

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 2023		
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.

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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
Total	45,704				45,704

Total 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

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

45,704

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

45,704

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	D Toner	T Killen	31/05/2023
Vice President	D Crilly	P Dale	31/05/2023
Honorary Treasurer	J Scott	J Scott	31/05/2023

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
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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 12 - 18)

For year ended 31/12/2023

	£	£
Income		
Members Contributions and Subscriptions		
Northern Ireland members only		4,605,651
All other members		
From Members: Other income from members (please specify)		
Total Income from Members		4,605,651
From Federations and other bodies (as at page 4)		
From any other sources (as at page 4)		13,363
Total of Other Income (as at page 4)		13,363
Investment Income (as at page 13)		364,867
Total Income		4,983,881
Interfund Transfers IN		5,798
Expenditure		
Benefits to members (as at page 5)		1,141,223
Administrative expenses (as at page 11)		3,353,711
Federations and other bodies (please specify)		
Actuarial losses on defined benefit pension scheme	2,078,000	
Taxation		29,935
Total Expenditure		6,602,869
Interfund Transfers OUT		500,000
Surplus/Deficit for year		-1,618,988
Amount of General Fund at beginning of year		7,548,953
Amount of General Fund at end of year		5,435,763

Analysis of income from federation and other bodies and other income	
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(see notes 19 & 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any other sources	
Board Fees - transfer from Fee Fund	2,453
Other income - from Service Providers	10,910
Total other sources	13,363
Total of all other Income	13,363

Analysis of benefit expenditure shown at the general fund

(see notes 21 - 22)

	£		£
Representation -		Brought Forward	988,655
Employment Related Issues		Advisory Services	
Professional & Legal Fees	706,372		
Representation -		Other Cash Payments	
Non Employment Related Issues			
		Education and Training Services	
		Education & Training	8,320
Communications			
NIPSA News/Reports	25,698		
		Negotiated Discount Services	
		Members Discount Schemes	109,498
Dispute Benefits			
Strike Action Costs	256,585	Other Benefits and Grants	
		Welfare Costs	34,750
Carried Forward	988,655	Total (should agree with figure on General Fund)	1,141,223

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

Fund 2		Fund Account	
Name of account:	Fighting Fund	£	£
Income	From members		
	Investment income (as at page 13)		
	Other (Please specify)		
		Total Other Income	
		Total Income	
		Interfund transfers IN	756,585
Expenditure	Benefits to members		256,585
	Administrative expenses and other expenditure (as at page 11)		
		Total Expenditure	256,585
		Interfund Transfers OUT	
		Surplus/Deficit for year	-256,585
		Amount of fund at beginning of year	500,000
		Amount of fund at end of year (as per balance sheet)	1,000,000
		Number of members contributing at end of year	45,704

Accounts other than Revenue Account / General Fund

Fund 3		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/Deficit 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	45,704

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

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	2,453
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
		Total Expenditure	
		Interfund Transfers OUT	8,251
		Surplus/Deficit for year	
		Amount of fund at beginning of year	8,440
		Amount of fund at end of year (as per balance sheet)	2,642
		Number of members contributing at end of year	45,704

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/Deficit 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	45,704

Accounts other than Revenue Account / General Fund

(see notes 23 & 24)

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/Deficit 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/Deficit 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 23 & 24)

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 expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Deficit 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 expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus/Deficit 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 25 - 28)

Political Fund Account 1		To be completed by trade unions which maintain their own political fund	
		£	£
Income	Members contributions and levies		
	Northern Ireland members only		
	All other members		
	Total Income from members		
	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/Deficit 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	
	Number of Northern Ireland members not contributing to political fund at end of year		
	Number of Northern Ireland members who have completed an exemption notice and therefore do not contribute to the political fund		
	Total number of members 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		2,339,276
Salaries and wages included in above	1,735,662	
Auditors' fees		9,600
Legal and professional fees		
Occupancy costs		221,075
Stationary, printing, postage, telephone etc.		126,473
Expenses of executive committee (head office)		
Expenses of conferences		131,837
Other administrative expenses (please specify)		
Travel & Subsistence		38,870
Maintenance of Office Equipment		91,033
Publications		14,688
Branch costs		2,579
Ballot costs		43,126
General costs		22,069
Liasion & affiliation		162,348
Bank charges		3,646
Other outgoings		
Depreciation		114,359
Donations		32,732
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		3,353,711
Charged to:		
General Fund (page 3)		3,353,711
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		3,353,711

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	65,984	7,850	31,863			105,698

