

**Parades Commission for Northern Ireland  
Annual Report and Financial Statements  
for the year ended 31 March 2013**

Presented to Parliament pursuant to Schedule 1 paragraphs 12 and 13 of the Public  
Processions (Northern Ireland) Act 1998

Ordered by The House of Commons to be printed 12 February 2014



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Any enquiries regarding this publication should be sent to us at The Office Manager, The Parades Commission, Windsor House, 9-15 Bedford Street, Belfast, BT2 7EL.

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# Parades Commission for Northern Ireland Annual Report and Accounts 2012-13

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## **FOREWORD BY THE CHAIR**

This Annual Report covers the year 1 April 2012 to 31 March 2013.

This year marked the 15th anniversary of the Public Processions (Northern Ireland) Act which created the statutory basis for the Parades Commission. In those years much has changed in Northern Ireland, including much progress on parading. While it is clear that the parading issue still reflects existing community tensions, we should not lose sight of that progress.

The extent and scale of parading-related contention today is very different to that in the late 1990s when the Drumcree dispute was at its height. While many people and organisations have contributed to that improvement, more stable devolved structures at Stormont have no doubt helped as well.

Importantly, there has also been an increased acceptance that rights to parade and protest are not absolute and need to be balanced. There is also greater acknowledgement that local engagement and dialogue can significantly reduce tension around sensitive parades evidenced very clearly this year in many areas.

As commentators and politicians remind us, however, Northern Ireland is still working its way through a ‘peace process’. There are still many challenges and much work to be done.

In many ways parading can be viewed as a barometer of those on-going challenges within that process. The degree to which society is managing and resolving its community relations issues is often reflected in the level of contention surrounding parades. Building better relations, community cohesion and developing trust in each other and in the various institutions, does not always progress in a smooth upwards path. As a society with relatively young political institutions and a very long history of division, progress will be uneven; it will ebb and flow, but with commitment and perseverance things will get progressively better despite occasional setbacks.

Our society is still learning how to develop a united way forward. Its political landscape is strewn with unresolved and emotive reminders of the past. In such an environment fractures in community relations exist and these fractures and tensions may manifest themselves in difficulties around parading in localised areas.

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This is illustrated by parading statistics. In the past year the number of parades notified has increased by 267 to 4,449 and of that total 2,569 relate to the Loyal Orders and bands from a broad Unionist background – a 3% increase on 2012. There are 175 parades from a broad Nationalist background an increase of 11%.

The number of parades considered sensitive also rose slightly to 225 – just 5% of all parades notified. Of those, 51 related to the weekly notification of the Drumcree parade in Portadown singularly amounting to nearly a quarter of all sensitive parades.

Of the remaining 4,400 or so parades just 174 were considered sensitive with almost a quarter (24%) of these sensitive parades proceeded as notified without the Commission considering it necessary to place any restrictions and less than half (40%) were subject to a route restriction.

Clearly the Commission is taking a measured response to difficult issues with fair and balanced decisions.

The Commission wants parades to happen without contention and without its involvement.

In many areas around Northern Ireland people are working to that same agenda, undertaking constructive, courageous and change-inducing work, often seeing their efforts result in reduced tension and, ultimately, contention-free parading. An important element of our work is to recognise, encourage and support those efforts.

Language used by political, community and civic leaders remains hugely important. Moderate, calming and temperate language helps ease tension while intemperate comment inflames and increases tension.

Addressing parading issues demands commitment and courage to find a way forward locally to seek to understand and respect others and in doing so challenge unhelpful behaviour and language.

The onus is on everyone involved, from the Parades Commission to local politicians, community leaders, parade organisers and the public to support attempts to work through these highly

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complex and sensitive issues. If this doesn't happen, society is entitled to ask why, because everyone must endure the consequences of damage to Northern Ireland's progress and reputation.

Peter Osborne



## **MANAGEMENT COMMENTARY**

### **FINANCIAL STATEMENT – ACCOUNTS DIRECTION**

Under paragraph 12 (1) of Schedule 1 to the Public Processions (Northern Ireland) Act 1998, as amended by the Public Processions (Northern Ireland) Act 1998 (Accounts and Audit) Order 1998, the Commission is required to:

- (a) keep proper accounts and proper records in relation to the accounts; and
- (b) prepare a statement of accounts in respect of each financial year of the Commission.

The accounts have been prepared in accordance with a direction issued by the Northern Ireland Office under the 1998 Act. The accounts incorporate a Statement of Comprehensive Net Expenditure, a Statement of Financial Position, a Statement of Cash Flows and a Statement of Changes in Taxpayers' Equity.

### **MEMBERSHIP OF THE COMMISSION**

From 1 April 2012 until 31 March 2013 the membership was as follows:

Mr Peter Osborne (Chair)  
Mr Douglas Bain  
Mrs Delia Close  
Rev Brian Kennaway  
Dr Catriona King (resigned 31/01/13)  
Mrs Frances Nolan  
Mr Robin Percival

### **DISABLED EMPLOYEES**

The Parades Commission aims to ensure that there is no discrimination on the grounds of disability and that access to employment and career advancement in the Commission is based solely on ability, qualifications and suitability for the post. The Commission complies with all existing legislation in regard to its disabled employees.

### **EQUAL OPPORTUNITIES**

In keeping with the Northern Ireland Office's Equal Opportunities Policy Statement, everyone in the Parades Commission has the right of opportunity and to a good and harmonious working environment and atmosphere in which all staff are encouraged to apply their diverse talents and in which no member of staff feels under threat or intimidation.

### **EMPLOYEE INVOLVEMENT**

The maintenance of a highly skilled workforce is key to the future of the business. The Parades Commission is committed to and complies with the policies of equal opportunity and responsibility for employee and career development of all staff.

The Parades Commission recognises the benefits of keeping employees informed of the progress of the business and of involving them in the Commission's performance. During the year the employees were regularly provided with information regarding the financial and economic factors

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affecting the performance of the Commission and on other matters of concern to them, as employees, through notices and regular staff meetings.

### **HEALTH AND SAFETY**

The Parades Commission recognises its legal responsibilities in relation to the health and safety of its staff and is committed to operating an effective health and safety regime. In line with this commitment the Commission has complied with the relevant legislation.

### **MANAGING ATTENDANCE**

The Parades Commission is comprised of seconded civil servants and manages attendance in line with the policies of secondees' parent departments. Staff absence arising as a result of illness, including injuries, disability or other health problems, was approximately three days per employee in 2012-13.

### **SUSTAINABLE DEVELOPMENT**

A full sustainable development report is not produced as the Parades Commission's staff complement is below the (250 employees) threshold. As a sponsored body of the Northern Ireland Office, the Parades Commission is signed up to the Carbon Reduction Energy Efficiency Scheme run by the Department of Energy and Climate Change. The aim of the scheme is to lower national carbon emissions by encouraging departments and businesses to become more energy efficient through energy saving projects.

The Commission has a recycling policy that involves the recycling of dry office waste, recycling of print cartridges and the ordering of recycled photocopying paper.

### **CORPORATE SOCIAL RESPONSIBILITY**

The Parades Commission, as part of its commitment to making a positive impact in the local community, previously provided the services of Parades Commission secretariat ("the secretariat") members in working on a garden and outdoor renovation project at Parkview Special School, Lisburn. This included identifying and negotiating with a local business partner for additional support through the free provision of supplies in order to carry out the project. The secretariat continues to involve themselves in outreach projects involving young people in the greater Belfast Area.

### **CORPORATE GOVERNANCE**

The Commission is committed to maintaining a high standard of corporate governance. The Accounting Officer and Chair of the Commission provide strategic leadership and ensure the effective and efficient management of resources. All Commissioners are familiar with and abide by the requirements set out in the Commission's Code of Conduct. A robust risk management framework is maintained and reviewed regularly.

