



Northern Ireland
Assembly

ASSEMBLY MEMBERS' (SALARIES AND EXPENSES) DETERMINATION (NORTHERN IRELAND) 2016

AN ADMINISTRATIVE GUIDE TO CLAIMING FINANCIAL
SUPPORT

The purpose of this document is to assist Members in recovering admissible expenditure under the terms of the 2016 Determination. This document is a detailed guide to the administrative processes to be followed in claiming support.

This guide has been produced by the Finance Office, Room 401, Parliament Buildings, Stormont, Ballymiscaw, Belfast, BT4 3XX

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SECTION 1

ADMINISTRATION OF FINANCIAL SUPPORT TO MEMBERS

1. INTRODUCTION

- Financial support for Members is provided under the terms of the Assembly Members (Salaries and Expenses) Determination (Northern Ireland) 2016 (the Determination). All previous Determinations are revoked.
- The Determination is published by the Independent Financial Review Panel (IFRP) under the powers conferred on it by Section 2 of the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011.
- The purpose of financial support is to ensure that a Member does not suffer a financial detriment by reason of expenses incurred in connection with the exercise of functions as a Member, where “functions” are defined in Paragraph 47 (3) of the Determination.
- This document is issued on behalf of the Assembly Commission and sets out the administrative processes that apply and must be followed by Members to claim the available financial support. Salaries for Members (including Officeholders salaries) are covered in Section 2 of this document.
- The purpose of this document is not to replicate the details of the Determination or provide commentary on the accompanying Handbook. This document should be used in conjunction with both the Determination and the Handbook. The full details of which can be accessed here: <http://ifrp.org.uk/wp-content/uploads/2016/03/Assembly-Members-Salaries-and-Expenses-Determination-Northern-Ireland-2016.pdf>. The Handbook is published on the Assembly’s intranet (AssISt). It is also available on the Assembly Commission website or by clicking on the following link:

<http://www.niassembly.gov.uk/your-mlas/financial-support-to-members-and-political-parties/>
- Administration of the Determination is undertaken by the Members’ Financial Services Team (MFS Team), which is part of the Finance Office, located on the fourth floor of Parliament Buildings. Full contact details of the Team are published on the Finance pages of the Assembly Intranet website (AssISt).

2. PRINCIPLES FOR CLAIMING SUPPORT

- 2.1. The payment of salary or recovery of any expenditure (including support staff costs) under the Determination is subject to full compliance with requirements of the Determination. This guidance is intended to facilitate compliance. Failure to comply may result in the non-payment of expenses and, where appropriate, the recoument of payments. The provisions of Paragraph 24 of the Determination requires an annual “Declaration of Compliance” (**Form MF12**) is submitted by each Member. This declaration requires each Member to confirm that have complied fully with the terms of the Determination and further requires each Member to verify that a number of specific conditions continue to be met. This includes confirmation that the approved office sign has not been amended; that the office opening hours remain valid; that records of attendance have been kept; that the minimum no of days required to receive the Assembly Travel Allowance has been met and if not the specific number of days that have been attended. The annual records of attendance must be submitted along with this declaration. Payments of expenses in subsequent years will be withheld until the declaration has been received.
- 2.2. In claiming financial support under the provisions of the Determination a Member is expected to adhere to the seven Nolan principles of public life and the Ten Principles that were agreed by political parties and the Assembly Commission in 2009. Both sets of principles have been attached at Annex 1.1 and 1.2, for ease of reference.
- 2.3. Prior to submission, all claims, including those for support staff costs, should be assessed against the requirements of the Determination, the application of these principles and the guidance contained in this working guide. If there are any areas of uncertainty a Member should contact the MFS Team to discuss the appropriateness of a claim in advance of submitting it.
- 2.4. Claims for expenses **must** only be made for expenditure that has been actually incurred by the Member, in carrying out his/her functions, and has not been recovered from any other person, nor reimbursed to the Member by any other person.
- 2.5. All claims, including requests for recovery of support staff costs, **must** be submitted in the manner prescribed in this guidance.

- 2.6. All claim forms and declarations **must** be certified by a Member with an original signature. Stamps, scanned signatures or photocopies are not acceptable. On taking up office Members will be asked to provide three sample signatures which will be used for verification purposes. Each claim will be verified against these samples and if there is any doubt on the validity of a signature, a Member will be asked to confirm that it is their original signature.
- 2.7. When appropriate all claims **must** be supported with original documentation. Details of the documentation required are given in each section of this guide. In exceptional circumstances where the original documentation is not available for submission, a Member should get prior approval to submit alternatives.

Copies of all claims forms and declarations are available electronically from the Finance Office pages of AssISt.

3. PROVISION OF GOODS AND SERVICES

- 3.1. Invoices provided by third parties must contain the following information:
- Name and address of supplier;
 - Tax point date;
 - Detail of the nature/type of service/goods provided.
 - For the provision of a service, details of the agreed rate and or materials used.
- 3.2. While a copy of any contract for services is not required to be submitted for the payment of claims, Members are reminded of their obligations under the provisions of Paragraph 22 of the Determination to keep all financial records, including copies of quotations and contracts. Legislation requires financial records to be kept for the past six financial years and the current one.

4. ROLE OF THE FINANCE OFFICE

- 4.1. Under the Commission's direction, the MFS Team, is responsible for the administration of financial support to Members. The exception to this is the administration of the Assembly Members Pension Scheme and the centrally operated pension scheme for Members' support staff. These pension schemes are administered by the HR Pensions Team. The MFS Team is managed by a Senior Accountant and consists of two sections:

- 4.1.1 Pay & Claims (P&C) and
- 4.1.2 Reporting & Compliance (R&C)

A full staffing list, including contact details, are available electronically from the Finance Office pages of AsslSt.

