educational Fund		€	€
Income			
From members		-	
Other income (specify) - Grants		127,000	
Investment income (as at page 19)		6,823	
	Total Income		133,823
Expenditure			
Benefits to members		206,933	
Administrative expenses and other expenditure (as at page 15)		751,376	
	Total Expenditure		958,309
Surplus (Deficit) for the year			(824,486)
Add amount of fund at beginning of year			(5,626,950)
Amount of fund at end of year (as Balance Sheet)			(6,451,436)
Number of members contributing at end of year			151,538

FUND 3		Fund Account	
Name: Provident, Pension & General Purpose Fund		€	€
Income			
From members		38,076	
Other income (specify)		-	
Investment income (as at page 19)		-	
	Total Income		38,076
Expenditure			
Benefits to members		-	
Administrative expenses and other expenditure (as at page 15)		37,781	
	Total Expenditure		37,871
Surplus (Deficit) for the year			205
Add amount of fund at beginning of year			1,547,741
Amount of fund at end of year (as Balance Sheet)			1,547,946
Number of members contributing at end of year			151,538

(See Notes 24 to 28)

4. POLITICAL FUND ACCOUNT		To be completed by trade unions which maintain their own fund	
		€	€
Income			
	Members contributions & levies	87,298	
	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) – Affiliation Fees and Conference Expenses	8,919	
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		78,379
Amount of political fund at beginning of year			247,633
Amount of political fund at end of year (as Balance Sheet)			326,012
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			20,688

5. POLITICAL FUND ACCOUNT		To be completed by trade unions which act as components of a central trade union	
N/A		€	€
Income			
	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)		
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)**

See notes 32 and 33)

		€
Administrative Expenses		
Remuneration and expenses of staff		23,867,574
Salaries and Wages included in above	23,322,740	
Auditors' fees		47,500
Legal and Professional fees		316,116
Stationery, printing, postage, telephone, etc.		1,135,392
Expenses of Executive Committee (Head Office)		300,545
Expenses of conferences		175,020
Other administrative expenses (specify)- Other		
Honorary Secretaries Commission		232,869
Divisional Development and Campaign Fund		39,731
Travel		1,892,694
Computer and Equipment Maintenance		119,275
Interest payable:		
Bank loans (including overdrafts)		63,667
Mortgages		-
Other loans		-
Depreciation		634,591
Amortization of capital grant		(58,662)
Outgoings on Land and Buildings (Establishment)		1,996,055
Other Outgoings		
Promotional		121,255
Organisational Unit Expenses		171,993
Strategic Development Authorities		42,177
Charitable donations		200
Surplus of disposal of fixed assets		(44,531)
Education and training		173,819
Claims and allowances		27,745
Payments to superannuants		10,126
Income continuance		50,957
	Total	31,316,108
Charged to:	General Fund (Page 5)	30,526,861
	Fund (Account 2)	751,376
	Fund (Account 3)	37,871
	Total	31,316,108

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.

ANALYSIS OF INVESTMENT INCOME
(See Notes 42 and 43)

Income	Political Fund €		Other Fund(s) €
Rent from land and buildings			128,641
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6,823
Other investment income (specify)			
		+	135,464
Total investment income		=	135,464
Credited to:			
	General Fund (Account 1) (page 5)		128,641
	Fund (Account 2)		6,823
	Fund (Account)		-
	Fund (Account)		-
	Fund (Account)		-
	Political Fund (Account 4/5)		-
			135,464

BALANCE SHEET

As at 31/12/2016

(See Notes 44-46)

Previous Year		€	€
15,101,316	Fixed Assets (at page 23)		14,742,004
	Investments (as per analysis on page 25)		
2,951,172	Quoted (Market value £)		3,076,139
18,812	Unquoted		18,812
	Other Assets		
-	Loans to other trade unions		-
13,100,665	Sundry debtors		18,209,479
18,064,213	Cash at bank and in hand		12,823,927
-	Income tax to be recovered		-
-	Stocks of goods		-
2,630	Others (specify) Debtors		2,630
49,238,808	TOTAL ASSETS		48,872,991
21,091,700	General Fund Account		22,177,724
(5,626,950)	Fund (Account 2)		(6,451,436)
1,547,741	Fund (Account 3)		1,547,946
7,670,066	Liberty Hall Account		7,670,066
247,633	Political Fund (Account 4)		326,012
19,568,746	Industrial Contingency Fund		19,414,027
-	Revaluation Reserve		-
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
-	Loans: From other trade unions		-
-	Loans: Other		-
881,131	Tax payable		911,309
1,716,489	Sundry creditors		1,250,674
275,381	Accrued expenses		192,224
100,000	Provisions		75,000
1,766,871	Other liabilities (deferred grants)		1,759,445
49,238,808	TOTAL LIABILITIES		48,872,991

