

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:	Northern Ireland Public Service Alliance (NIPSA)
Financial Year ended:	31 December 2022
Ref No:	
Head or Main Office:	Harkin House 54-56 Wellington Park Belfast
Postcode:	BT9 6DP
Website address (if available)	www.nipsa.org.uk
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:	Carmel Gates
Telephone Number:	02890 661831
E-mail:	carmel.gates@nipsa.org.uk
Contact name for queries regarding the completion of this return:	Mechelle Law
Telephone Number:	02890 661831
E-mail:	mlaw@nipsa.org.uk

Every trade union having its head or 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.

Contents

Trade Union's Details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Accounts other than the Revenue account / General fund.....	6-9
Political fund account.....	10
Analysis of administrative expenses.....	11
Analysis of officials' salaries and benefits.....	12
Analysis of investment income.....	13
Balance sheet.....	14
Fixed assets account.....	15
Analysis of investments.....	16
Summary sheet.....	17
Summary sheet Incorporate Bodies only.....	17a
Notes to the accounts.....	18
Accounting policies.....	19
Signatures to the annual return.....	20
Checklist.....	20
Auditor's report.....	21-22
Guidance on Completion.....	23

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
Male	13,051				13,051
Female	28,155				28,155
Other					
Total	41,206				41,206

Number of members (including Northern Ireland members) above for whom no home or authorised address is held

0

Number of Northern Ireland members for whom no home or authorised address is held

0

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
President	B Symth	D Toner	31/05/2022
Vice President	D Crilly	D Crilly	31/05/2022
Honorary Treasurer	T Killen	J Scott	31/05/2022

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:

Officers in post	
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25
26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
35	35
36	36
37	37
38	38
39	39
40	40
41	41
42	42
43	43
44	44
45	45
46	46
47	47
48	48
49	49
50	50
51	51
52	52
53	53
54	54
55	55
56	56
57	57
58	58
59	59
60	60
61	61
62	62
63	63
64	64
65	65
66	66
67	67
68	68
69	69
70	70
71	71
72	72
73	73
74	74
75	75
76	76
77	77
78	78
79	79
80	80
81	81
82	82
83	83
84	84
85	85
86	86
87	87
88	88
89	89
90	90
91	91
92	92
93	93
94	94
95	95
96	96
97	97
98	98
99	99
100	100

(See note 10)

Please complete list of all officers in post at the end of the year to which this form relates

[illegible]

General Fund

(See Notes 11 - 16)

For year ended 31/12/2022

	£	£
Income		
From Members: Contributions and Subscriptions		4,343,588
From Members: Other income from members (please specify)		
Total Income from Members		4,343,588
From Federations and other bodies (as at page 4)		
From any other sources (as at page 4)		763,340
Total of Other Income (as at page 4)		763,340
Investment Income (as at page 13)		99,926
Total Income		5,206,854
Interfund Transfers IN		8,234
Expenditure		
Benefits to members (as at page 5)		415,589
Administrative expenses (as at page 11)		3,693,931
Federations and other bodies (please specify)		
Taxation		4,356
Total Expenditure		4,113,876
Interfund Transfers OUT		76,380
Surplus (deficit) for year		1,092,978
Amount of General Fund at beginning of year		6,524,121
Amount of General Fund at end of year		7,548,953
Total number of members (including Northern Ireland members) contributing to the general fund at end of year		41,206
Number of Northern Ireland members contributing to the General Fund at end of the year		41,206
General Fund subscription income from Northern Ireland members		4,343,588

Analysis of income from federation and other bodies and other income	
--	--

(see notes 17 & 18)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any other sources	
Board Fees - transfer from Fee Fund	2,340
Other comprehensive income movement on Pension fund	761,000
Total other sources	763,340
Total of all other Income	763,340

Analysis of benefit expenditure shown at the general fund

(see notes 19 - 21)

	£		£
Representation -		Brought Forward	238,798
Employment Related Issues		Advisory Services	
Professional & Legal Fees	209,002		
Representation -		Other Cash Payments	
Non Employment Related Issues			
		Education and Training Services	
		Education & Training	2,086
Communications			
NIPSA News/Reports	29,796		
		Negotiated Discount Services	
		Members Discount Schemes	112,205
Dispute Benefits			
		Other Benefits and Grants	
		Welfare Costs	62,500
Carried Forward	238,798	Total (should agree with figure on General Fund)	415,589

Accounts other than Revenue Account / General Fund

(see notes 22 & 23)