- 4.2. The Pay & Claims Team deals with the day-to-day operational administration of the payments made under the terms of Determination and gives advice on **how** to claim specific things. The Reporting & Compliance Team offers advice and support to Members on budgeting and matters of admissibility or compliance, dealing with all queries on how the Determination should be applied and **what** can be claimed for. It is also the role of the Reporting & Compliance Team to collect and verify all annual declarations
- 4.3. In applying the rules and guidance for claiming financial support, the MFS Team may make such arrangements as is deemed appropriate for the administration of the Determination. Under this authority the Team may: -
 - 4.3.1. On the submission of a claim by a Member, reimburse expenses incurred by that Member, or make a payment for support staff costs;
 - 4.3.2. Issue clarification or guidance to Members on the operation of the rules for claiming financial support;
 - 4.3.3. Set the form and manner in which claims and declarations must be submitted;
 - 4.3.4. Set the time limits for the submission of the claims and ensure that the consequences of non-compliance, as detailed in Paragraph 43 of the Determination, are applied in full.
- 4.4. In considering any matter under the Determination, the MFS Team shall consider whether a Member has adhered to the guidance issued.

5. REVIEW OF DECISIONS AND IMPROPER CLAIMS

- 5.1. If a Member has a concern regarding any decision in relation to the payment of a claim or the application of this guidance, the matter can be referred to the Head of Finance, by submitting a Declined Payment Appeal Form (stage one) (MF11 (a)). The Head of Finance will consider the concerns raised and review the decision. In doing so he/she will seek to ensure that the Determination, has been correctly and consistently applied by the MFS Team. The outcome of an appeal will be notified to the Member within 10 working days.
- 5.2. Following notification of the appeal decision, if a Member still has a concern regarding the decision they may wish to refer the matter in writing to the Clerk/ Chief Executive for further consideration. A referral to the Clerk / Chief Executive must be made within **one month** of the appeal decision and should be done by completing a Further Appeal Form (stage two) (MF11 (b)). In referring the matter to the Clerk / Chief Executive a Member must outline the basis for seeking the appeal including detail on how the Determination has not been applied correctly or consistently. The Clerk/Chief Executive's decision will be final. Neither the Head of Finance nor the Clerk/Chief Executive can authorise a claim for payment if the claims falls outside the provisions of the Determination. To do so would result in irregular expenditure.
- 5.3. The rules of the Determination and this guidance will be used to scrutinise every claim for financial support. In applying the rules and guidance the MFS Team may seek clarification on a claim. Any breaches of the rules, which may be highlighted, as a result of the scrutiny from the MFS Team or from external and internal audit reviews, will be fully investigated by the Head of Finance. If it is found that a payment has been made in error, then the sanctions contained within the Paragraph 43 of the Determination regarding recoupment of payments will be applied. If appropriate, further action may be taken under the Fraud and Bribery Response Plan or a referral may be made to the Assembly Commissioner for Standards for further consideration or investigation.

6. AUDIT OF MEMBERS' CLAIMS

- 6.1. All payments to Members will be the subject of an annual audit by the Northern Ireland Audit Office (NIAO).

- 6.2. In the interest of openness and transparency, the Assembly Commission’s Internal Audit Team will undertake a further audit annually to assess the compliance with the Determination. A random sample of twenty per cent of Members will be selected. This audit will also include site visits to constituency offices as appropriate. Under Paragraph 22 of the Determination Members must keep financial records sufficient to show and explain how the expenses were incurred and recovered. Paragraph 33 (9) of the Determination also requires that Members must keep records sufficient to show and explain the support staff costs claimed. All documents should be made available for review by auditors as required.

7. PUBLICATION OF EXPENDITURE

- 7.1. As required by Standing Order 76 (2) the Speaker will publish information on expenses reimbursed to or recovered by Members under these arrangements in the form and at the intervals determined to be appropriate. Currently expenses are published quarterly on the Northern Ireland Assembly website at: www.niassembly.gov.uk.

Section 1 – All claim forms and declarations are available electronically from the Finance Office pages of AsslSt.

Form MF12 – Annual declaration of Compliance

Form MF11 – Constituency Office Expenses Declined payment

Annexes:

<i>Annex 1.1</i>	<i>The Seven Principles of Public Life</i>
<i>Annex 1.2</i>	<i>Ten Principles</i>

THE SEVEN PRINCIPLES OF PUBLIC LIFE

Identified by the Nolan Committee in their First Report on Standards in Public Life - May 1995.

Principle 1: Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family or their friends.

Principle 2: Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Principle 3: Objectivity

In carrying out public business, including making public appointments, awarding contracts or recommending individuals for awards or benefits, holders of public office should make choices on merit.

Principle 4: Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Principle 5: Openness

Holders of public office should be as open as possible about all the decisions and actions they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Principle 6: Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Principle 7: Leadership

Holders of public office should promote and support these principles by leadership and example

TEN PRINCIPLES

In consultation with Party Leaders in 2010, a set of Ten Principles to guide the framework of financial support was agreed. These principles still underpin the financial support framework and the arrangements for claiming the support.

Principle 1

Members of the Legislative Assembly (MLAs) have a duty to observe the seven Nolan principles of public life in all aspects of incurring and claiming expenditure.

Principle 2

MLAs have a right to be properly supported in carrying out their Assembly functions.

Principle 3

Any amount claimed **must** be in respect of expenditure that has been wholly, exclusively and necessarily incurred in respect of a Member's Assembly functions.

Principle 4

The system for claiming expenditure incurred by MLAs in performing their Assembly functions should be based on the recovery of actual expenditure, not on an entitlement to allowances.

Principle 5

Openness and transparency about expenditure incurred by MLAs will predominate, subject only to data protection, security considerations and inordinate or disproportionate costs.

Principle 6

Resources provided to enable MLAs to undertake their Assembly functions must not, directly or indirectly, benefit party political funding or be used for party political activities.

Principle 7

Arrangements should be avoided which may give rise to an accusation that an MLA, or someone close to an MLA, is obtaining an element of profit from public funds, or that public money is being diverted for the benefit of a political organisation.

Principle 8

MLAs will seek to ensure that any expenditure incurred provides value for money for the tax-payer.

Principle 9

MLAs will take personal responsibility for ensuring that any claims made in their name for expenditure incurred in respect of their Assembly functions are correct and proper.

Principle 10

For all expenditure claimed, MLAs must act within the spirit of the rules as well as within the letter of the rules. The Assembly Commission (the “Commission”) will publish the rules and detailed guidance on the system for claiming expenses, and Assembly officials will provide any further guidance that may be required by MLAs.



