

# 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:

NORTHERN IRELAND PUBLIC SERVICE ALLIANCE

Year ended:

31ST DECEMBER 2009

Ref No:

Head or Main Office:



HARKIN HOUSE  
54-58 WELLINGTON PARK  
BELFAST  
BT9 6DP

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

Yes

No

(Tick as appropriate)

General Secretary:

BRIAN CAMPFIELD

Telephone Number and Email Address

028 90 661 831

Contact name for queries regarding the completion of this return:

MARTIN MURPHY

Telephone Number and Email Address

028 90 661 831 MARTIN.MURPHY@NIPSA.ORG.UK

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:

(a)

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(b)

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

Northern Ireland Certificate Office for Trade Unions and Employers' Associations  
10 - 12 Gordon Street Belfast BT1 2LG. Telephone: 028 9023 7773 Fax: 028 9023 2271  
E-mail: [info@nicertooffice.org.uk](mailto:info@nicertooffice.org.uk)

## 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	15,265	—	—	—	15,265
Female	30,885	—	—	—	30,885
<b>TOTAL</b>	46,150	—	—	—	46,150

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
PRESIDENT	B MOORE	M MORGAN	JUNE 2009
VICE PRESIDENT	J MURDOCK	J MURDOCK	" "
HONORARY TREASURER	T KILLEN	T KILLEN	" "

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	3,949,006	
Other income from members (specify)		
Federations and other bodies (as at page 7)		
Total of other income (as at page 7)	1,175	
Total Investment income (as at page 19)	19,996	
	<b>TOTAL INCOME</b>	<b>3,970,177</b>
<b>EXPENDITURE</b>		
Benefits to members (as at page 9)	247,158	
Administrative expenses (as at page 15)	3,465,477	
Federations and other bodies - Affiliation fees, grants etc.		
(specify) Transfer to fighting fund	19,447	
Transfer to contingency fund	78,418	
Pension scheme loss	2,440,000	
	<b>TOTAL EXPENDITURE</b>	<b>6,250,500</b>

**SURPLUS (DEFICIT) FOR YEAR** (2,280,323)

Amount of fund at beginning of year £2,285,268

Amount of fund at end of year £ 4,945

Total number of members (including Northern Ireland members) contributing to the general fund at end of year 46,150

Number of Northern Ireland members contributing to the General Fund at the end of the year 46,150

General Fund subscription income from Northern Ireland members £ 3,949,006

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

DESCRIPTION	AMOUNT	£
<b>FEDERATION AND OTHER BODIES</b>		
<b>OTHER INCOME</b>	<b>TOTAL</b>	
NIPSA NEWS ADVERTISEMENTS	1,175.00	
	<b>TOTAL</b>	1,175.00

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

£

£

Representation - Employment		brought forward	149,354
Related Issues PROFESSIONAL AND LEGAL FEES	44,004	Education and Training Services EDUCATION AND TRAINING	22,453
Representation - Non Employment Related Issues		Negotiated Discount Services MEMBERS DISCOUNT SCHEME	49,106
Communications NIPSA NEWS/REPORTS	105,350	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		PERSONAL ACCIDENT INSURANCE	2,700
Other Cash Payments		WELFARE COSTS	23,545
carried forward	149,354	Total (should agree with figure in General Fund)	247,158

FUND 2		Fund Account	
Name: FIGHTING FUND		£	£
<b>Income</b>			
From members			
Other income (specify)			
Investment income (as at page 19)			
Transfer from General fund		19,447	
<b>Total Income</b>			19,447
<b>Expenditure</b>			
Benefits to members - strike payments		19,447	
Administrative expenses and other expenditure (as at page 15)			
<b>Total Expenditure</b>			19,447
Surplus (Deficit) for the year			-
Add amount of fund at beginning of year			500,000
Amount of fund at end of year (as Balance Sheet)			500,000
Number of members contributing at end of year			46,150

FUND 3		Fund Account	
Name: CONTINGENCY FUND		£	£
<b>Income</b>			
From members			
Other income (specify)			
Investment income (as at page 19)			
Transfer from General fund		78,418	
<b>Total Income</b>			78,418
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
<b>Total Expenditure</b>			-
Surplus (Deficit) for the year			78,418
Add amount of fund at beginning of year			864,406
Amount of fund at end of year (as Balance Sheet)			942,824
Number of members contributing at end of year			46,150