### **AUDIT COMMITTEE**

The Audit Committee is charged with ensuring that the Commission and Accounting Officer have the necessary assurance they require on risk management, governance and internal control. The Commission's Audit Committee met formally three times in 2012-13. The Committee is chaired

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by rotation and currently comprises the following members: Brian Kennaway, Delia Close and Robin Percival.

### **RISK MANAGEMENT AND REGISTER**

Within the executive processes of the Parades Commission, there is now embedded a corporate Risk Register in line with Government guidance. Risks are identified, assessed in terms of regularity of occurrence and impact, and then ranked in terms of priority.

The Risk Register is kept under constant review and updated by Senior Management as necessary. Senior Management consider signs or warnings of risks altering, examine existing controls to reduce or manage risks and, if necessary, take additional action.

### **PRINCIPAL RISKS**

The principal risk identified is anything that would prevent the Commission from discharging its statutory duties in respect of notified processions and related protests. The highest ranking risks relate to our infrastructure, including maintenance of IT and protection of our information.

### **INFORMATION ASSURANCE**

The Commission is committed to safeguarding personal data it holds and follows the Information Assurance policies of the Northern Ireland Office, as its parent Department. Risks in this area are recorded in the Commission's Risk Register, and the Commission receives regular reports on measures to minimise the likelihood of occurrence of these, and other, risks. No personal data related incidents were reported during 2012-13.

### **REGISTER OF INTERESTS**

Commission members and secretariat staff are required to provide information of personal or business interests that might be perceived by a reasonable member of the public to influence their judgement in the exercise of their public duty.

The Parades Commission maintains a register of interests which is available for public inspection.

### **AUDIT**

The Comptroller and Auditor General has been appointed under section 12 (4) of schedule 1 to the Public Processions (Northern Ireland) Act 1998 to examine these accounts and report on the audit examination. The total fee of £11,000 in 2012-13 (2011-12: £13,000) relates to the provision of statutory audit services. He has not provided any other services to the Commission during the year.

### **DISCLOSURE OF INFORMATION TO THE AUDITOR**

So far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware, and the Accounting Officer has taken all steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the entity's auditors are aware of that information. "Relevant audit information" means information needed by the entity's auditor in connection with preparing the audit report.

## **ORGANISATIONAL OVERVIEW**

The Parades Commission was established on 27 March 1997, initially as a non-statutory body. The Public Processions (Northern Ireland) Act 1998, amended by the Public Processions (Amendment) Northern Ireland Order 2005, gives the Commission statutory responsibilities in relation to public processions and related protests.

The Parades Commission operates from a single site in Belfast City Centre. Contact details are as follows:

Parades Commission  
12<sup>th</sup> Floor  
9-15 Bedford Street  
Belfast  
BT2 7EL  
Telephone: 028 9089 5900  
Fax: 028 9032 2988  
E-mail [info@paradescommission.org](mailto:info@paradescommission.org)  
Web: [www.paradescommission.org](http://www.paradescommission.org)

The Secretary, Mr Anthony Carleton, is responsible for the effective operation of the secretariat and for managing its financial and manpower resources. He has also been appointed as Accounting Officer.

The secretariat is responsible for providing advice and support to the Chairman and Commissioners in support of their aims and objectives, and in undertaking their statutory responsibilities. The Parades Commission had an average of 10 staff in post over the year. The Commission also made use of services provided by external professionals such as media advisors, auditors and accountants. In addition the Commission also has access to the invaluable services provided by a team of volunteers who give their time and expertise to provide independent observation reports on public processions and protests.

The Commission's statutory role is set out in the Public Processions (Northern Ireland) Act 1998. Section 2 (1) of that legislation provides that:

“IT SHALL BE THE DUTY OF THE COMMISSION —

- (a) to promote greater understanding by the general public of issues concerning public processions;
- (b) to promote and facilitate mediation as a means of resolving disputes concerning public processions;
- (c) to keep itself generally informed as to the conduct of public processions and protest meetings;
- (d) to keep under review, and make such recommendations as it thinks fit to the Secretary of State concerning, the operation of the Act.”

AND SECTION 2 (2) PROVIDES THAT:

“The Commission may in accordance with the provisions of this Act:

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- (a) facilitate mediation between parties to particular disputes concerning proposed public processions and take such other steps as appear to the Commission to be appropriate for resolving disputes:
- (b) issue determinations in respect of particular proposed public processions.”

### **REVIEW OF ACTIVITIES**

The Parades Commission received notification of 4,449 parades in the year from 1 April 2012 to 31 March 2013. Only 225 of those required detailed consideration by the Commission and of those only 165 required the imposition of conditions, including on the proposed route. In making its decisions the Commission faced the difficult task of upholding the rights of not just one group, but also of seeking to balance the conflicting rights of different groups within the statutory criteria laid down in the legislation. It approached each of these contentious parades independently and fairly, and it remains steadfastly committed to this approach in working with all those involved in the parades issue. The Commission members have stated that their overall objective is to help bring about a situation in which parades can take place peacefully in an atmosphere of mutual respect.

### **PARADING STATISTICS**

#### **TOTAL PARADES NOTIFIED**

The 2012-13 parading season witnessed an increase in the overall number of parades from the previous year (4,449 in comparison to 4,182) with a similar breakdown of parade types. The current legislation requires that all public processions, with the exception of funerals and Salvation Army organised parades, are notified to the police at least 28 days before the date of the parade. The notifications are then passed on to the Parades Commission.

#### **TOTAL PARADES BY TYPE**

The number of parades organised by the loyal orders and broad Unionist tradition (2,569) represents 58% of the overall total. The number of parades organised Nationalist groups (175) was a slight increase from the previous year (157) but remains very low at 4% of the overall total. There was a substantial number of “Other” parades and an increase from the previous year (1,705 in comparison to 1365). This category includes charity, civic, rural and sporting events, as well as church parades. Collectively, these now made up 38% of the overall total number of parades (33% in 2011-12).

#### **TOTAL CONTENTIOUS PARADES**

The number of parades deemed to be contentious rose from 213 in 2011-12 to 215 in 2012-13. However, this remains at just 5% of the total number of parades notified (5% in 2011-12). Some 23% of the parades deemed to be contentious related to the notifications by the Portadown LOL District No. 1 in respect of the Garvaghy Road. Contentious parades are those that are considered as having the potential of raising concerns and community tensions, and which consequently are considered in more detail by the Parades Commission.

## **CONTENTIOUS PARADES BY TYPE**

The vast majority of contentious parades continued to be Unionist parades, which accounted for 90%, (92% 2011-12). The proportion of contentious Nationalist parades accounted for 8%. Other parades made up the remaining 2% of the total.

## **BREAKDOWN OF RESTRICTIONS**

The proportion of contentious parades and parade-related protests on which the Commission placed restrictions was 73%, which was a 4% per cent increase from the figure for the previous year (69%). The most common restriction was on the route of a contentious parade, which applied in 54% of those parades. The remainder of restrictions related to size and timing of a parade or protest, type of music to be played, behaviour and dress code.

## **FUNDING**

The Commission is financed through the Northern Ireland Office. Its budget is set with agreement of the Secretary of State for Northern Ireland. The Account below relates to the year ending on 31 March 2013.

## **RESULTS FOR THE YEAR**

Net expenditure for the year was £1,375,775 (2011-12: £957,738). Although the Commission has met its key financial efficiency target of managing its workload in 2012-13 within a running costs budget (to cover salaries and administrative expenditure) to financial limits agreed with the Northern Ireland Office, the inclusion of an in year adjustment to establish the liability for backdated Statutory costs arising from the past employment of Authorised Officers has resulted in a significant increase in net expenditure for 2012/13.