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
Cost or Valuation					
At start of year	20,430,132	9,629,316	1,074,884	266,771	31,401,103
Additions	-	78,844	292,000	-	370,844
Disposals	-	-	(272,033)	-	(272,033)
Revaluation/Transfers	-	-	-	-	-
At end of year	20,430,132	9,708,160	1,094,851	266,771	31,499,914
Accumulated Depreciation					
At start of year	6,526,577	8,970,690	802,520	-	16,299,787
Charges for year	278,071	82,807	273,713	-	634,591
Disposals	-	-	(176,468)	-	(176,468)
Revaluation/Transfers	-	-	-	-	-
At end of year	6,804,648	9,053,497	899,765	-	16,757,910
Net book value at end of year	13,625,484	654,633	195,086	266,771	14,742,004
Net book value at end of previous year	13,903,555	658,626	272,364	266,771	15,101,316

ANALYSIS OF INVESTMENTS
(See Note 52)

QUOTED		Political Fund €	Other Funds €
	Equities (e.g. Shares)		2,921,378
	Government Securities (Gilts)		
	Other quoted securities (to be specified) Ireland Fixed Interest		154,761
	TOTAL QUOTED (as Balance Sheet)		3,076,139
	Market Value of Quoted Investments		3,076,139
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		
	Cash retained by the Accountant Courts of Justice		13,431
	TOTAL UNQUOTED (as Balance Sheet)		18,812
	Market Value of Unquoted Investments		18,812

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 O'Flynn</u> Name: <u>Joe O'Flynn</u> Date: <u>29/6/2017</u>	Chairman's Signature: <u>Jack O'Conor</u> (or other official whose position should be stated) Name: <u>Jack O'Conor</u> Date: <u>29/6/2017</u>
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CHECK LIST
 (see Notes 59 and 60)
 (please tick as appropriate)

HAVE THE ACCOUNTING POLICIES BEEN EXPLAINED (see Note 56)	YES	<input checked="" type="checkbox"/>	NO
HAS THE RETURN BEEN SIGNED? (see Note 57)	YES	<input checked="" type="checkbox"/>	NO
HAS THE AUDITOR'S REPORT BEEN COMPLETED (see Note 58)	YES	<input checked="" type="checkbox"/>	NO
IS A RULE BOOK ENCLOSED? (see Note 59)	YES	<input checked="" type="checkbox"/>	NO
A MEMBER'S STATEMENT IS: (see Note 60)	ENCLOSED		TO FOLLOW
IS THE RETURN OF OFFICERS ATTACHED (see page 3)	YES	<input checked="" type="checkbox"/>	NO
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED (see page 3)	YES	<input checked="" type="checkbox"/>	NO
HAS THE CONSOLIDATION SUMMARY BEEN COMPLETED (see page 34).	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 60b.	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
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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?

Audited accounts for the year ended 31st Dec 2015
to be presented at the Unions Biennial Conference
in October 2017


[Signature]
 Signed

01-2586333
 Contact Telephone Number

AUDITOR'S REPORT continued

See pages 2 – 3 of the financial statements attached.

Signature(s):



Name(s):

Profession(s) or Calling(s):

Address(es):

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.

SUMMARY SHEET

	All funds except Political Funds €	Political Funds €	Total Funds €
INCOME			
From Members	<i>31,981,641</i>	<i>87,298</i>	<i>32,068,939</i>
From Investments	<i>135,464</i>	-	<i>135,464</i>
Other Income (including increases by revaluation of assets)	<i>1,007,385</i>	-	<i>1,007,385</i>
Total Income	<i>33,124,490</i>	<i>87,298</i>	<i>33,211,788</i>
EXPENDITURE (including decreases by revaluation of assets)	<i>33,017,466</i>	<i>8,919</i>	<i>33,026,385</i>
Total Expenditure			
Funds at beginning of year (including reserves)	<i>44,251,303</i>	<i>247,633</i>	<i>44,498,936</i>
Funds at end of year (including reserves)	<i>44,358,327</i>	<i>326,012</i>	<i>44,684,339</i>
ASSETS			
	Fixed Assets		<i>14,742,004</i>
	Investment Assets		<i>3,094,951</i>
	Other Assets		<i>31,036,036</i>
		Total Assets	<i>48,872,991</i>
LIABILITIES		Total Liabilities	<i>4,188,652</i>
NET ASSETS (Total Assets less Total Liabilities)			<i>44,684,339</i>