FUND 234		Fund Account	
Name: FEE FUND		£	£
<b>Income</b>			
From members			
Other income (specify) Board fees		5,584	
Investment income (as at page 19)			
		<b>Total Income</b>	5,584
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)		8,485	
		<b>Total Expenditure</b>	8,485
Surplus (Deficit) for the year			(2,901)
Add amount of fund at beginning of year			28,317
Amount of fund at end of year (as Balance Sheet)			25,416
Number of members contributing at end of year			46 150

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FUND 35		Fund Account	
Name: PERSONAL ACCIDENT SCHEME FUND		£	£
<b>Income</b>			
From members			
Other income (specify)			
Investment income (as at page 19)			
		<b>Total Income</b>	—
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 15)			
		<b>Total Expenditure</b>	—
Surplus (Deficit) for the year			
Add amount of fund at beginning of year			155,000
Amount of fund at end of year (as Balance Sheet)			155,000
Number of members contributing at end of year			46 150

**ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING  
AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS 4 OR 5**  
(see Notes 29 and 30)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	2,076,557
Salaries and Wages included in above	£1,674,618
Auditors' fees	15,724
Legal and Professional fees	
Occupancy costs	187,086
Stationery, printing, postage, telephone etc.	154,820
Expenses of Executive Committee (Head Office)	50,719
Expenses of conferences	188,366
Other administrative expenses (specify)	
Travel and subsistence	89,070
maintenance office equipment	96,219
Publications	29,869
Branch costs	11,742
Ballot costs	67,598
General costs	42,685
Bank charges	56,366
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	122,697
Outgoings on land and buildings (specify)	3,891
Other outgoings (specify)	
Traffic attendants dispute	79,832
Departmental committees and panels	10,529
Liason and affiliation	164,217
Donations	25,975
Charged to:	3,465,477
General Fund (Account ) (page 5)	
FEE Fund (Account 4)	8,485
Fund (Account )	
Fund (Account )	
Fund (Account )	

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

Office Held	Gross Salary	Pension Contributions
	£	£
GENERAL SECRETARY	59,057.04	24,095.27

**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 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 Certification Office for advice on how such benefits should be recorded.

## ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

Benefits		Total	Employers NI-Contributions
Description	Value (£)	£	£
—	—	83,152.31	5,535.15

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)			2,762
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			17,234
Other investment income (specify)			
		+	
Total investment income		=	19,996
Credited to:			
	General Fund (Account 1) (page 5)		19,996
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Political Fund (Account 4/5)		
			19,996

## BALANCE SHEET

as at 31 Dec 2009

(see Notes 44-46)

Previous Year		£	£
1,111,725	Fixed Assets (as at page 23)	994,005	
	Investments (as per analysis on page 25)		
10,000	Quoted (Market value £ 30,858 )	10,000	
10,000	Unquoted	10,000	
	Loans to other trade unions		
455,088	Sundry debtors	516,375	
	Other Assets		
1,728,457	Cash at bank and in hand	1,853,092	
	Income tax to be recovered		
	Stocks of goods		
642,000	Others (specify) Pension Scheme		
3,957,270			3,383,472
2,285,268	General fund	4,945	
500,000	Fighting fund	500,000	
28,317	Fee fund	25,416	
864,406	Contingency fund	942,824	
155,000	Personal accident scheme fund	155,000	
	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		
	Tax payable		
37,065	Sundry creditors	19,685	
87,214	Accrued expenses	193,602	
	Provisions		
	Other Liabilities (specify) Pension scheme	1,542,000	
3,957,270	<b>TOTAL</b>		3,383,472

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

	Land & Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year	1,899,658		752,535			2,652,193
Additions			4,977			4,977
Disposals						
Revaluation/Transfers						
At end of year	1,899,658		757,512			2,657,170
<b>Accumulated Depreciation</b>						
At start of year	883,293		657,175			1,540,468
Charges for year	68,362		54,335			122,697
Disposals						
Revaluation/Transfers						
At end of year	951,655		711,510			1,663,165
Net book value at end of year	948,003		46,002			994,005
Net book value at end of previous year	1,016,365		95,360			1,111,725