The secretariat is responsible for providing advice and support to the Chairman and Commissioners in support of their aims and objectives, and in undertaking their statutory responsibilities.

## **PROPERTY, PLANT AND EQUIPMENT**

Details of the movement of property, plant and equipment are detailed in note 6 to the accounts.

## **PENSION LIABILITIES**

Details of how pension liabilities are treated can be found in Accounting Policy note 1.7. Additionally, further details in respect of pensions can be found in the Remuneration Report.

## **PROMPT PAYMENT**

The Parades Commission is committed to the prompt payment of bills for goods and services received in accordance with the code of practice launched by the Department for Business, Innovation and Skills in December 2008 to help increase the speed of payments between customers and their suppliers. During the financial year ended 31 March 2013 the Parades Commission achieved 92% of payments to suppliers within 10 working days (2011-12: 98%).

#### **EVENTS AFTER THE REPORTING DATE**

In November 2013, HM Revenue and Customs (HMRC) assessed that the Parades Commission had additional liabilities of £433,289 relating to PAYE and National Insurance (£261,179), interest (£87,276) and penalties (£85,286) on payments made to Authorised Officers from 2003 to 2011. These amounts have been adjusted in the statement of comprehensive net expenditure. Further details are included within note 2 to the accounts.

#### **FUTURE DEVELOPMENTS**

This Commission having completed its three year term will cease on 31 December 2013. The Northern Ireland Office has commenced a recruitment exercise to identify commissioners to take forward the work of the Parades Commission for the three years, 2014-2017.

The new commission will comprise a Chair and four Commissioners (2010-13 Chair and six Commissioners), however the statutory basis and responsibilities of the Commission remains the same.

#### **GOING CONCERN**

The statement of financial position as at 31 March 2013 shows net liabilities of £519,412 (2011-12: £86,208). This reflects the inclusion of liabilities falling due in future years. The significant increase arises because during this year a long standing disagreement, dating back to 2005, with HRMC was settled and the Commission agreed that formerly engaged Authorised Officers should have been subject to statutory deductions. The value of these deductions along with penalties and interest charges have been included in the liabilities figure.

Deficit funding for 2012-13, taking into account the amounts required to meet the Commission's liabilities falling due in that year, has already been included in the Department's estimates for that year, which has been approved by Parliament. Although the Northern Ireland Executive is currently engaged in a review process that includes the future of parading in Northern Ireland, there is no reason to believe that the Department's future sponsorship and future parliamentary approval will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

## **REMUNERATION REPORT**

### **REMUNERATION POLICY**

The remuneration of the Chairman and Commissioners is determined by the Secretary of State for Northern Ireland.

The remuneration framework for senior civil servants such as the Accounting Officer is set by the Prime Minister following independent advice from the Review Body on Senior Salaries.

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- Government policies for improving the public services, including the requirement on departments to meet the output targets for the delivery of departmental services;
- the funds available to departments as set out in the Government's departmental expenditure limits; and
- the Government's inflation target.

The Review Body takes account of evidence it receives about wider economic considerations and the affordability of its recommendations.

The remuneration of all senior civil servants is entirely performance-related. Performance is appraised by line managers in respect of achievement of agreed objectives.

Further information about the work of the Review Body can be found at [www.ome.uk.com](http://www.ome.uk.com).

### **SERVICE CONTRACTS**

Civil Service appointments are made in accordance with the Civil Service Commissioners for Northern Ireland's Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made. Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Policy relating to notice periods and termination payments is contained in the NICS Staff Handbook. Further information about the Civil Service Commissioners can be found at [www.nicscommissioners.org](http://www.nicscommissioners.org)

Details of salaries and allowances paid, benefits in kind and accrued pension entitlement are shown below.

### **AUDITED**

### **COMMISSIONERS' NUMBERS AND COSTS**

The total emoluments of the Commissioners (including the Chairperson) during the year ended 31 March 2013 amounted to £187,407 (2011-12: £208,164) and the expenses incurred by the Commission were £41,454 (2011-12: £31,690). There was a further charge of £433,741 in 2012/13 for PAYE and National Insurance (£261,179), Interest (£87,276) and Penalties (£85,286) assessed by HMRC on payments made to Authorised Officers from 2003 to 2011. The total remuneration of the Chairperson during the same period was £55,749, (2011-12: £53,142). Both the Chairperson and Commissioners are non-Northern Ireland Civil Service, therefore they



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are not pensionable. The salary entitlement of the Chairman and Commissioners for 2012-13 was as follows:

### AUDITED

The following members commenced membership of the Commission on 01/01/11. The term of office is for three years until 31 December 2013.\*

Commission Member	Salary Range £000	Salary Range £000
	2012-13	2011-12
Mr Peter Osborne (Chairman)	55-60	50-55
Mr Douglas Bain	15-20	20-25
Mrs Delia Close	15-20	20-25
Rev Brian Kennaway	20-25	20-25
Dr Catriona King	15-20 (20-25 FYE)	20-25
Mrs Frances Nolan	15-20	20-25
Mr Robin Percival	20-25	20-25

Dr Catriona King resigned on 31/01/13.

\* The Chair and members are paid on a per diem basis at the rates of £500 and £250 respectively. The amount of time that Commissioners are expected to devote to Commission business, over the course of a year, is an average of approximately two days per week with a proportionately greater commitment required during the summer months.

### AUDITED

	Salary £000	Salary £000
	2012-13	2011-12
Mr Anthony Carleton, Secretary *	65-70	15-20 (FYE 65-70)
Dr Michael Boyle, Deputy Secretary **	25-30 (FYE £50-55 )	55-60
Band of Highest Paid Director's/Commissioner's FTE Total Remuneration	105-110	105-110
Median Total Remuneration	£33,931	£38,825
Ratio	3.17	2.77

\* Mr Anthony Carleton commenced employment on 13/12/11.

\*\* Dr Michael Boyle ceased employment on 11/01/13.

There were no bonuses paid in 2012-13 (2011-12: Nil).

The Commission is required to disclose the relationship between the remuneration of the most highly-paid Director or Commissioner in the organisation and the median remuneration of the organisation's workforce.

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The full time equivalent banded remuneration of the highest paid Commissioner in the Parades Commission in the financial year 2012-13 was £105k - £110k (2011-12: £105-110k). This was 3.17 times (2011-12: 2.77 times) the median remuneration of the workforce, which was £33,931 (2011-12: £38,825). The increase from 2.77 to 3.17 is mainly due to the change in staff profile with a corresponding reduction in the median salary. Commissioners' salaries have been calculated pro-rata to full time equivalent rates for the purposes of the median calculation.

Remuneration ranged from £10,370 to £109,000 (2011-12: £13,524 to £109,000). This upper range of £109,000 is a full-time equivalent figure based on the chairman's per diems rate of £500; the actual payments to the chairman for the year ended 31 March 2013 were £55,749.

Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

	Real increase in pension at pension age and lump sum	Total accrued pension at pension age at 31/03/12 and related lump sum	Cash Equivalent Transfer Value at 31/03/12	Cash Equivalent Transfer Value at 31/03/13	Real increase in CETV
	£000	£000	£000	£000	£000
Anthony Carleton	0-2.5 plus lump sum of 0-2.5	25-30 plus lump sum of 75-80	403	430	5
Michael Boyle	0-2.5 plus lump sum of 0-2.5	10-15 plus lump sum of 40-45	286	308	7

The actuarial factors used to calculate CETVs were changed in 2010/11

### SALARY

This report is based on accrued payments made by the Commission and thus recorded in these accounts. "Salary" includes gross salary; overtime; recruitment and retention allowances; private office allowances and any other allowances to the extent that it is subject to UK taxation.