SECTION 2

A GUIDE TO PAYROLL SALARIES, ALLOWANCES AND SUPPORT STAFF COSTS

1. INTRODUCTION TO PAYROLL

- 1.1. This section of the guidance is intended to provide an overview of the role and function of the Pay & Claims Team within the MFS Team, in respect of the payroll and allowances functions.
- 1.2. On behalf of the Assembly Commission, the Pay & Claims Team administers Part 1 and Part 3 of the Determination by paying salaries and any other allowances due to Members. This guidance is intended to provide an overview of the main points of the Determination. For further detail and explanations, please refer directly to the Determination, which can be accessed on the IFRP website by using the following link: <http://ifrp.org.uk/reports-and-determinations/>, or the accompanying Handbook which can be accessed on the Assembly website by following the link: w.niassembly.gov.uk/your-mlas/financial-support-to-members-and-political-parties/
- 1.3. To enable Members to receive the full amount of remuneration to which they are entitled, the appropriate information and claim forms can be found on the Finance Office pages of AssISt.
- 1.4. The Pay & Claims Team also provides a payroll function for support staff on behalf of the Members who employ them, as provided for in Part 4 of the Determination. The Pay & Claims Team administers the payment of salaries and statutory benefits, and pays over to Her Majesty's Revenue & Customs (HMRC) the relevant monthly deductions in respect of tax (PAYE) and national insurance (NIC). The Team also facilitates the payment of pension contributions to the third party providers.
- 1.5. Payroll forms are available, electronically, on the Finance Office pages on AssISt. As noted in Section 1, paragraph 2.6, only original, signed forms, accompanied by valid documents, as appropriate, will be accepted as properly authorised instructions for any additions or amendments to the payroll. **Instructions to make amendments to payroll must be received by the 10th calendar day of each month to ensure that these are reflected in the correct month's payroll.** Anything received after that date will not be processed, but instead will be processed the following month.
- 1.6. To assist Members, a summary of key information has been included on many of the payroll forms. These forms include references to the more detailed explanations which Members may require to enable them to properly discharge their responsibilities as employers.
- 1.7. **It is important to note that while the Pay & Claims Team can provide general advice on payroll procedures, specialist legal advice on more complex employment issues is a matter for each individual Member.** The contact details of the Pay & Claims Team can be found on AssISt.

2. MEMBERS' SALARIES

- 2.1. Members' salaries are set out in Table 1 of the Determination. A Member's salary is **£49,000** p.a. from the 1 April 2016. Thereafter, this amount will increase by £500 each year on 1 April, if the Consumer Price Index for the previous September is 1% or more. The current level of remuneration is also published on the Assembly website.
- 2.2. Members' salaries are pro-rata from the date that a Member takes up office, i.e. the date that the Member signs the Roll of Membership. Where a Member leaves the Assembly, salary is paid up to and including the last day in office. Officeholders' salaries are payable for each day or part of day that the office is held.
- 2.3. If a Member is an officeholder, they are entitled to one of the following salaries which will replace their basic Member's salary from 6 May 2016 (these salaries increase in line with paragraph 2.1 above):
- | | |
|--|----------|
| Member of the Commission | £55,000 |
| Chairperson of a Statutory Committee or of the PAC | £61,000 |
| Speaker | £87,000 |
| Principal Deputy Speaker or Deputy Speaker | £55,000 |
| First Minister or deputy First Minister | £121,000 |
| Other Ministerial office | £87,000 |
| Junior Minister | £55,000 |
- 2.4. Where a Member holds more than one office e.g. a Member of the Commission and Speaker, only the salary for the highest paid category of office is paid.
- 2.5. If a Member is also an MEP or a *salaried* office bearer in the House of Lords, they will not receive a Member's salary. If they are an officeholder in the Assembly, they will be entitled to the additional amount attributed to that office.
- 2.6. There are a number of rules that apply specifically to salaries following dissolution of the Assembly, during an election period. Separate guidance will be issued by the MFS Team in these circumstances. However, Members may wish to note, in any year following an election of the Assembly, the provisions of the Northern Ireland (Miscellaneous Provisions) Act 2014 may apply. If an individual who is an elected representative for the Houses of Parliament at Westminster is elected as a Member of the Legislative Assembly, they have a period of 8 days to decide which seat they wish to take up before they are disqualified from the Assembly.
- 2.7. On joining the Assembly following an election, or on co-option into the Assembly during a mandate, Members are required to fill in a New Members Details Form (Form N1). Should a Member not have a P45, an Employee Starter Checklist should also be completed and returned to the Pay & Claims Team.
- 2.8. A Member will receive only 10% of their salary during a period of imprisonment.

- 2.9. As salaries **must** be paid into a bank or building society account for which the Member, or the Member and their spouse/civil partner/cohabitee, are the only signatories, the New Member Details form requires a Member to provide confirmation of this.
- 2.10. Members who wish to consider a salary sacrifice arrangement to purchase childcare vouchers, should note that a childcare voucher scheme has been established. The current voucher scheme is provided by “Employers for Childcare”. More information on the use of childcare vouchers can be found on the Employers for Childcare website: <http://www.employersforchildcare.org/>. If a Member wishes to register for the scheme, they should contact the Pay & Claims Team directly.

3. ALLOWANCES

- 3.1. Under the provisions of Part 3 of the Determination, Members are entitled to annual travel allowances. There are two allowances payable, the Constituency Travel Allowance and Assembly Travel Allowances. Both allowances are paid monthly as a flat rate allowance and as such they are paid as a taxable amount through the payroll system. Any issues arising on the taxable treatment of mileage for business purposes is a matter for each individual Member. Both of the allowances are determined as a fixed amount per Constituency per annum and are set out in Tables 2 and 3 of the Determination. The amounts payable are reproduced over for ease of reference. Travel undertaken by Members as part of a Committee trip may still be claimed for, however it is only the **excess** mileage over and above the distance between the constituency office and Parliament Buildings that may be claimed on such occasions. Such claims must be approved by the Committee Clerk prior to submission to the MFS Team.