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

QUOTED		Political Fund £	Other Funds £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	<i>new star</i>		10,000
	TOTAL QUOTED (as Balance Sheet)		10,000
	Market Value of Quoted Investments		30,858
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	<i>Unity Trust</i>		10,000
	TOTAL UNQUOTED (as Balance Sheet)		10,000
	Market Value of Unquoted Investments		10,000

# NORTHERN IRELAND PUBLIC SERVICE ALLIANCE

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2009

### 1. Principal accounting policies

As in previous years the financial statements have been prepared under the historical cost convention. A summary of the more important accounting policies adopted by the Union is set out below:-

#### (a) Depreciation

Depreciation is calculated so as to write off the cost of fixed assets on a straight-line basis over the expected useful lives of the assets concerned. The annual rates used for this purpose are:

Extension	%
Premises	4
Fixture and fittings	4
Computer equipment	10
	20

#### (b) Subscriptions

Membership subscription income is included in the financial statements on a receivable basis.

#### (c) Corporation tax

Provision is made for corporation taxation on interest receivable during the financial year at a rate of 21% in accordance with Corporation Tax requirements in the year.

#### (d) Salaries

From 1 August 2009 (under review) the pay range of Headquarters staff was as follows:-

	<b>HQ Post</b>	<b>Pay Scales</b>
1	General Secretary	£55,457 - £62,407
1	Deputy General Secretary	£47,269 - £50,796
2	Assistant General Secretary	£34,197 - £40,441
6	Assistant Secretary	£32,643 - £37,018
15	Higher Executive Officer	£28,453 - £30,520
8	Executive Officer (2 part time)	£24,387 - £26,086*
1	Senior Personal Secretary	£24,528 - £25,766
9	Personal Secretary (3 part time)	£20,018 - £21,132*
17	Administrative Officer (2 part time)	£14,890 - £17,099*
1	General Assistant Buildings	£14,890 - £17,099
3	General Assistant (part time)	£13,130 - £14,420*

\* Full time rate is used to calculate part time hours on a pro-rata basis.

# NORTHERN IRELAND PUBLIC SERVICE ALLIANCE

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2009 (cont)

### (e) Pensions

The NIPSA Pension Scheme provides benefits based on a final pensionable salary. The assets of the Scheme are held separately from those of NIPSA, being invested with insurance companies, Scottish Life and Standard Life. Contributions to the scheme are charged to the Income and Expenditure Account so as to spread the cost of pensions over employees' working lives with NIPSA. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method.

The most recent valuation was at 31<sup>st</sup> December 2006. The actuary assessed a shortfall in the Pension Scheme funding against liabilities of some £2.265m. NIPSA accepted the actuary's recommendation that the employer contribution rate should be increased to 40.8% plus an employer contribution of £270,000 per annum to recover the funding shortfall. These revised contributions were implemented during 2007 and are reflected in the 2008 and 2009 annual financial statements.

In accordance with an agreement with GMB, SIPTU and UNITE, the Trade Unions for Headquarters staff, the Scheme provides benefits comparable to those of the Northern Ireland Civil Service. As is the case of the NICS, employees are required to pay a contribution of 1.5% towards the cost of dependents' benefits.

Separate financial statements are prepared and audited for the NIPSA Retirement and Death Benefit Plan.

The financial statements for the year ended 31<sup>st</sup> December 2009 have been prepared in order to comply with Financial Reporting Standard 17 - Retirement Benefits. This enables increases/decreases in the scheme assets to be shown in the financial statements.

The service cost of the scheme, the employer contributions, and the interest cost are shown on the face of the Income and Expenditure Account and the surplus / (deficit) on the face of the Balance Sheet. The actuarial gain/loss has been shown on the Statement of Recognised Gains and Losses as per Page 8 of the financial statements.