### PENSION

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes: either a final salary scheme (classic, premium or classic plus); or a whole career scheme (nuvos). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus and nuvos are increased annually in line with Pensions Increase legislation. Members joining from October 2002 may opt for either

the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium, classic plus and nuvos. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus and 65 for members of nuvos.

Further details about the Civil Service pension arrangements can be found at the website <http://www.civilservice.gov.uk/my-civil-service/pensions/index.aspx>

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out within the guidelines and framework prescribed by the Institute and Faculty of Actuaries and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

**Real increase in CETV**

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

**BENEFITS IN KIND**

There were no benefits in kind paid during 2012-13 (2011-12: £nil).

**A CARLETON**  
**Secretary and Accounting Officer**

**04/02/2014**

## **STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

Under paragraph 12(1) and para (2) of Schedule 1 to the Public Processions (Northern Ireland) 1998 Act, the Secretary of State (with the consent of HM Treasury and Northern Ireland Office) has directed the Parades Commission for Northern Ireland to prepare for each financial year, a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Parades Commission for Northern Ireland and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by the Northern Ireland Office on behalf of the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, as set out in the Government Financial Reporting Manual, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis.

The Accounting Officer of the Northern Ireland Office has designated the Secretary as the Accounting Officer for the Parades Commission for Northern Ireland. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Parades Commission for Northern Ireland's assets, are set out in the Accounting Officers' Memorandum issued by HM Treasury and published in Managing Public Money.

## **GOVERNANCE STATEMENT**

### **THE PARADES COMMISSION**

The Parades Commission is an independent executive Non Departmental Public Body sponsored by the Northern Ireland Office (NIO) which was created on 27 March 1997. It was given statutory responsibilities on 16 February 1998 by the commencement of the Public Processions (Northern Ireland) Act 1998.

The Commission consists of seven Commissioners including its chairman. It is supported by a secretariat which is headed by a Secretary and has 10 members of staff. The Commission normally meets on a weekly basis and its approval is required for any significant changes relating to the operation of the Commission. The Commission also has an Audit and Risk Committee which meets formally on a quarterly basis, or more frequently as required, to assist and advise the Accounting Officer on his governance responsibilities. Any recommendations made by the Audit and Risk Committee have to be approved by the Commission.

The Secretary and senior management meet with the sponsor division within the NIO on a quarterly basis to discuss corporate issues.

### **GOVERNANCE FRAMEWORK**

The Commission conducts its affairs in accordance with a comprehensive corporate governance framework. Although not part of central government, the Commission is expected to follow the Corporate Governance Code (*Corporate governance in central government departments, code of good practice, published by HM Treasury and the Cabinet Office, July 2011*) as far as applicable. The Commission has a comprehensive Management Statement and Financial Memorandum (MSFM) agreed with the NIO which sets down its values and principles, and lines of accountability. This framework document is discussed informally with the sponsor division quarterly and reviewed formally every four years.

Stewardship Statements are completed bi-annually within the secretariat and are sent to the sponsor department. The purpose of the statements is to improve management and control by identifying management's specific responsibilities and seeking a written assurance that they have been exercised with due care and attention. These statements also inform the content of this Governance Statement.

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Parades Commission for Northern Ireland's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money. As such, I am responsible for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of the Commission.

### **COMMISSION'S PERFORMANCE**

The current Commission continued, during its second year, to examine critically how it operated and how it might improve its processes. One important test of this is the performance of the

## Parades Commission for Northern Ireland Annual Report and Accounts 2012-13

Commission as an organisation. On 8<sup>th</sup> and 9<sup>th</sup> January 2013 the Commission met specifically to review future strategy and lessons learnt from the previous year of operation. Specific issues discussed and addressed included the development of a comprehensive media strategy along with increased outreach activity by commissioners. The proposals for ICT modernisation were discussed and agreed. The Commissioners also undertook a review of all parading locations with discussion focusing on how to improve strategic engagement in the most difficult areas.

The Commission reviews its own performance annually to ensure that the Commission is acting effectively.

Throughout the year the commission effectively discharged its statutory duties with regard to taking evidence and where necessary issuing determinations on parades and parade related protests.

Having last year, completed a self appraisal process for the first time using the National Audit Office template during 2011/12, the Commissioners' continued to implement some of the actions arising from this review. Additionally during 2012/13 the commission engaged the services of ASM alongside secretariat staff to review and update the Commissions' Human Resource, Whistle blowing, Fraud and other Corporate Services' policies and operations.

This review highlighted the need formally appraise all commissioners of the policies and ensure regular and open communication with the sponsor department. These issues in particular will be addressed over the next financial year. It was also agreed to tailor the questionnaire in advance of completion next time so that it more accurately focussed on the work of this particular type of Commission.

Each Commissioner had the opportunity for a discussion and formal annual appraisal with the chairman. This appraisal covered their contribution to the remit of the Commission including their outreach work.

Commissioner King tendered her resignation to the Secretary of State effective from 31<sup>st</sup> January 2013. The Northern Ireland Office then initiated a recruitment exercise that resulted in Mr George Patterson being appointed effective from 9th June 2103.

The Commission does not lead on the governance statement, which is written by the Accounting Officer, reviewed by the Audit and Risk Committee, and cleared by Commission before publication.

### **FINANCIAL MANAGEMENT**

Although the secretariat does include a professionally qualified accountant, it relies on the services of a contracted accountant for the preparation of the annual account and for professional input as required. In line with the Comprehensive Spending Review the Commission's budget allocation for 2012-13 was £950k. This was the second year of a four-year cycle to 2014-15 by which time the Commission is required to have achieved a cumulative efficiency saving of 25% from its baseline budget in 2010-11. The Commission achieved its efficiency savings target for 2012-13 and a further efficiency saving for the 2013-14 financial year has been agreed with the sponsor department, reducing the budget to £904k.

## MANAGEMENT OF RISK

The Commission's corporate governance controls are designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. Risks are managed on an ongoing basis in a process that is designed to identify and prioritise the risks to the achievement of the Commission's policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Parades Commission for Northern Ireland for the year ended 31 March 2013 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance. The system is based on a framework of regular management information, administrative procedures, including the segregation of duties, and a system of delegation and accountability. In particular it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Secretary to the Commission;
- regular reviews of periodic and annual financial reports which indicate financial performance; and
- as appropriate, formal project management disciplines.

Throughout the year the Commission had a risk register in place that has been assessed and considered at senior management level. The register had been scrutinised, discussed and ratified at both the Audit and Risk Committee and the Commission.

The Commission operates a "traffic light" corporate risk register in line with Government guidance. The Commission revised its corporate risk register based upon feedback received from its Internal and External Audit Service. The register was kept under constant review, with a formal quarterly review, and updated by senior management as necessary. Risks were identified, assessed in terms of likelihood of occurrence and impact and degree of risk. Senior management considered signs of risks changing, examined existing risk control tools and, if necessary, took remedial action.

The Commission's risks were identified by the Commissioners, by me, as Accounting Officer and by my senior management team and they were ratified by the Audit and Risk Committee and the Commission. The risks have been ranked according to 'Likelihood', 'Impact' and 'Severity'. We have also assessed what actions are in place, or need to be taken, to mitigate the organisational risks identified.

During the course of the year our main risks were reputational and risks to our infrastructure, including maintenance of IT and protection of our information.

On-going operational risks are managed as follows:

- As an on-going process any risk is identified, evaluated and controlled by me and my senior management team and following advice from the Audit Committee;
- Any changes to the assessment and evaluation of risk noted by the Audit and Risk Committee and ratified by the full Commission;
- And the full Commission's lead on determining and evaluating the Commission's risks.