Assembly Travel Allowance

- 3.2. The Assembly Travel Allowance is not payable to a Member who has the use of an official car to travel to the Assembly. For administrative purposes it is assumed that the official car is used for all travel to the Assembly and as such no payments are made. However, in any quarter should an official car not be used to attend the Assembly, the Member must notify the Pay & Claims Team in writing with details of the dates when privately owned transport was used. A retrospective payment will be made for these dates.
- 3.3. Members must attend the Assembly for a minimum of 72 working days a year to be entitled to the full allowance, with working day being defined in Paragraph 26 (6) of the Determination. The allowance is reduced by 1% for each day where attendance falls below this number. The allowance is paid in equal monthly instalments, however, each Member must make an annual declaration that they have attended for the minimum amount of days (Form MF12). ***To support the annual declaration Members must also provide the Commission with a copy of the attendance records.*** Where the minimum attendance has not been met, recoupment of the overpayment will be sought from the Member under the provisions of Paragraph 43 of the Determination. This will be achieved either by way of a direct repayment by the Member or by a reduction in subsequent monthly payments of the Assembly Travel Allowance.

Annual Travel Allowances

Constituency	Annual Constituency Travel allowance	Annual Assembly Travel allowance
Belfast East	£250	£600
Belfast South	£250	£600
Belfast North	£250	£600
Belfast West	£250	£600
North Down	£250	£900
Foyle	£250	£5,900
Strangford	£750	£1,100
Lagan Valley	£750	£1,600
South Antrim	£750	£1,800
East Antrim	£750	£3,000
Upper Bann	£750	£2,700
South Down	£1,000	£3,000
North Antrim	£1,000	£3,900
Mid Ulster	£1,000	£4,300
Newry and Armagh	£1,000	£4,300
East Londonderry	£1,000	£5,100
West Tyrone	£1,250	£6,000
Fermanagh and South Tyrone	£1,250	£6,200

Own property - Constituency Office allowance

- 3.4. Should a Member wish to use his/her own property as a constituency office, then a flat-rate taxable allowance of £2,000 may be claimed. This allowance should be claimed on a Form CO. On submitting a claim for this allowance, the Member must ensure that all other conditions on signage and notifying the Finance Office of opening hours are met. No other Constituency Office Expenses will be paid.

Leaving the Assembly

Resettlement Allowance /Ill- Health Retirement Allowance

- 3.5. At an Assembly Election, if a Member chooses not to stand, or is not returned, they will be entitled to a Resettlement Allowance. This is equivalent to one month of a Member's salary only, for each full year of service, up to a maximum of six months. All arrangements for winding up their affairs as a Member must be completed before the Resettlement Allowance will be paid. This payment will not be made automatically. On leaving under these circumstances a Member must provide evidence to the Pay & Claims Team that the conditions contained within Paragraph 28 (4) of the Determination have been met in full. Only once this evidence has been provided will the Resettlement Allowance be paid. Under current tax legislation, these amounts fall below the tax threshold of £30,000, and as such is paid tax free through the payroll system.

3.6. At any other time if a Member needs to resign on ill-health grounds, they may be entitled to an Ill-Health Retirement Allowance, under Paragraph 29 of the Determination. There are a number of additional criteria that have to be met for such payments. To make an application for this allowance, a Member should write to the Assembly Commission ensuring that all of the criteria in Paragraph 29 are met. The MFS Team will then arrange an appointment with the medical practitioner appointed by the Commission. Following this consultation, the Commission will consider the medical report before reaching its final decision. If a Member meets the relevant criteria and the application is approved, the allowance is calculated in the same way as a Resettlement Allowance. A Member may not receive both of these Allowances, and the entitlement to either allowance is forfeited if a person becomes a Member again within 6 months of ceasing to be a Member.

All claim forms and declarations are listed below and are available electronically from the Finance Office pages of AssSt.

Form N1	New MLA Payroll Form
Employee Starter Checklist	
Form C1	MLA Office Holder details (new appointment or change)
Form AT1	MLA Confirmation of attendance
Form CO	Application for Constituency Office Allowance

4. SUPPORT STAFF COSTS

- 4.1. A Member may recover the costs for employing staff. However, to do so both the employing Member and their employees must be registered with the central payroll bureau operated by the Assembly Commission.
- 4.2. The following Category 1 & 2 costs may be claimed by each Member, up to a maximum amount of £50,000 per annum:
 - 4.2.1. Support staff salaries;
 - 4.2.2. Statutory Sick pay; and Statutory Maternity, Paternity and Adoption Pay;
 - 4.2.3. Costs of replacement employees to cover long-term sick absence;
 - 4.2.4. Staff training costs of no more than £500 p.a., and staff recruitment costs not exceeding £500 per recruitment, can be reclaimed (Form SR1).
- 4.3. For the costs at paragraph 4.2.4, these are claimed by way of reimbursement from the MFS Team.
- 4.4. Payments through the payroll bureau are not activated unless all of the appropriate documentation is received. To initiate payments to employees Members must submit the following documents:
 - 4.4.1. New Support Staff Details Form;
 - 4.4.2. P45 or Employee Starter Checklist;
 - 4.4.3. Recruitment Declaration (and associated paperwork – advert, etc.); and
 - 4.4.4. Fully completed signed contract of employment.
- 4.5. For all employees, Category 3 staff costs are paid centrally by the Assembly, on behalf of each Member and are not charged against the £50,000 annual limit. These include:
 - 4.5.1. Employers National Insurance and pension contributions;
 - 4.5.2. Statutory redundancy payments;
 - 4.5.3. Costs of replacement employees to cover maternity, paternity, parental and adoptive leave; and
 - 4.5.4. Employers' liability insurance.
- 4.6. All employees, including those already employed before 1 January 2016 and still in employment on 6 May 2016, must be employed within three specified grades (1, 2 or 3); only one full time equivalent may be employed at Grade 3.
- 4.7. The total hours worked by all of a Member's employees must not exceed 74 hours per week, with no single employee working more than 37 hours per week. The total number of hours worked by an employee who works for more than one Member

should also not exceed 37 hours. These conditions will be monitored by the Pay & Claims Team, and should an amendment to payroll be received that would cause a Member to breach any of these conditions, it will be returned to the Member unprocessed.