### (f) Assumptions used by actuary

	At 31.12.09	At 31.12.08	At 31.12.07	At 31.12.06
Discount rate	<b>5.8%</b>	6.5%	5.6%	5.1%
Retail price inflation	<b>3.6%</b>	2.6%	3.4%	3.2%
Revaluation of early leavers benefits	<b>3.6%</b>	2.6%	3.4%	3.2%
Salary growth	<b>4.6%</b>	3.6%	4.4%	4.2%
Increases to pensions in payment				
- pre 1988 GMP	<b>0%</b>	0%	0%	0%
- post 1988 GMP	<b>3.6%</b>	2.6%	3.0%	3.0%
- pension earned before 06.04.97 in	<b>3.6%</b>	2.6%	3.4%	3.2%
Excess of GMP				
- pension earned after 06.04.97	<b>3.6%</b>	2.6%	3.4%	3.2%

# NORTHERN IRELAND PUBLIC SERVICE ALLIANCE

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2009 (cont)

### (e) Pensions (cont)

#### (II) Movement in scheme assets and liabilities

	At 31.12.09 £	At 31.12.08 £	At 31.12.07 £	At 31.12.06 £
Value of scheme assets	9,179,000	7,398,000	8,532,000	8,379,000
Value of scheme liabilities	<b>(10,721,000)</b>	(6,756,000)	(8,867,000)	(8,345,000)
<b>(Deficit)/surplus in scheme</b>	<b><u>(1,542,000)</u></b>	642,000	(335,000)	34,000

#### (III) Pension expenses

	2009 £	2008 £
<b>Analysis of the amount charged to operating profit</b>		
Current service cost	403,000	403,000
Past service cost	0	0
Gains on settlements and curtailments	0	0
<b>Total operating charge</b>	<b><u>403,000</u></b>	403,000
<b>Analysis of the amount credited to other financial income</b>		
Expected return on pension scheme assets	385,000	442,000
Interest on pension scheme liabilities	<b>(438,000)</b>	(497,000)
<b>Net return</b>	<b><u>(53,000)</u></b>	(55,000)

#### (IV) Statement of total recognised gains and losses

	2009 £	2008 £
Actual return less expected return on pension scheme assets	1,135,000	(1,888,000)
Experience gains and losses arising on scheme liabilities	<b>(355,000)</b>	(476,000)
Changes in assumptions underlying the present value of the scheme liabilities	<b>(3,220,000)</b>	3,098,000
<b>Actuarial (loss)/ gain recognised in the STRGL</b>	<b><u>(2,440,000)</u></b>	734,000

# NORTHERN IRELAND PUBLIC SERVICE ALLIANCE

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2009 (cont)

### (e) Pensions (cont)

#### (V) Movement in scheme assets and liabilities

	Assets £	Liabilities £
At 1st January 2009	7,398,000	6,756,000
Movement in year:		
Current service cost	0	403,000
Expected return on scheme assets	385,000	0
Employer contributions	712,000	0
Employee contributions	23,000	23,000
Interest cost on scheme liabilities	0	438,000
Benefits paid	(474,000)	(474,000)
Actuarial gain/ (loss)	1,135,000	3,575,000
	<hr/>	<hr/>
<b>At 31st December 2009</b>	<b>9,179,000</b>	<b>10,721,000</b>

#### (VI) Movement in Deficit during the year

	2009 £	2008 £
Surplus/(deficit) in Scheme at beginning of the year	<b>642,000</b>	(335,000)
Movement in year:		
Current service cost	<b>(403,000)</b>	(403,000)
Gains on settlements and curtailments	<b>0</b>	0
Employer contributions	<b>712,000</b>	701,000
Past service costs	<b>0</b>	0
Other financial income	<b>(53,000)</b>	(55,000)
Actuarial (loss)/gain	<b>(2,440,000)</b>	734,000
	<hr/>	<hr/>
<b>(Deficit)/surplus in scheme at end of year</b>	<b>(1,542,000)</b>	642,000

# NORTHERN IRELAND PUBLIC SERVICE ALLIANCE

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2009 (cont)

### (f) General Council

Name	Total claimed on General Council business 01/01/09 to 31/12/09 £
P Donaghy	298.90
T Killen	38.40
K McKeating	13.06
A Millar	65.40
J Murdock	81.03
H McKinstry	98.25
M Rooney	8.50
J Scott	39.78
T Smyth	258.66
J Toal	34.00

