

**EXPLANATORY MEMORANDUM TO
SUPERANNUATION (CHARITY COMMISSION FOR NORTHERN IRELAND)
ORDER (NORTHERN IRELAND) 2012**

2012 No. 285

1. Introduction

- 1.1 This Explanatory Memorandum has been prepared by the Department of Finance and Personnel to accompany the above named statutory rule which is laid before the Northern Ireland Assembly.
- 1.2 The statutory rule is made under Article 3(4) of the Superannuation (Northern Ireland) Order 1972 and is subject to negative resolution procedure in the Northern Ireland Assembly.
- 1.3 The rule is due to come into operation on 1 September 2012 and will have effect from 8 April 2010 by virtue of Article 3(7) of the Superannuation (Northern Ireland) Order 1972.

2. Purpose

- 2.1 The rule adds employment in the Charity Commission for Northern Ireland to Schedule 1 of the Superannuation Order with effect from 8 April 2010. Where an employment is listed at Schedule 1 to the Superannuation (Northern Ireland) Order 1972 pension provision is made for that employment in the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS (NI)].

3. Background

- 3.1 The Charity Commission for Northern Ireland was established when section 6 of and Schedule 1 to the Charities Act (Northern Ireland) 2008 were commenced with effect from 27 March 2009 by a commencement order SR 2009 No 138.
- 3.2 Under Article 3 of the Superannuation (Northern Ireland) Order 1972 the Department of Finance and Personnel has authority to make and maintain pension arrangements for Northern Ireland Civil Servants in the PCSPS (NI). It may also make pension provision in the PCSPS (NI) for associated employments, public offices and public appointments which meet the requirement of Article 3(5) of the Superannuation (Northern Ireland) Order 1972 wherein the remuneration of persons serving in those employments or offices is paid out of moneys appropriated by a transferred provision or out of the Northern Ireland Consolidated Fund.

3.3 The making of the Statutory Rule accomplishes this in respect of employment in the Charity Commission for Northern Ireland.

4. Matters of special interest to the Committee for Finance and Personnel

4.1 None

5. Consultation

5.1 The provisions of Article 3(4) of the Superannuation (Northern Ireland) Order 1972 under which the statutory rule is made do not require that the Department carry out formal consultations prior to its introduction.

6. Position in Great Britain

6.1 Not applicable.

7. Equality Impact

7.1 There are no implications for any of the Section 75 groups.

8. Regulatory Impact

8.1 The rule imposes no costs on business, charities, social economy enterprises or the voluntary Sector. A Regulatory Impact Assessment is not considered necessary.

9. Financial Implications

9.1 None. Contributions for pension provision in the PCSPS (NI) are paid by employers and individual post holders

10. EU implications

10.1 None.

11. Section 24 of the Northern Ireland Act

11.1 It is the view of the Department that the Order is compatible with section 24 of the Northern Ireland Act 1998