These risks are communicated to staff by management, at monthly secretariat meetings and in the risk register.



## **AUDIT COMMITTEE**

The Audit Committee supports the Accounting Officer and the Commission in their responsibilities for issues of risk control and governance by reviewing whether proportionate assurances for meeting the Commission's and Accounting Officer's responsibilities are available and by testing the reliability and integrity of these assurances. This includes oversight of the effective operation and impact of the MSFM and the Commission's business planning process. The Audit Committee is comprised of three Commissioners and is attended by the Accounting Officer, the internal auditors, the National Audit Office as the external auditors and the sponsor department. The Committee meets three times per year and more frequently as required. In addition to providing all Commissioners with a copy of the minutes of meetings of the Committee, the Chair of the Audit Committee briefs the Commission after each meeting.

The Audit Committee rotates the chair between its members during the year and rotates its membership annually.

Between April and December 2012 the following Commissioners were members of the Committee:

Mr Douglas Bain  
Rev Brian Kennaway  
Dr Catriona King (to 31 Jan 2013)  
Mrs Frances Nolan

Between January and March 2013 the following Commissioners were members of the Committee:

Rev Brian Kennaway  
Mr Robin Percival  
Mrs Delia Close

The Audit Committee, over the course of the year, fulfilled its role in reviewing the comprehensiveness of assurances, risk processes, and the integrity of financial reports to be able to provide assurance on same to the Commission. The Committee resolved to adopt a more structured approach to its work with standing agenda items at all meetings and specified additional items at particular meetings. Whilst the overall list of items was based on the core work programme set out in HM Treasury's 'Audit Committee Handbook' the time of year at which certain items had to be considered had to be fixed to take account of the seasonal nature of the Commission's work. The list included a structured written report from the Accounting Officer.

Based on the views expressed by the Accounting Officer, the Internal Auditors and the External Auditors, Committee was satisfied with its overall effectiveness.

## **THE RISK AND CONTROL FRAMEWORK**

The Commission has relied upon the services provided by ASM Internal Audit Unit which operates to standards defined in the Government Internal Audit Manual. The work of the Internal Auditor is informed by an analysis of the risk to which the Commission is exposed, and annual internal audit plans are based on this analysis. As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of

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the system of internal control is informed by the work of the internal auditors and the executive managers within the Commission who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

### **INTERNAL AUDIT AND INFORMATION ASSURANCE**

Throughout the year ASM acted as internal auditors to the Parades Commission, having been appointed on a three year term with effect from 1 April 2008, which was extended until April 2013 under the provisions of the contract. The services provided by ASM operate to standards defined in the Government Internal Audit Manual and are informed by an analysis of the risk to which the Commission is exposed, with annual internal audit plans being based on this analysis.

The work of Internal Audit focuses on areas of key activities determined by analysis of the areas of greatest risk. Findings from work carried out during the year are presented to the Audit and Risk Committee and copies of all final reports are sent to me, as Accounting Officer. In addition, Internal Audit provides an annual written statement to the Audit and Risk Committee, setting out a formal opinion on the adequacy and effectiveness of the Committee's risk management, control and governance processes. Internal Audit conducted reviews on the following activities during 2012/13:

- Payroll, travel and subsistence and hospitality;
- Corporate Governance; and
- Purchasing and procurement.

A "Satisfactory" assurance was given in respect of the reviews of Payroll, travel and subsistence and hospitality and Corporate Governance. A "Limited" assurance rating was provided to the review of Purchasing and procurement. ASM identified the requirement for the Commission to ensure that formal contracts are in place with each supplier, to retain the signed contracts on file and to update our Contracts Register to include details of all contracts currently in place. In their Annual Assurance Statement, the Internal Auditors stated that, during the twelve month period ended 31 March 2013; the Commission's systems in relation to risk management, control and governance were adequate and operated effectively, thereby providing an overall satisfactory assurance in relation to the effective and efficient achievement of the Commission's objectives.

### **EXTERNAL AUDIT**

In its Report to those charged with Governance for 2011-12, the National Audit Office did not identify any material weaknesses in the system of internal control but made just one recommendation, which was assigned priority rating 2. This priority rating 2 issue related to a matter of policy regarding the potential for novel or contentious expenditure. This policy area has now been clarified. The National Audit Office was satisfied with management's response to its recommendations.

#### **Significant internal control issues**

During the 2012-13 period, a long standing disagreement, dating back to 2005, with HMRC was settled. The Parades Commission agreed that formerly engaged Authorised Officers should have

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been subject to statutory deductions. The value of these deductions along with penalties and interest charges have been included in the liabilities figure.

I am able to report that there were no other significant weaknesses in the Commission's system of internal controls which affected the achievement of the Commission's key policies, aims, and objectives.

A CARLETON  
Secretary and Accounting Officer

04/02/2014

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT**

I certify that I have audited the financial statements of the Parades Commission for Northern Ireland for the year ended 31 March 2013 under the Public Processions (Northern Ireland) Act 1998. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

**Respective responsibilities of the Commission, Secretary and auditor**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Public Processions (Northern Ireland) Act 1998. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Parades Commission for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Parades Commission for Northern Ireland; and the overall presentation of the financial statements.

In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

**Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

**Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view of the state of the Parades Commission for Northern Ireland's affairs as at 31 March 2013 and of its net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Public Processions (Northern Ireland) Act 1998 and Secretary of State directions issued thereunder.

**Opinion on other matters**

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions made under the Public Processions (Northern Ireland) Act 1998; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

**Report**

I have no observations to make on these financial statements.

**Amyas C E Morse**

**Date: 10 February 2014**

**Comptroller and Auditor General**

National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London  
SW1W 9SP

**Statement of Comprehensive Net Expenditure  
for the year ended 31 March 2013**

	Notes	2012-13 £	2011-12 £
<b>Expenditure</b>			
Staff costs	2	905,342	651,931
Other Expenditure	4	362,068	289,121
Depreciation & amortisation	6,7	7,563	6,192
Notional Charges	4	13,526	7,369
Net Expenditure		1,288,499	954,613
Interest Payable	4	87,276	3,125
Net Expenditure after Interest		1,375,775	957,738
 <b>Other Comprehensive Expenditure</b>			
Net (gain)/loss on the revaluation of Property, plant and equipment,	6	(2,390)	31
Net (gain)/loss on the revaluation of Intangible Assets	7	(492)	(9)
 <b>Total Comprehensive Expenditure for the year ended 31 March 2013</b>		1,372,893	957,760

The above expenditure is derived from continuing operations.

The notes on pages 31 - 41 form part of these accounts.

**Statement of Financial Position  
as at 31 March 2013**

	Notes	£	2013 £	£	2012 £
<b>Non-current assets:</b>					
Property, plant and equipment	6		18,024		19,955
Intangible assets	7		2,928		3,414
<b>Total non-current assets</b>			<u>20,952</u>		<u>23,369</u>
 <b>Current assets:</b>					
Trade and other receivables	9	20,383		11,236	
Cash and cash equivalents	10	<u>100</u>		<u>100</u>	
<b>Total current assets</b>			<u>20,483</u>		<u>11,336</u>
<b>Total assets</b>			<u>41,435</u>		<u>34,705</u>
 <b>Current liabilities:</b>					
Trade and other payables	11	(560,847)		(120,913)	
<b>Total current liabilities</b>			<u>(560,847)</u>		<u>(120,913)</u>
<b>Non current assets less net current liabilities</b>			<u>(519,412)</u>		<u>(86,208)</u>
 <b>Non-current liabilities:</b>					
Other Payables			<u>-</u>		<u>-</u>
<b>Assets less liabilities</b>			<u><b>(519,412)</b></u>		<u><b>(86,208)</b></u>
 <b>Taxpayers' equity</b>					
Revaluation Reserve			8,157		5,275
I&E Reserve			<u>(527,569)</u>		<u>(91,483)</u>
			<u><b>(519,412)</b></u>		<u><b>(86,208)</b></u>

The financial statements on pages 27 - 30 were approved by the Commission and were signed on its behalf by:

**A Carleton**

\_\_\_\_\_ 04/02/2014 \_\_\_\_\_  
Accounting Officer Date

The notes on pages 31 - 41 form part of these accounts.