- 4.8. Within these limits (i.e. the 37 hour limit for single employee and the 74 hour limit for all employees) a Member may choose to pay employees overtime for additional hours worked, however this is payable at the normal hourly rate, no premiums can be paid. Any additional hours should be claimed on a Form OT1.
- 4.9. A Member cannot recover the salary costs for more than one person who is a 'connected person' and the Member must formally declare details of the connection on the New Support Staff Details form (Form A1). While the Determination does not limit the number of "associated persons" who may be employed, Members are required to make an additional declaration. Failure to make these declarations accurately or in a timely manner will mean that support staff costs cannot be paid.
- 4.10. Employee salaries will be paid into a bank/ building society account for which the employee, or the employee and their spouse/civil partner/cohabitee, are the only signatories. This must be confirmed in writing on the New Support Staff Details form (Form A1).
- 4.11. All employees must be appointed on merit by a fair and open recruitment process. A recruitment best practice guide, has been prepared and is available for Members, on the Finance Office pages of AssiSt. Evidence of this recruitment process will be required **before** employees are added to the payroll. As noted in paragraph 4.4 a Recruitment Declaration form should be returned with the paperwork for new starters and sent directly to the Pay & Claims Team.
- 4.12. All employees must be employed under the terms of the standard contract set out in the schedule to the Determination. An electronic version of this document is available from the Finance Office pages of AssiSt. No payments for support staff costs will be payable until **all** of the paperwork is received by the MFS Team.
- 4.13. All employees must be paid according to the salary scale appropriate to their grade. These are set out in Tables 4 and 5 of the Determination and replicated here for ease of reference. New employees must commence their salary on the minimum point of the appropriate scale. **No grade may exceed the maximum point on their scale.**
- 4.14. All new Grade 1 employees will be paid on the salary scale detailed in Table 4. Individuals will be moved to the next pay point on an annual basis automatically,

within the £50,000 annual limit. A Member will be contacted directly if there is insufficient funding available to apply the changes.

- 4.15. For Grade 1 staff who were in post before 1 January 2016 and remain in post, they will be paid on the salary scale contained within Table 6 and will be moved up one point on this scale each year, subject to satisfactory performance. Members must notify the Pay & Claims Team in March each year if the pay point is to be amended as a result of a performance review. This should be notified on a Form PF1.
- 4.16. Grade 2 and Grade 3 employees may also move up a pay point each year provided that their performance is satisfactory. Members must notify the Pay & Claims Team in March each year if the pay point is to be amended as a result of a performance review. This should be notified on a Form PF1.
- 4.17. If the pay increases results in the £50,000 cap being exceeded, all employees (except Grade 1 Table 4 employees) may be assimilated onto a lower scale point with all employees at these grades being proportionately reduced.
- 4.18. Members will receive a monthly expenditure and budget report from the Reporting & Compliance Team, which will assist in the monitoring of these budgets.
- 4.19. On leaving the Assembly a Member can recover support staff costs for up to a maximum of **three** months after the date on which the Member ceases to be a Member. The recovery of costs for salaries, and therefore the payment to support staff, during this period is not an automatic entitlement. Members must use a Form L1 to notify the payroll of staff leavers information, before any payments will be made.
- 4.20. Should a Member need to make an employee redundant, separate guidance has been prepared to assist Members with this process. This guidance is available from the Finance Office pages of AsslSt.

All claim forms and declarations are listed below and are available electronically from the Finance Office pages of AsslSt.

Form A1	New Support Staff details
Form DC1	Declaration of Compliance on Recruitment
Form SR1	Reimbursement of Recruitment Expenses
Form A2	Support staff contract amendments
Form L1	Notification of leaver
Form M1	Staff maternity leave
Form RD1	Staff redundancy
Form OT1	Staff overtime
Form P1	Staff paternity leave
Form PF1	Staff performance review pay increase
Form SA1	Staff sickness absence
Form SA2	Staff sickness – Resumption of Duties

SALARY SCALES

GRADE 1 STAFF

TABLE 4: Staff recruited after 6 May 2016,

OR staff employed before 1 January 2016 earning less than £16,000 p.a./£8.31 ph :

Year	Annual Salary £	Hourly rate £
6/5/16 to 31/3/17	16,000	8.31
1/4/17 to 31/3/18	16,500	8.57
1/4/18 to 31/3/19	17,000	8.83
1/4/19 to 31/3/20	17,500	9.09
1/4/20 to 31/3/21	18,000	9.35

TABLE 6: Staff employed before 1 January 2016 earning more than £16,000 p.a./£8.31 ph should be assimilated on to the nearest point **above their existing salary:**

Annual salary £	Hourly rate £
16,500	8.57
17,000	8.83
17,500	9.09
18,000	9.35
18,250	9.48
18,500	9.61
18,750	9.74
19,000	9.87
19,250	10.00
19,500 (maximum point)	10.13

GRADE 2 AND GRADE 3 STAFF

TABLE 5:

Staff recruited should commence on the **minimum** salary point of this scale

GRADE 2	Hourly rate £
Annual Salary £	
19,750 (minimum point)	10.26
20,000	10.39
20,250	10.52
20,500	10.65
20,750	10.78
21,000	10.91
21,250	11.04
21,500	11.17
21,750	11.30
22,000	11.43
22,250	11.56
22,500 (maximum point)	11.69

GRADE 3	Hourly rate £
Annual Salary £	
22,750 (minimum point)	11.82
23,000	11.95
23,250	12.08
23,500	12.21
23,750	12.34
24,000	12.47
24,250	12.60
24,500	12.73
24,750	12.86
25,000	12.99
25,250	13.12
25,500	13.25
25,750	13.38
26,000	13.51
26,250	13.64
26,500	13.77
26,750	13.90
27,000	14.03
27,250	14.16
27,500 (maximum point)	14.29



SECTION 3

A GUIDE TO EXPENSES

1. INTRODUCTION TO EXPENSES

- 1.1. This section of the guidance is intended to give an overview of the role of the MFS Team in paying expenses due to Members. The Pay & Claims Team offers support and advice to Members and assists in budgeting each year.

- 1.2. The suite of forms is available electronically on the Finance Office pages of AsslSt. As noted in Section 1 – Paragraph 2.6 of this guide, the Team will only accept the receipt of original signed forms, with valid documents attached as required, as properly authorised claims for payment.

2. EXPENSES

2.1. This section of the guide is intended to provide an administrative overview of the main points of the Determination in relation to expenses. For further detail and explanations, Members are advised to refer directly to the Determination.