### 2. Fixed assets

	Extension	Premises	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 <sup>st</sup> January 2009	526,816	1,372,842	487,726	264,809	<b>2,652,193</b>
Additions during year	0	0	396	4,581	<b>4,977</b>
<b>At 31<sup>st</sup> December 2009</b>	<b>526,816</b>	<b>1,372,842</b>	<b>488,122</b>	<b>269,390</b>	<b>2,657,170</b>
<b>Depreciation</b>					
At 1 <sup>st</sup> January 2009	388,817	494,476	484,325	172,850	<b>1,540,468</b>
Charge for the year	21,073	47,289	457	53,878	<b>122,697</b>
<b>At 31<sup>st</sup> December 2009</b>	<b>409,890</b>	<b>541,765</b>	<b>484,782</b>	<b>226,728</b>	<b>1,663,165</b>
<b>Net book value</b>					
<b>At 31<sup>st</sup> December 2009</b>	<b>116,926</b>	<b>831,077</b>	<b>3,340</b>	<b>42,662</b>	<b>994,005</b>
At 31 <sup>st</sup> December 2008	137,999	878,366	3,401	91,959	1,111,725

# NORTHERN IRELAND PUBLIC SERVICE ALLIANCE

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2009 (cont)

### 3. Investments

	Cost £	Market value £
Unity Trust PLC 'A' Shares	10,000	10,000
New Star	10,000	30,858
	<u>20,000</u>	<u>40,858</u>

### 4. General fund

	2009 £	2008 £
Balance at 1 <sup>st</sup> January 2009	2,285,268	1,735,106
Actuarial (loss)/ gain on pension scheme assets for year	(2,440,000)	734,000
Surplus/(deficit) for year	159,677	(183,838)
<b>Balance at 31<sup>st</sup> December 2009</b>	<u>4,945</u>	<u>2,285,268</u>

### 5. Fee fund

	2009 £	2008 £
Balance at 1 <sup>st</sup> January 2009	28,317	31,387
Fees received	5,584	7,274
Expenditure/donations	(8,485)	(10,344)
<b>Balance at 31<sup>st</sup> December 2009</b>	<u>25,416</u>	<u>28,317</u>

### 6. Contingency fund

	2009 £	2008 £
Balance at 1 <sup>st</sup> January 2009	864,406	790,664
Transfers from general fund	78,418	73,742
<b>Balance at 31<sup>st</sup> December 2009</b>	<u>942,824</u>	<u>864,406</u>

# **NORTHERN IRELAND PUBLIC SERVICE ALLIANCE**

## **Notes to the financial statements for the year ended 31<sup>st</sup> December 2009 (cont)**

### **7. Personal accident scheme fund**

The fund relates to personal accident cover for members and employees of NIPSA up to an agreed limit by the insurance company. The Union is insured for claims above £155,000.

### **8. Pension protection fund levy**

The annual levy calculated and charged to NIPSA in 2009 by the PPF was £6,765 and the charge for 2008 was £103,376. The 2008 levy was challenged, however, the PPF have insisted their calculation was correct. Efforts are on-going to have the 2008 levy reviewed.

### **9. Annual conference**

The increase reported was mainly attributable to the increased hotel accommodation costs incurred at Newcastle as the venue for the 2009 Annual Conference.

### **10. Departmental committees and panels**

This reflected an increase in the number of meetings and conferences held in 2009.

### **11. NIPSA news/NIPSA reports**

The decrease reflected a change in the basis of circulating information to members.

### **12. Professional, legal and audit fees**

The decrease in expenditure relates to two substantial one off payments in 2008, the legal fee for the Labour Relations Agency equal pay claim was £33,053 and the fee for the PPP/PFI report from Edinburgh University was £35,250.

### **13. Ballot costs**

The increase in expenditure relates to three ballots held during the year, General Council election (£25,778), General Secretary election (£26,909) and Equal Pay settlement (£14,911). In 2008 there was only one election held for the General Council to the expense of £23,893.

### **14. Provision of other services by auditors**

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**SIGNATURES TO THE ANNUAL RETURN**  
(see Notes 57 and 58)  
including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>B. Campfield</u> Name: <u>BRIAN CAMPFIELD</u> Date: <u>20 May 2010</u>	Chairman's Signature: <u>J Killen</u> (or other official whose position should be stated) Name: <u>Tanya Killen</u> Date: <u>20 May 2010</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 <input checked="" type="checkbox"/>
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	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?

The statement is with the auditors for signature and will be  
forwarded as soon as possible

[Signature]  
Signed

90661831  
Contact Telephone Number