Fund 2		Fund Account	
Name of account:	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		
	Administrative expenses and other expenditure (as at page 11)		
		Total Expenditure	
		Interfund Transfers OUT	
		Surplus/Defecit for year	
		Amount of fund at beginning of year	817,513
		Amount of fund at end of year (as per balance sheet)	817,513
		Number of members contributing at end of year	41,206

Accounts other than Revenue Account / General Fund

Fund 3		Fund Account	
Name of account:	Fighting Fund	£	£
Income	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	Transfers from General Fund		
		Total Other Income	
		Total Income	
		Interfund transfers IN	76,380
Expenditure	Benefits to members		76,380
	Administrative expenses and other expenditure (as at page 11)		
		Total Expenditure	76,380
		Interfund Transfers OUT	
		Surplus/Defecit for year	-76,380
		Amount of fund at beginning of year	500,000
		Amount of fund at end of year (as per balance sheet)	500,000
		Number of members contributing at end of year	41,206

Accounts other than Revenue Account / General Fund

(see notes 22 & 23)

Fund 4		Fund Account	
Name of account:	Fee Fund	£	£
Income	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
	Board Fees		
		Total Other Income	
		Total Income	
		Interfund transfers IN	2,340
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
		Total Expenditure	
		Interfund Transfers OUT	10,575
		Surplus/Defecit for year	
		Amount of fund at beginning of year	16,675
		Amount of fund at end of year (as per balance sheet)	8,440
		Number of members contributing at end of year	41,206

Accounts other than Revenue Account / General Fund

Fund 5		Fund Account	
Name of account:	Personal Accident Scheme 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/Defecit for year	
		Amount of fund at beginning of year	155,000
		Amount of fund at end of year (as per balance sheet)	155,000
		Number of members contributing at end of year	41,206

Accounts other than Revenue Account / General Fund

(see notes 22 & 23)

Fund 6		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/Defecit 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		

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/Defecit 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		

Accounts other than Revenue Account / General Fund

(see notes 22 & 23)

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 expansives and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Defecit 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		

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 expansives and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Defecit 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		

Political Fund Account

(see notes 24 - 28)

Political Fund Account 1		To be completed by trade unions which maintain their own political fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 13)		
	Other (please specify)		
	Total Other Income		
	Total Income		
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)		
	Non-political expenditure		
	Total expenditure		
	Surplus/Defecit for year		
	Amount of political fund at beginning of year		
	Amount of political fund at end of year (as per balance sheet)		
	Number of Northern Ireland members contributing to political fund 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			

Political Fund Account 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Members contributions and levies		
	Funds received back from central political fund		
	Other (please specify)		
	Total Other Income		
	Total Income		
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)		
	Non-political expenditure		
	Total expenditure		
	Surplus/Defecit for year		
	Amount held on behalf of central trade union political fund at beginning of year		
	Amount remitted to central trade union political fund		
	Amount held on behalf of central trade union political fund		
	Number of Northern Ireland members contributing to political fund 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

(see notes 29 & 30)

Administrative expenses		£
Remuneration and expenses of staff		2,882,599
Salaries and wages included in above	1,703,825	
Auditors' fees		9,600
Legal and professional fees		
Occupancy costs		201,164
Stationary, printing, postage, telephone etc.		104,736
Expenses of executive committee (head office)		
Expenses of conferences		21,468
Other administrative expenses (please specify)		
Travel & Subsistence		26,736
Maintenance of Office Equipment		96,707
Publications		15,294
Branch costs		2,612
Ballot costs		39,218
General costs		15,427
Liasion & affiliation		152,146
Bank charges		3,281
Other outgoings		
Depreciation		112,368
Donations		10,575
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		3,693,931
Charged to	General Fund (page 3)	3,693,931
	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)	
Total		3,693,931

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	
	£	£	£		£	£
General Secretary - C Gates	63,504	7,923	29,815			101,242

Analysis of Investment Income

(see notes 42 & 43)

Income	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			704
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			22,222
Other investment income (specify)			
Interest on the net defined benefit asset			77,000
			99,926
		Total Investment Income	99,926
Credited to:			
		General Fund (page 3)	99,926
		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 Invesment Funds	99,926

Balance Sheet

(see notes 44 - 46)