**Statement of Cash Flows  
for the year ended 31 March 2013**

		2012-13	2011-12
	Notes	£	£
<b>Cash flows from operating activities</b>			
Net Expenditure after interest		(1,375,775)	(957,738)
Adjust for notional charges	4	13,526	7,369
(Increase) / decrease in trade and other receivables	9	(9,147)	4,624
<i>Less movements in receivables relating to items not passing through the Net Expenditure account</i>			
Increase / (decrease) in trade payables	11	439,934	6,745
<i>Less movements in payables relating to items not passing through the Net Expenditure account</i>		-	15,411
Depreciation & amortisation	6,7	7,563	6,192
<b>Net cash outflow from operating activities</b>		<b>(923,899)</b>	<b>(917,397)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(2,264)	(13,314)
Purchase of intangible assets		-	(4,277)
<b>Net cash outflow from investment activities</b>		<b>(2,264)</b>	<b>(17,591)</b>
<b>Cash flows from financing activities</b>			
Funding from Parent Department		926,163	934,988
<b>Net cash inflow from financing activities</b>		<b>926,163</b>	<b>934,988</b>
<b>Net increase in cash and cash equivalents in the period</b>	<b>10</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>10</b>	<b>100</b>	<b>100</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>10</b>	<b>100</b>	<b>100</b>

The notes on pages 31 - 41 form part of these accounts.



**Statement of Changes in Taxpayers Equity  
for the year ended 31 March 2013**

	I&E Reserve £	Revaluation Reserve £	Total Reserves £
<b>Balance at 31 March 2011</b>	<b>(76,102)</b>	<b>5,253</b>	<b>(70,849)</b>
<b>Changes in taxpayers' equity for 2011-12</b>			
Net gain/(loss) on revaluation of property, plant and equipment	-	31	31
Net gain/(loss) on revaluation of intangible assets	-	(9)	(9)
Comprehensive Expenditure for the year	(957,738)	-	(957,738)
Notional Charges	7,369	-	7,369
Funding from Parent	934,988	-	934,988
<b>Balance at 31 March 2012</b>	<b>(91,483)</b>	<b>5,275</b>	<b>(86,208)</b>
<b>Changes in Taxpayers' equity for 2012-13</b>			
Net gain on revaluation of property, plant and equipment <b>6</b>	-	2,390	2,390
Net gain on revaluation of intangible assets <b>7</b>	-	492	492
Comprehensive Expenditure for the year	(1,375,775)	-	(1,375,775)
Notional charges <b>4</b>	13,526	-	13,526
Funding from Parent	926,163	-	926,163
<b>Balance at 31 March 2013</b>	<b>(527,569)</b>	<b>8,157</b>	<b>(519,412)</b>

The element of the closing revaluation reserve relating to intangibles is £492 (2011-12 Nil).

The notes on pages 31 - 41 form part of these accounts.

**Notes to the Parades Commission's Accounts for the year ended 31 March 2013**

**1. Statement of accounting policies**

The Financial statements have been prepared in accordance with the 2012-13 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Parades Commission for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Parades Commission for Northern Ireland for the year ending 31 March 2013 are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

**1.1 Accounting convention**

The accounts have been prepared in accordance with the historical cost convention, modified by the revaluation of non-current assets.

The accounts comply with the accounting standards issued or adopted by the Accounting Standards Board, FReM and accounting and disclosure requirements issued by the Treasury, insofar as those requirements are appropriate.

**1.2 Critical accounting estimates and key judgements**

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the accounting policies. We continually evaluate our estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

**(i) - Depreciation of property, plant and equipment**

Depreciation is provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the useful lives are as shown in Note 1.4.

**(ii) - Impairment of property, plant and equipment**

Where there is an indication that the carrying value of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review will be undertaken of the recoverable amount of that asset.

### **1.3 Funding**

The Parades Commission is funded directly from expenditure voted by Parliament to the Northern Ireland Office.

### **1.4 Property, plant and equipment and depreciation**

Expenditure on property, plant and equipment of £1,000 or more is capitalised. On initial recognition, separate component assets are identified and are measured at cost including any costs such as installation directly attributable to bringing them into working condition. Owned assets are subsequently re-valued annually using appropriate indices compiled by the Office for National Statistics.

All non-property operational assets are measured at cost and are subsequently re-valued annually using appropriate indices compiled by the Office for National Statistics.

Depreciation is provided on a straight line basis at rates calculated to write-off the cost less estimated residual value of each asset over its expected useful life. The estimated useful lives for depreciation purposes are:

Computer hardware	5 years
Computer servers	5 years
Computer software	5 years
Furniture & equipment	15 years
Leasehold Improvements	4 Years

### **1.5 Intangible Assets**

Identifiable intangible assets are recognised when the Commission controls the asset, it is probable that future economic benefits attributable to the asset will flow to the Commission and the cost of the assets can be reliably measured.

The Commission's intangible assets consist of software licences where expenditure is £1,000 or more. The assets are amortised over the life of the licence (typically 5 years). Amortisation is provided on a straight line basis. Intangible assets are re-valued annually using appropriate indices compiled by the Office for National Statistics.

### **1.6 Operating Leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **1.7 Pensions**

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS) and the Principal Civil Service Pension Schemes (NI) (PCSPS (NI)) which are described in Note 3. The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Commission recognises the expected cost of these elements on a

systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS and PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS and PCSPS (NI). In respect of the defined contribution schemes, the Commission recognises the contributions payable for the year.

#### **1.8 Value Added Tax**

The Commission is not VAT registered. Figures reported in the 2012-13 accounts include VAT charged. The 2012-13 Statement of Comprehensive Net Expenditure includes a VAT cost of £21,580 reclaimed in error in 2011-12 and credited in 2011-12 accounts. This charge has been allocated across the categories of spend to which it relates, in 2012-13.

#### **1.9 Staff Costs**

Under IAS19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end.

#### **1.10 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2013**

The Parades Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2012-13 and which are relevant to its operations. The adoption of these standards has not had a significant impact on the Commission's financial position or results.

#### **1.11 Impending application of newly issued accounting standards not yet effective**

The Parades Commission has not adopted any Standards or Interpretations in advance of the required implementation dates. It is not expected that any Standards or Interpretations that have been issued by the International Accounting Standards Board but have not been adopted will have a material impact on the financial statements.

#### **1.12 Segmental Reporting**

All the activities carried out by the Parades Commission relate to a single business and are reported internally on this basis.

#### **1.13 Notional Costs**

The Crown Solicitor's Office provides legal services to the Parades Commission. There is no payment made for these services as both parties derive their budgets from the Northern Ireland Office Vote but the cost of services provided are notionally charged through the Statement of Comprehensive Net Expenditure.