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)			551
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			132,316
Other investment income (specify)			
Interest on the net defined benefit asset			232,000
			364,867
		Total Investment Income	364,867
Credited to:			
		General Fund (page 3)	364,867
		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 Investment Funds	364,867

Balance Sheet

(see notes 44 - 48)

As at 31/12/2023

Previous Year		£	£
789,208	Fixed Assets (as at page 15)		690,563
	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 Investment Assets		10,000
	Other Assets		
198,861	Loans to other trade unions	358,939	
4,454,715	Sundry debtors	4,511,405	
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (Please specify)		
212,526	Prepayments	183,544	
4,520,000	Pension Scheme Provision	3,243,000	
9,386,102	Total Other Assets		8,296,888
10,185,310	Total Assets		8,997,451
7,548,953	General Fund (page 3)		5,435,763
500,000	Fund 2 (page 6)		1,000,000
817,513	Fund 3 (page 6)		817,513
8,440	Fund 4 (page 7)		2,642
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)		
	Reserves		
9,029,906	Total		7,410,918
	Liabilities		
4,241	Tax Payable	29,820	
306,977	Sundry Creditors	163,464	
804,240	Accrued Expenses	34,687	
39,946	Social Security & Other taxes	1,358,562	
1,155,404	Total Liabilities		1,586,533
10,185,310	Net Assets		7,410,918

Fixed Assets Accounts

(see notes 49 - 53)

	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		400,069			2,736,894
Additions			15,714			15,714
Disposals						
Revaluation/Transfers						
At end of year	2,336,825		415,783			2,752,608
Accumulated Depreciation						
At start of year	1,819,302		128,384			1,947,686
Charges for year	58,381		55,978			114,359
Disposals						
Revaluation/Transfers						
At end of year	1,877,683		184,362			2,062,045
Net book value at end of year	459,142		231,421			690,563
Net book value at end of previous year	517,523		271,685			789,208

Analysis of Investments

(see note 53)

		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 55 - 61)

	All Funds Except Political Funds	Political Funds	Total Funds
	£	£	£
Income			
From Members	4,605,651		4,605,651
From Investments	364,867		364,867
Other Income	13,363		13,363
Total Income	4,983,881		4,983,881
Increases by revaluation of assets			
Total Income (Including increases by revaluation of assets)	4,983,881		4,983,881
Expenditure	6,859,454		6,859,454
Decreases by revaluation of assets			
Total Expenditure (Including decreases by revaluation of assets)	6,859,454		6,859,454
Funds at beginning of year (including reserves)	9,029,906		9,029,906
Funds at end of year (including reserves)	7,410,918		7,410,918
Assets			
	Fixed Assets	690,563	
	Investment Assets	10,000	
	Other Assets	8,296,888	
	Total Assets	8,997,451	
Liabilities	Total Liabilities	1,586,533	
Net Assets (Total Assets less Total Liabilities)			7,410,918

Summary Sheet

(see notes 55 - 61)

		All Funds Except Political Funds	Political Funds
		Total Funds	
		£	£
Income			
From Members			
From Investments			
Other Income			
Total Income			
Increases by revaluation of assets			
Total Income			
(Including increases by revaluation of assets)			
Expenditure			
Decreases by revaluation of assets			
Total Expenditure			
(Including decreases by revaluation of assets)			
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 62 - 63)

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

Accounting Policies
(see notes 64 & 65)

Signatures to the annual return

(see notes 66 & 67)

Including the accounts and balance sheet contained in the return.

Please copy and paste your electronic signature here

Secretary's Signature:		Treasurer's Signature:	
			(or other official whose position should be stated)
Name:	Carmel Gates	Name:	Jane Scott
Date:	25 Apr 2024	Date:	25 Apr 2024

Checklist

(see notes 68 - 70)

(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 Notes 66 & 67)	Yes	X	No	
Has the auditor's report been completed? (see Notes 71 - 75)	Yes	X	No	
Is the rule book enclosed? (see Notes 7 & 68)	Yes	X	No	
A member statement is:	Enclosed	X	To Follow	
Has the summary sheet been completed? (see Page 17)	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 02890 661831

Auditor's Report
(see notes 71 & 72)

Auditor's Report (continued)

(see note 73)

Signature(s) Of auditor(s)		
Name(s)	Mr Stephen Houston FCA	
Profession(s) or Calling(s)	Senior Statutory Auditor	
Address(es)	Century House 40 Crescent Business Park Lisburn BT28 2GN	
Date	31/05/2024	
Contact name and telephone number for enquiries	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 AR(NI)21