2.2. Members may claim for a number of expenses incurred in carrying out their functions. These are as follows:

Constituency office expenses

- i. Rent and Rates;
- ii. Constituency office operating expenses;
- iii. Constituency office establishment expenses;

Other Expenses

- iv. Mobile phone expenses;
- v. Recall expenses;
- vi. Disability expenses;
- vii. Winding up expenses.

2.3. All other elements of financial support, as provided by the Determination, which are administered by the Pay & Claims Team are covered in detail in Section 2 of this guide.

2.4. A Member may only recover an expense if it has actually been incurred by the Member in carrying out his/her functions as a Member and it has not already been recovered from another source.

2.5. The Determination sets an annual limit and for administration purposes this is often paid monthly. Each “year” is defined as a period of 12 months commencing on 1 April. Expenses are paid according to the tax date of the invoice, irrespective of any period covered by the invoice, or when the service was delivered. At the end of each financial year Members have an extended period of time to submit invoices dated up to and including 31 March. This is notified to Members in advance by the Team.

2.6. Expenses can be claimed for one constituency office only. Where a Member chooses to have two offices they will be asked to confirm which one is the office they are nominating for expense purposes. This nomination will apply unless a Member moves to a new office. There are no provisions for any transitional payments to assist a Member to end a lease or meet any other commitments for a second office.

2.7. All claims for expenses must be accompanied by an **original** invoice or receipt (except for Sundry Expenses). Statements, photocopies, or reminders etc. **will not** be accepted.

- 2.8. The Determination places a duty on Members to keep financial records, in order to explain how expenses have been incurred and recovered, (excluding any claims for sundry expenses). These should be available over the course of the mandate for audit purposes. Legislation requires that all financial records are retained for six full years, plus the current year.
- 2.9. As noted in Section 1 - Paragraph 2.1 of this guide, no payments in a subsequent year will be made until the annual declaration on compliance (Form MF12) is received by the MFS Team. This declaration includes confirmation of the number of days travelled to the Assembly and it **must** be accompanied by a record of travel.
- 2.10. Members are not entitled to recover an expense in respect of payment to a connected person or in respect of a person resident or registered outside the European Union – i.e. the person benefiting from the payment. This is confirmed by each Member by way of the declaration on each and every claim form.

3. CONSTITUENCY OFFICE EXPENSES

Leases:

- 3.1. A Member is able to lease a property to use as a constituency office and claim Constituency Office Expenses. For the avoidance of doubt offices leased and funded from Constituency Office Expenses must be used solely and exclusively in connection with the discharge of a Member's functions. **An office must not be used for any other purpose, including by way of an example, commercial activities, council business or other party political activities, particularly during an election period.**
- 3.2. Where the office is leased from a connected person, rent and rates may not be recovered, however other operating expenses may be recovered, as long as the payments are not made directly to the connected person. "Connected person" is defined in Paragraph 45 of the Determination. The definition is replicated in Annex 3.1 of this guidance for ease of reference.
- 3.3. If a Member has an interest in the lease and the Member has not disclosed this interest to the MFS Team, rent and rates are not recoverable.
- 3.4. For a Member to be able to recover the rental and rates payments for any leased property a number of further conditions must be met and the lease must be submitted in writing to the MFS Team for approval before any payments can be made. **If there are any doubts regarding a lease, the Reporting & Compliance Team must be consulted before any lease is entered into.**
- 3.5. Where premises are shared with any other person(s), the Member can enter into a joint lease.
- 3.6. Every lease **must** contain the following:
 - 3.6.1. The name of both parties;
 - 3.6.2. The signature of both parties;
 - 3.6.3. The date the lease commences;
 - 3.6.4. The date the lease ends; (these dates comprise the qualifying period of the lease);
and
 - 3.6.5. A term that the landlord is responsible for maintaining the office in a good state of repair.
- 3.7. It is highly recommended that the lease contains a provision for early termination. This is commonly provided through the inclusion of a break clause and which would assist Members to manage rental payments etc. during election periods.

- 3.8. In relation to paragraph 3.6.5, it is highly recommended that the lease contains a provision for **all** repairs and maintenance to be the responsibility of the Landlord. If a lease clause limits the Landlord's responsibility to cover, for example, only structural repairs, then any remaining aspects of repairs and maintenance will be the responsibility of the Member, as expenditure incurred on such items may not be admissible under the terms of the Determination. It is recommended that Members contact the Reporting & Compliance Team to discuss the conditions of the repair clause (s) prior to signing the final lease to ensure that it is fully compliant with the Determination.
- 3.9. **If the lease does not comply with these requirements no rent or rates will be recoverable.**
- 3.10. While a Member may choose to seek legal advice on the terms of the lease, such expenses are not recoverable under the provisions of the Determination.

Rents and Rates – Signage Conditions:

- 3.11. To recover rent and rates, further conditions must be met regarding signage.
- 3.12. The requirements regarding signage are detailed in full at Paragraph 14 of the Determination. It is imperative that Members ensure they are familiar with the full requirements of this Paragraph, as verification of compliance is sought by way of a personally signed declaration. Photographic evidence of a compliant sign must also be provided to the MFS Team prior to rental payments being processed.
- 3.13. The sign **must** be displayed and it **must** contain the name of the Member, the words "Member of the Legislative Assembly" or "MLA", "constituency office" and the Assembly blue flax logo. The sign may also contain the office address and the name or logo of the Member's Party. If the office is shared with an MP or MEP, their name may also be included on the sign.
- 3.14. When combined, the Assembly and Party logos must not be more than 20% of the size of sign. The method used to calculate the logo size is to measure the area from the top to the bottom of the **sign** (not logo) by the full width of the **logo**. This has been deemed the most reasonable approach to maintain consistency in calculating what percentage of the sign is covered by a logo.
- 3.15. Any additional information included in the sign, other than those detailed in the Determination, will render any claim for payment void and it will be returned to the Member unpaid. This excludes the titles of people, other than other Members, who are sharing with the Member, i.e. titles are admissible.
- 3.16. A suitable copy of the Blue Flax Assembly Logo is available from the MFS Team, along with guidance that can be forwarded to any sign maker. Any reference to Party logo in these

requirements is taken to mean any logo which has been registered with the Electoral Commission, excluding any that contain straplines, as these are not admissible.