**2. Staff numbers and related costs**

**Staff costs comprise:**

	<b>2012-13 Total</b>	<b>Seconded staff</b>	<b>Agency staff</b>	<b>2011-12 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages & Salaries	532,737	515,295	17,442	539,419
Social security costs #	305,410	44,231	261,179	50,847
Other pension costs	67,195	67,195	-	61,665
<b>Total net costs</b>	<b>905,342</b>	<b>626,721</b>	<b>278,621</b>	<b>651,931</b>

The Principal Civil Service Pension Scheme (PCSPS) and PCSPS (NI) are unfunded multi-employer defined benefit schemes but the Parades Commission is unable to identify its share of the underlying assets and liabilities. Full actuarial valuations of both the PCSPS and PCSPS (NI) were carried out as at 31 March 2007. Details of the PCSPS can be found in the resource accounts of the Cabinet Office: Civil Superannuation ([www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk)). Details of the PCSPS (NI) are available in the PCSPS (NI) resource accounts.

For 2012/13, total employers' contributions of £67,195 (2011/12: £61,665) were payable to the PCSPS (NI) and PCSPS at rates in the range 16.7% to 24.3% of pensionable pay for PCSPS and 18% to 25% per cent of pensionable pay for PCSPS(NI), based on salary bands. The PCSPS and PCSPS (NI) schemes actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2012/13 to be paid when the member retires, and not the benefits paid during this period to existing pensioners. The remuneration report on pages xx contains detailed pension information.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £67,195 (2011/12: £61,665) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age related and range from 3% to 12.5% (2011/12: 3% to 12.5%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of 0.8% (2011/12: 0.8%) of the individuals pensionable earnings were payable to the PCSPS and to the PCSPS(NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. No employees of the Commission have opted for a pension partnership account during 2012/13.

Contributions due to the partnership pension providers at the reporting date were £nil, as the contributions are paid over to the pension providers on a monthly basis. Contributions prepaid at that date were £nil. There were no early retirements on ill-health grounds in 2012/13 or 2011/12. There are no additional accrued pension liabilities in the 2012/13 or 2011/12 years.

# Social security costs include £261,179 of PAYE and National Insurance due on payments made to Authorised Officers during the period 2003 to 2011. Authorised Officers engaged by the Parades Commission were considered by the Parades Commission to be engaged on a self employed basis and paid accordingly during these years. HMRC have since determined these engagements constitute an employed rather than self-employed status for tax purposes. This change in status has given rise to the additional charge of £261,179. HMRC have also assessed

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interest of £87,276 and penalties of £85,286 payable in respect of the additional liability and these amounts have been charged through the statement of comprehensive net expenditure.

**The average number of whole-time equivalent persons employed during the year was as follows:**

	<b>2012-13 Total</b>	<b>Seconded staff</b>	<b>Agenc y</b>	<b>2011-12 Total</b>
Directly employed	10	10	-	10
Other	8	7	1	8
<b>Total</b>	<b>18</b>	<b>17</b>	<b>1</b>	<b>18</b>

The Commissioners are expected to devote approximately two days per week to Commission business over the course of a year. Each commissioner is included as 1 whole-time equivalent person in the above numbers.

### **3. Reporting of Civil Service and other compensation schemes – exit packages**

There were no redundancy or departure costs paid or payable by the Parades Commission in 2012-13 in respect of Civil Service or other compensation schemes. (2011-12: Nil)

<b>4. Other Expenditure</b>	<b>2012-13</b>	<b>2011-12</b>
	<b>£</b>	<b>£</b>
Penalties payable to HMRC	85,286	-
Professional Advisers Service	66,834	48,767
Rent and Rates	57,475	67,000
Rentals under operating leases	37,160	50,474
Advertising & Publications	30,336	10,780
Telecommunications	18,409	14,377
Other Expenditure	12,869	13,296
Accommodation costs	12,600	12,133
Travel, subsistence & hospitality	11,260	17,312
Auditor's remuneration	11,000	13,000
Computer Maintenance	7,701	13,987
Consultants' fees	6,409	2,690
Courier Service	3,396	4,316
Training	1,333	249
Mediation	-	20,740
<b>Subtotal</b>	<b>362,068</b>	<b>289,121</b>
Other Notional Costs	13,526	7,369
<b>Total</b>	<b>375,594</b>	<b>296,490</b>

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Interest of £87,276 is charged to the Statement of Comprehensive Net Expenditure in 2012-13 (2011-12 £3,125) as a result of an underpayment of PAYE and National Insurance contributions to HMRC from 2003 to 2011 in respect of payments made to Authorised Officers.

**5. Income**

There was no income received in 2012-13 (2011-12 £nil).

<b>6. Property, Plant and Equipment</b>	<b>Leasehold improvements</b>	<b>Information Technology</b>	<b>Furniture &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>				
At 1 April 2012	19,790	27,919	21,811	69,520
Additions	-	2,263	-	2,263
Disposals	-	(6,947)	-	(6,947)
Revaluations	-	3,345	161	3,506
At 31 March 2013	19,790	26,580	21,972	68,342
<b>Depreciation</b>				
At 1 April 2012	19,790	13,342	16,433	49,565
Charged in year	-	5,958	627	6,585
Disposals	-	(6,947)	-	(6,947)
Revaluations	-	1,047	68	1,115
At 31 March 2013	19,790	13,400	17,128	50,318
Carrying amount at 31 March 2013	-	13,180	4,844	18,024
Carrying amount at 31 March 2012	-	14,577	5,378	19,955
<b>Asset financing:</b>				
Owned	-	13,180	4,844	18,024
Carrying amount at 31 March 2013	-	13,180	4,844	18,024

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	Leasehold improve- ments £	Information Technology £	Furniture & Fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2011	19,790	25,767	21,718	67,275
Additions	-	2,181	-	2,181
Revaluations	-	(29)	93	64
At 31 March 2012	19,790	27,919	21,811	69,520
<b>Depreciation</b>				
At 1 April 2011	19,790	8,620	15,783	44,193
Charged in year	-	4,722	617	5,339
Revaluations	-	-	33	33
At 31 March 2012	19,790	13,342	16,433	49,565
Carrying amount at 31 March 2012	-	14,577	5,378	19,955
Carrying amount at 31 March 2011	-	17,147	5,935	23,082
<b>Asset financing:</b>				
Owned	-	14,577	5,378	19,955
<b>Carrying amount at 31 March 2012</b>	<b>-</b>	<b>14,577</b>	<b>5,378</b>	<b>19,955</b>



**7. Intangible assets**

	<b>Software licenses £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2012	12,144	12,144
Additions	-	-
Revaluations	616	616
At 31 March 2013	<u>12,760</u>	<u>12,760</u>
<b>Amortisation</b>		
At 1 April 2012	8,730	8,730
Charged in year	978	978
Revaluations	124	124
	<u>9,832</u>	<u>9,832</u>
At 31 March 2013		
Carrying amount at 31 March 2013	<u>2,928</u>	<u>2,928</u>
Carrying amount at 31 March 2012	<u>3,414</u>	<u>3,414</u>
<b>Asset financing:</b>		
Owned	<u>2,928</u>	<u>2,928</u>
<b>Carrying amount at 31 March 2013</b>	<b><u>2,928</u></b>	<b><u>2,928</u></b>
	<b>Software licenses £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2011	12,153	12,153
Additions	-	-
Revaluations	(9)	(9)
At 31 March 2012	<u>12,144</u>	<u>12,144</u>
<b>Amortisation</b>		
At 1 April 2011	7,876	7,876
Charged in year	854	854
At 31 March 2012	<u>8,730</u>	<u>8,730</u>
Carrying amount at 31 March 2012	<u>3,414</u>	<u>3,414</u>
Carrying amount at 31 March 2011	<u>4,277</u>	<u>4,277</u>
<b>Asset financing:</b>		
Owned	<u>3,414</u>	<u>3,414</u>
<b>Carrying amount at 31 March 2012</b>	<b><u>3,414</u></b>	<b><u>3,414</u></b>

## 8. Financial instruments

As the cash requirements of the Commission are met through funding provided by the Northern Ireland Office, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the non-departmental public bodies expected purchase and usage requirements and the non-departmental public body is therefore exposed too little credit, liquidity or market risk.

