

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 2024		
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	47,006	0	0		47,006

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	47,006
Number of Northern Ireland members contributing to the General Fund at end of the year	47,006

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	T Killen	T Killen	31/05/2024
Vice President	P Dale	P Dale	31/05/2024
Honorary Treasurer	J Scott	J Scott	31/05/2024

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:

General Fund

(See Notes 12 - 18)

For year ended 31/12/2024

		£	£
Income	Members Contributions and Subscriptions		
	Northern Ireland members only		4,995,376
	All other members		
	From Members: Other income from members (please specify)		
	Total Income from Members		4,995,376
	From Federations and other bodies (as at page 4)		
	From any other sources (as at page 4)		13,204
	Total of Other Income (as at page 4)		13,204
	Investment Income (as at page 13)		339,743
	Total Income		5,348,323
		Interfund Transfers IN	
Expenditure			
	Benefits to members (as at page 5)		737,096
	Administrative expenses (as at page 11)		3,290,991
	Federations and other bodies (please specify)		
	Actuarial losses on defined benefit pension scheme	776,000	
		Taxation	47,857
		Total Expenditure	4,851,944
	Interfund Transfers OUT	61,657	
	Surplus/Deficit for year	496,379	
	Amount of General Fund at beginning of year	5,435,763	
	Amount of General Fund at end of year	5,870,485	

Analysis of benefit expenditure shown at the general fund

(see notes 21 - 22)

	£		£
Representation -		Brought Forward	605,524
Employment Related Issues		Advisory Services	
Professional & Legal Fees	580,004		
Representation -		Other Cash Payments	
Non Employment Related Issues			
		Education and Training Services	
		Education & Training	2,995
Communications			
NIPSA News/Reports	25,520		
		Negotiated Discount Services	
		Members Discount Schemes	111,577
Dispute Benefits			
Strike Action Costs		Other Benefits and Grants	
		Welfare Costs	17,000
Carried Forward	605,524	Total (should agree with figure on General Fund)	737,096

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		59,933	
Expenditure	Benefits to members		59,933	
	Administrative expenses and other expenditure (as at page 11)			
		Total Expenditure		59,933
		Interfund Transfers OUT		
	Surplus/Deficit for year		-59,933	
	Amount of fund at beginning of year		1,000,000	
	Amount of fund at end of year (as per balance sheet)		1,000,000	
	Number of members contributing at end of year		47,006	

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		47,006	

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)			
	Total Other Income			
	Total Income			
	Interfund transfers IN		1,725	
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		2,642
	Amount of fund at end of year (as per balance sheet)		4,367	
	Number of members contributing at end of year		47,006	

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		47,006	

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		2,232,985
Salaries and wages included in above	1,668,497	
Auditors' fees		10,560
Legal and professional fees		
Occupancy costs		217,605
Stationary, printing, postage, telephone etc.		115,777
Expenses of executive committee (head office)		
Expenses of conferences		153,762
Other administrative expenses (please specify)		
Travel & Subsistence		35,000
Maintenance of Office Equipment		138,058
Publications		14,269
Branch costs		3,240
Ballot costs		52,098
General costs		9,879
Liasion & affiliation		176,152
Bank charges		3,494
Other outgoings		
Depreciation		114,212
Donations		13,900
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		3,290,991
Charged to:		
	General Fund (page 3)	3,290,991
	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	3,290,991

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	73,073	8,829	34,563			116,465

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)			701
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			194,042
Other investment income (specify)			
Interest on the net defined benefit asset			145,000
			339,743
		Total Investment Income	339,743
Credited to:			
		General Fund (page 3)	339,743
		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 (page 10)	
		Total Investment Funds	339,743

Balance Sheet

(see notes 44 - 48)

As at 31/12/2024

Previous Year		£	£
690,563	Fixed Assets (as at page 15)		593,651
	Investments (as per analysis on page 16)		
	Quoted (Market value £/€) as at page 16		
	Unquoted (Market value £/€) as at page 16		10,000
	Total Investment Assets		10,000
	Other Assets		
	Loans to other trade unions		
358,939	Sundry debtors	206,476	
4,511,405	Cash at bank and in hand	5,219,533	
	Income tax to be recovered		
	Stocks of goods		
	Others (Please specify)		
183,544	Prepayments	472,406	
3,243,000	Pension Scheme Provision	3,132,000	
8,296,888	Total Other Assets		9,030,415
8,987,451	Total Assets		9,634,066
5,435,763		General Fund (page 3)	5,870,485
1,000,000		Fund 2 (page 6)	1,000,000
817,513		Fund 3 (page 6)	817,513
2,642		Fund 4 (page 7)	4,367
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 (page 10)	
	Reserves		
7,410,918	Total		7,847,365
	Liabilities		
29,820	Tax Payable	47,711	
163,464	Sundry Creditors	353,582	
1,358,562	Accrued Expenses	1,349,507	
34,687	Social Security & Other taxes	35,901	
1,586,533	Total Liabilities		1,786,701
7,400,918	Net Assets		7,847,365

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		415,783			2,752,608
Additions			17,300			17,300
Disposals			-22,878			-22,878
Revaluation/Transfers						
At end of year	2,336,825		410,205			2,747,030
Accumulated Depreciation						
At start of year	1,877,683		184,362			2,062,045
Charges for year	58,381		55,831			114,212
Disposals			-22,878			-22,878
Revaluation/Transfers						
At end of year	1,936,064		217,315			2,153,379
Net book value at end of year	400,761		192,890			593,651
Net book value at end of previous year	459,142		231,421			690,563

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	4,995,376		4,995,376
From Investments	339,743		339,743
Other Income	13,204		13,204
Total Income	5,348,323		5,348,323
Increases by revaluation of assets			
Total Income (Including increases by revaluation of assets)	5,348,323		5,348,323
Expenditure	4,911,877		4,911,877
Decreases by revaluation of assets			
Total Expenditure (Including decreases by revaluation of assets)	4,911,877		4,911,877
Funds at beginning of year (including reserves)	7,410,918		7,410,918
Funds at end of year (including reserves)	7,847,365		7,847,365
Assets			
		Fixed Assets	593,651
		Investment Assets	10,000
		Other Assets	9,030,415
		Total Assets	9,634,066
Liabilities		Total Liabilities	1,786,701
Net Assets (Total Assets less Total Liabilities)			7,847,365

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.

Please refer to pages 10-21 of the Financial Statements

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:
Name: Carmel Gates	Name: Jane Scott
Date:	Date:

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)

Please refer to pages 3-7 of Financial Statements

Auditor's Report (continued)

(see note 73)

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Signature(s) Of
auditor(s)

--	--

Name(s)

--	--

Profession(s) or
Calling(s)

--	--

Address(es)

--	--

Date

--	--

Contact name and
telephone number for
enquiries

--	--

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