- 3.17. All Members must obtain prior approval from the MFS Team before undertaking the production and installation of office signage, in order to establish if it is admissible. Therefore, for any new or amended sign a proof should be forwarded prior to completion. When submitting a claim for payment, a photograph of the final signage must also be forwarded to the MFS Team.
- 3.18. If any Party political posters or a Party name or logo (other than on the sign) are visible from the exterior of the building, no rent or rates will be payable. Members will need to consider carefully when placing any Party branded literature on internal noticeboards etc. to ensure that this condition is not breached.
- 3.19. For administration purposes, signage at the appointed constituency office must be in place within one month of the effective date of the lease.**
- 3.20. The annual Declaration of Compliance (Form MF12) will ask Members to confirm that the signage remains compliant.

Rent Payments:

- 3.21. Rental payments are made either monthly or quarterly. It's highly recommended that scheduled quarterly payments are planned for the **1 April, 1 July, 1 October and 1 January.**
- 3.22. The amount of rent that may be recovered depends on a number of factors, **if in doubt, please contact the Reporting & Compliance Team.**
- b) **Single Occupier:** The rent recoverable is £8,500 per annum.
 - c) **Sharing with MP/MEP (s):** The rent recoverable is £4,000 per annum.
 - d) **Sharing with Member(s):** The rent recoverable is £6,000 per annum.
 - e) If the property is owned by a **connected person no rent will be recoverable.**
 - f) If the property is owned by an associated person, **50% of the rent detailed above, will be recoverable.**
 - g) **Note:** when sharing an office, the conditions of 'connected persons' and 'associated persons' apply to all persons involved in the sharing arrangement.
- 3.23. A Member is regarded as sharing if the other person (s) is a member of the same party and the other person (s) is another Member, and MP or MEP.
- 3.24. Where premises are in close proximity they may be considered as a shared office, if they are in the same building; owned by the same person and the person occupying the second property is covered by the definition given in paragraph 3.23 above.

- 3.25. Separate charges for the rental of car parking spaces are not admissible.
- 3.26. **Service Charges are not admissible under the rental category of expense.** If a leasing agreement includes a separate provision for Service Charges, the MFS Team will require specific details of what these charges are for. Only those aspects of the Service Charge which can be categorised under the headings of “Constituency Office Operating Expenses” will be payable. These must be claimed and will not be paid through rental payments. Any remaining aspects of the Service Charge will be the responsibility of the Member.
- 3.27. As the amount of rent that may be recovered depends on a number of factors, **if in doubt, please contact the Reporting & Compliance team.**

Rental payments – how to claim:

- 3.28. All payments for rent must be made directly to the landlord.
- 3.29. The **original** of the approved lease, must be forwarded to the MFS Team. A copy should be retained in the constituency office.
- 3.30. A Rental Details form (Form MF7) should be completed fully and forwarded to the Finance Office. Attached to the form must be the contact details for the office, and a photograph clearly showing the signage.
- 3.31. **Please note that the details in this form will remain active until changes are received in writing from the Member.**

Rates:

- 3.32. The maximum amount of rates that will be paid is 40% of the rent **recovered** in the relevant financial year.
- 3.33. When the rates demand is received, it should be forwarded to the MFS Team with a Direct Payment form (Form MF4). The MFS team will only process rates up to 40% of the anticipated rent. Any amount in excess of this will be the responsibility of the Member.
- 3.34. At the end of the year (31 March) the amount of rent recovered will be checked retrospectively against the rates paid. If it is found that more than 40% has been paid, then recovery of the excess will be sought from the Member.
- 3.35. Within these prescribed limits of winding up, rent and rates will be paid for a period of three months after a Member ceases to be a Member.

Constituency Office Operating Expenses:

- 3.36. Expenses can only be claimed for **one** office.
- 3.37. Where an office is shared the costs must be apportioned equally amongst all of those sharing. Members can only recover expenses which relate to themselves.
- 3.38. The maximum amount per annum is £4,900 and expenses can be recovered **only** in respect of the following list. ***Claims for expenses not on this list will not be processed and will be returned to the Member:***
- a) Utility expenses: electricity, gas, oil, water, waste disposal (including shredding and recycling costs);
 - b) Internet connection: broadband and fixed-line telephone expenses – line rental and telephones. (**not** mobile phones);
 - c) Office furniture, office stationery and office equipment, but **not** photocopiers, fax machines, cameras, televisions, radios or computer equipment (water coolers are also excluded);
 - d) Office cleaning: including window cleaning;
 - e) Printer cartridges;
 - f) Data Protection: registration with the Information Commissioner’s Office
 - g) Signage: the cost of design and installation of the sign;
 - h) Insurance: building/contents. Note - public liability and employers’ liability insurance are purchased centrally by the Assembly Commission, and
 - i) Security systems and fire protection – including servicing of fire extinguishers.
- 3.39. Once an invoice has been received it should be forwarded to the MFS Team for direct payment to the supplier or paid by the Member and reimbursement sought. Direct payment is the preferred method. Reimbursement should only be used when the goods have to be paid for on collection, or when bills have to be paid within 7 days of receipt, or where direct debits have been set up with utility companies to avail of discounts.
- 3.40. Methods of claiming expenses include:
- a) **Reimbursement:** Once an invoice has been paid or a direct debit has been actioned, a reimbursement can be claimed using a Reimbursement Payment form (Form MF5), attaching the original invoice or the original receipt.

The reimbursement can only be made into the nominated bank account following completion of a Reimbursement Details form (Form MF2). Nominated bank accounts must only be in the name of the Member, or in the name of the Member and the Member’s spouse, civil partner or cohabitant.
 - b) **Direct Payment:** Instructions to make direct payments to the supplier should be requested using a Direct Payment form (Form MF4) attaching the **original** invoice.

- 3.41. For those items not covered above (paragraph 34: a – i), sundry constituency office operating expenses, limited to £100 per month, may be claimed. A Sundry Payment form (Form MF6) must be completed and forwarded to the MFS Team. For these payments the Paragraph 22 (duty to keep financial records) of the Determination does not apply.