The Commission has no powers to borrow or invest surplus funds and has limited year end flexibility. Financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the Commission in undertaking activities

### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Parades commission is not exposed to significant credit risk. The maximum exposure to credit risk is represented by the carrying amounts of the trade receivables carried in the Statement of Financial Position.

### Liquidity risk

The Parades Commission resource requirements are financed by the parent department and are not, therefore, exposed to significant liquidity risks.

### Currency risk

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Parades commission is not exposed to any currency risk.

### Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. All of the Department's financial assets and liabilities carry nil or fixed rates of interest. The Parades commission is therefore not exposed to any interest rate risk.

## 9. Trade receivables and other current assets

	2012-13	2011-12
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	6,349	11,236
Other receivables	14,034	-
	<u>20,383</u>	<u>11,236</u>

Trade receivables includes £14,034 receivable from other government bodies (2011-12: £nil).

**10. Cash and cash equivalents**

	2012-13	2011-12
	£	£
<b>Balance at 1 April</b>	100	100
Net change in cash and cash equivalent balances	-	-
<b>Balance at 31 March</b>	<b>100</b>	<b>100</b>

**The following balances at 31 March were held at:**

Cash in hand	100	100
<b>Balance at 31 March</b>	<b>100</b>	<b>100</b>

**11. Trade payables and other current liabilities**

	2012-13	2011-12
	£	£
<b>Amounts falling due within one year:</b>		
Trade payables	3,134	8,661
Accruals and deferred income	296,534	94,684
Other taxation and social security	261,179	17,568
	<b>560,847</b>	<b>120,913</b>

Trade payables and other current liabilities include £503,413 payable to other government bodies (2011-12: £28,062). This includes £433,289 due to HMRC in respect of PAYE, NIC, Interest and Penalties charged on payments made to Authorised Officers from 2003 to 2011.

**12. Commitments under leases**

**12.1 Operating leases**

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2012-13	2011-12
	£	Restated £
<b>Buildings</b>		
Not later than one year	49,370	49,370
Later than one year and not later than five years	-	49,370
Later than five years	-	-
	<b>49,370</b>	<b>98,740</b>

2011-12 restated from £123,426 to £98,740 in line with lease expiry date of 31/03/14 and inclusion of input VAT.

**12.2 Finance leases**

The Parades Commission has no obligations under finance leases.

**13. Capital Commitments**

The Parades Commission does not have any capital commitments.

**14. Contingent Liabilities disclosed under IAS 37**

The Parades Commission has no contingent liabilities at 31 March 2013 (2011/12 £60k-£70k).

**15. Related-party transactions**

The Parades Commission is an independent statutory body, established by the Public Processions (Northern Ireland) Act 1998, and funded by the Secretary of State through the Northern Ireland Office.

The Northern Ireland Office is regarded as a related party. During the year, the Parades Commission has had various material transactions with the Northern Ireland Office including the Crown Solicitor's Office.

In addition, the Parades Commission has had a small number of material transactions with the Department of Finance and Personal.

None of the Parades Commission members, key managerial staff or other related parties has undertaken any material transactions with the Parades Commission during this year.

**16. Events after the Reporting Date**

In November 2013, HMRC assessed that The Parades Commission had additional liabilities of £433,289 for PAYE and National Insurance (£261,179), interest (£87,276) and penalties (£85,286) on payments made to Authorised officers from 2003 to 2011. These amounts have been adjusted in the statement of comprehensive net expenditure. Further details are included within note 2 to the accounts.

## **THE COMMISSIONERS**

### **Mr Peter Osborne**

Peter is chair of the Parades Commission and is a Northern Ireland Committee member of the BIG Lottery Fund.

Peter has been involved in good relations, cohesion, community enablement and development work for over 20 years. He is currently a non-executive Director of Extern and Extern Ireland, the charity that provides social care and support services to children, families, adults and communities.

Peter was a voluntary review panel member for the Peace II and III programmes and previously he was a volunteer Custody Visitor. Peter was a Director of the Building Change Trust, utilising a £10 million endowment to explore new ways of working for the voluntary and community sector.

Peter served as an elected member of Castlereagh Borough Council for 12 years from 1993-2005. He is a former Chair of the Alliance Party, 1999-2001.

Peter co-founded and chaired for the first seven years, Landmark East, a large property-based social enterprise in East Belfast with an asset base of c. £3 million.

### **Mr Douglas Bain**

Douglas Bain was called to the Scottish Bar in 1973 and worked in Scotland, in both the private and public sectors, until moving to Northern Ireland in 1988. From then until resigning from the civil service in 2006 he held a number of senior posts in the Northern Ireland Office. He was appointed CBE in 2006 for services to the Northern Ireland Prison Service. From 1996 until 2010 he was the Chief Electoral Officer for Northern Ireland. He was appointed as a member of the Parades Commission for a period of three years from 1 January 2011. He has been the Northern Ireland Assembly Commissioner for Standards since September 2012. Mr Bain is the Appointed Person under section 289 of the Proceeds of Crime Act 2002 for all UK jurisdictions. He is a lay member of the National Security Certificate Appeals Tribunal for Northern Ireland.

### **Mrs Delia Close**

Delia Close is a retired teacher who has been involved in conflict transformation in the Ballymena area for many years. She has extensive experience in the voluntary and cross-community sectors. She was an Independent member of the Ballymena District Police Partnership where she served two terms as vice-chair. She has helped to establish lines of communication between political adversaries at grass-roots level and has been involved in outreach work with bandsmen, youth groups and ethnic minorities.

Delia was an active member of the South Antrim Branch of the Northern Ireland Women's Coalition, serving on a number of policy committees. She has a particular interest in mental health issues, especially in the area of public advocacy; she is a member of the Mental Health Forum in Holywell Hospital. She has been press officer of Ballymena Festival of Music, Speech and Dance for many years. Delia is married, with two grown-up children.

**Rev Brian Kennaway**

Brian Kennaway is an ordained Minister of the Presbyterian Church in Ireland and retired in January 2009. He is a serving member of the Judicial Commission of the Presbyterian Church of Ireland. He has been active in the church serving on a number of church Committees of the General Assembly. He is the author of a number of books and articles on orangeism. He is the President of the Irish Association for Cultural, Economic, and Social Relations, and a member of the Board of the Institute for British Irish Studies (IBIS).

**Mrs Frances Nolan**

Frances Nolan, an honours graduate in modern languages from the Ulster University, is a retired Police Officer having spent 32 years in the Service. During much of that time she was involved in the Police Service's commitment to Community Safety. She has also been the District Commander for Dungannon and South Tyrone. She has a real interest in the well being of minority groups and, in 2007, received an MBE for her work with the ethnic minority population in her area. She has been involved in the Victims and Survivors Pilot Forum and is a Deputy Lieutenant for County Tyrone.

**Mr Robin Percival**

Robin Percival was born in Widnes, near Liverpool and has lived in Derry for 40 years. After teaching sociology and computing at the local further education college, he became a Head of Department, subsequently awarded two Centres of Excellence by DEL. Active in the trade union movement and community and human rights groups, he was centrally involved in negotiations between residents and members of the Apprentice Boys of Derry, the Royal Black Preceptory, and the Orange Order.





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The Parades Commission

Windsor House

9-15 Bedford Street

Belfast

BT2 7EL

Tel: (028) 9089 5900

Fax: (028) 9032 2988

E-mail: [info@paradescommision.com](mailto:info@paradescommision.com)

Web: <http://www.paradescommission.org>