As at 31/12/2022

Previous Year		£	£
893,626	Fixed Assets (as at page 15)		789,208
	Investments (as per analysis on page 16)		
	Quoted (Market value £/€) as at page 16		
10,000	Unquoted (Market value £/€) as at page 16		10,000
10,000	Total Investments		10,000
	Other Assets		
	Loans to other trade unions		
218,577	Sundry debtors	198,861	
4,162,719	Cash at bank and in hand	4,454,715	
	Income tax to be recovered		
	Stocks of goods		
	Others (Please specify)		
281,292	Prepayments	212,526	
3,705,000	Pension Scheme Provision	4,520,000	
8,367,588	Total Other Assets		9,386,102
9,271,214	Total Assets		10,185,310
6,524,121	General Fund (page 3)		7,548,953
817,513	Fund 2 (page 6)		817,513
500,000	Fund 3 (page 6)		500,000
16,675	Fund 4 (page 7)		8,440
155,000	Fund 5 (page 7)		155,000
	Fund 6 (page 8)		
	Fund 7 (page 8)		
	Fund 8 (page 9)		
	Fund 9 (page 9)		
	Political Fund Account (page10)		
8,013,309	TOTAL		9,029,906
	Liabilities		
	Amount held on behalf of central trade union political fund		
2,802	Tax Payable	4,241	
356,146	Sundry Creditors	306,977	
861,323	Accrued Expenses	804,240	
37,634	Social Security & Other taxes	39,946	
1,257,905	Total Liabilities		1,155,404
9,271,214	Total Assets		10,185,310

Fixed Assets Accounts

(see notes 47 - 51)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
Cost or Valuation	£	£	£	£	£	£
At start of period	2,336,825		1,265,945			3,602,770
Additions			7,950			7,950
Disposals			-873,826			-873,826
Revaluation/Transfers						
At end of year	2,336,825		400,069			2,736,894
Accumulated Depreciation						
At start of year	1,760,921		948,223			2,709,144
Charges for year	58,381		53,987			112,368
Diposals			-873,826			-873,826
Revaluation/Transfers						
At end of year	1,819,302		128,384			1,947,686
Net book value at end of year	517,523		271,685			789,208
Net book value at end of previous year	575,904		317,722			893,626

Analysis of Investments

(see note 52)

		All Funds Except Political Funds	Political Funds
Quoted		£	£
	Equities		
	Government Securities (Gilts)		
	Other quoted securities (Please specify)		
	Total Quoted (as Balance Sheet)		
	Market Value of Quoted Investments		
Unquoted			
	Equities		
	Unity Bank	10,000	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (Please specify)		
	Total Unquoted (as Balance Sheet)	10,000	
	Market Value of Unquoted Investments		

Summary Sheet

(see notes 53 - 64)

		All Funds Except Political Funds	Political Funds
		Total Funds	
		£	£
Income			
From Members		4,343,588	4,343,588
From Investments		99,926	99,926
Other Income (including increases by revaluation of assets)		763,340	763,340
Total Income		5,206,854	5,206,854
Expenditure (including decreases by revaluation of assets)			
Total Expenditure		4,190,256	4,190,256
Funds at beginning of year (including reserves)		8,013,309	8,013,309
Funds at end of year (including reserves)		9,029,906	9,029,906
Assets			
		Fixed Assets	789,208
		Investment Assets	10,000
		Other Assets	9,386,102
		Total Assets	10,185,310
Liabilities		Total Liabilities	1,155,404
Net Assets (Total Assets less Total Liabilities)			9,029,906

Summary Sheet

(see notes 53 - 64)

		All Funds Except Political Funds	Political Funds
		Total Funds	
Income		£	£
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
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 65 - 66)

All notes to the accounts must be entered on or attached to this part of the return.

Accounting Policies
(see notes 67 & 68)

Signatures to the annual return

(see notes 69 & 70)

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: Carmel Gates	Name: Jane Scott
Date: 23 May 2023	Date: 23 May 2023

Checklist

(see notes 71 - 73)

(please mark 'X' as appropriate)

Is the return of officers attached? (see Page 2)	Yes	X	No	
Has the list of officers been completed? (see Page 2A)	Yes	X	No	
Has the return been signed? (see Note)	Yes	X	No	
Has the auditor's report been completed? (see Note)	Yes	X	No	
Is the rule book enclosed? (see Note)	Yes	X	No	
A member statement is:	Enclosed	X	To Follow	
Has the summary sheet been completed? (see Notes)	Yes	X	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	Mechelle Law 07734140170

Auditor's Report
(see notes 74 & 75)

Auditor's Reoprt (continued)

(see note 76)

**Signature(s) Of
auditor(s)****Name(s)****Profession(s) or
Calling(s)****Address(es)****Date****Contact name and
telephone number for
enquiries**

Mr Stephen Houston FCA

Senior Statutory Auditor

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

23/05/2023

Mr Stephen Houston
02892607355

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 notes
ARNI21