OTHER EXPENSES

Constituency Office Establishment Expenses:

- 3.42. In order to off-set some of the additional costs of setting up a constituency office or refurbishing an established one, Members can claim up to £2,000 **per mandate**.
- 3.43. In order to claim the expense, approval **must be sought in advance** from the Reporting & Compliance Team using an Establishment Expense Request form (Form MF8). Only once approval has been granted can the Member incur the expense.
- 3.44. The Reporting & Compliance Team will inform the Member if approval for the expenditure has been granted via the Establishment Expense Approval form (Form MF9a) or if approval for the expenditure has not been granted via the Establishment Expense Declined form (Form MF9b). Members should note that this does not cover any professional fees incurred; they remain the responsibility of each Member.
- 3.45. Only once notification has been received can the Member incur the expense. A copy of the notification must be attached to any request for payment and the Direct Payment (Form MF4) or Reimbursement (Form MF5) claim form should be annotated 'Establishment Expense'.
- 3.46. **If prior approval is not sought, payment for the expenses will not be made.**

Mobile Phone Expenses

- 3.47. Up to a maximum £600 per annum can be reimbursed, this includes costs for any handsets or accessories, chargers etc. Within this annual limit a Member may use this allowance to claim for the costs of support staff bills if required.
- 3.48. Members should forward the original mobile phone bill for payment. Where the Member pays for the bill on-line, a downloaded copy, clearly showing the number of the phone and the name of the provider, should be attached to the Reimbursement Payment form (Form MF5).

Recall Expenses:

- 3.49. If the NI Assembly is recalled, expenses that have been wholly and necessarily incurred by the Member for attendance at the Assembly can be claimed. Claims should be submitted by way of a reimbursement to the Member and clearly marked as "RECALL EXPENSES".

Disability Expenses:

- 3.50. A Member is entitled to recover this category of expenditure, for any expense which is incurred and is directly attributable to a disability the Member has. This can be used to meet any expense. By way of an example, it may be used to cover the costs of additional staff required to assist the Member or to purchase additional specialist equipment.
- 3.51. An application form must be completed and forwarded to the Reporting and Compliance team detailing the Member's requirements and the anticipated costs. (Form MF13)
- 3.52. Following receipt of the application form an appointment will be made for the Member to attend a medical practitioner. The medical practitioner will be asked to verify if the additional expense is cost effective and wholly and necessarily attributable to the disability that the Member has.
- 3.53. Once a report from the medical practitioner has been received the Member will be notified of the outcome of his/her application. It is important to note that if the Member is employing an additional member of staff, all payments must be made through the central payroll bureau. While the full requirements of Part 4 of the Determination do not apply, Members should be mindful of the reputational risk if the best practice for recruitment is not followed or the prescribed salary scales are exceeded. To commence salary payments a copy of an agreed contract and New Support Staff details form (Form A1) should be completed and forwarded to the Pay & Claims Team. Any payments for equipment purchased will be processed by the MFS Team using either the Direct Payment (Form MF4) or Reimbursement (Form MF5) claim forms.

Winding Up Expenses.

- 3.54. Former Members may claim expenditure that has been incurred wholly and necessarily in winding up his/her business, during the three months after they cease to be a Member. These are taken to be similar in nature to those categories of costs outlined in paragraph 3.38 above.
- 3.55. The maximum recoverable is £4,500 and this includes any rent or rates due during the three month winding up period. Support staff costs are also admissible during this period; however, they are subjected to the normal rules and are not taken as a charge against this category of expenditure.
- 3.56. These expenses are not paid automatically; they must be claimed by way of a direct payment or reimbursement form and clearly marked "WINDING UP".

All claim forms and declarations are listed below and are available electronically from the Finance Office pages of AsslSt.

MF1	<i>Signature Verification</i>
MF2	<i>Reimbursement Details</i>
MF3	<i>Sharing Agreement</i>
MF4	<i>Direct payment</i>
MF5	<i>Reimbursement</i>
MF6	<i>Sundry Expense form</i>
MF7	<i>Rental Declaration</i>
MF8	<i>Establishment Expense Request</i>
MF9a	<i>Establishment Expense Approval</i>
MF9b	<i>Establishment Expense Declined</i>
MF11	<i>Declined Payment Appeal</i>
MF12	<i>Annual declaration on compliance</i>
MF13	<i>Disability Expenses Application</i>
MF15	<i>Completion of Winding Up Declaration</i>

Annex 3.1 – extract from Determination giving the meaning of “connected and associated person”.

Extract from the “Assembly Members (Salaries and Expenses) Determination (Northern Ireland) 2016”**Meaning of Connected Person**

45 The following persons are connected with a member -

- (a) a family member of the member,
- (b) a political party of which the member is a member,
- (c) a person with whom the member is connected within the meaning of the following provisions of the Companies Act 2006 –
 - (i) section 252(2)(b) (bodies corporate with whom a person is connected),
 - (ii) section 252(2)(c) (trusts with which a person is connected),
 - (iii) section 252(2)(d) (partnerships with which a person is connected),
 - (iv) section 252(2)(e) (firms with which a person is connected)

Meaning of Associated Person

46 The following persons are associated with a member -

- (a) a political party;
- (b) a member, employee or officer of a political party;
- (c) an association, whether incorporated or not, the purpose of which is wholly or mainly—
 - (i) the advancement of political opinions;
 - (ii) the advancement of culture or heritage; or
 - (iii) the advancement of religion;
- (d) a person who is, or was within the last five years—
 - (i) a member of the Assembly, the European Parliament, the Houses Parliament, the National Assembly for Wales, the Scottish Parliament, Dáil Éireann (House of Representatives of Ireland) or Seanad Éireann (Senate of Ireland);
 - (ii) a member of a district councillor;
 - (iii) an employee of a member of the Assembly;
 - (iv) an employee of the Commission;
 - (v) an employee of a Northern Ireland department;
 - (vi) an employee of a district council;
 - (vii) a family member of a member of the Assembly; or
 - (viii) a candidate for election to the Assembly.
- (e) a trust, where –
 - (i) any trustee of the trust falls within any of sub-paragraphs (a) to (d),
 - (ii) any beneficiary of the trust falls within any of sub-paragraphs (a) to (d),
- (f) a company, where –
 - (i) any director or secretary of the company falls within any of sub-paragraphs (a) to (d),
 - (ii) any person who owns or controls more than 5% of the company’s share capital or voting rights falls within any of sub-paragraphs (a) to (d).