

Parades Commission for Northern Ireland

**Annual Report and Accounts
for the year ended 31 March 2026**

Parades Commission for Northern Ireland

Annual Report and Accounts 2025-2026

for the period 01/04/2025 to 31/03/2026

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

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FOREWORD BY THE CHAIR

Foreword for Annual Report and Accounts 2025 – 2026

I am pleased to present this Annual Report on behalf of the Parades Commission for Northern Ireland; it covers the period from 1 April 2025 to 31 March 2026.

Throughout the year, the Commission continued to carry out its statutory functions in an independent manner. This included considering whether to issue determinations in respect of particular proposed public processions. Our aim is to consider all notified parades and protests in a timely manner and to ensure that parading can continue to take place in a peaceful and collaborative manner with respect and dialogue at its heart.

There was a slight increase in the number of notified parades and parade-related protests this year, including those deemed sensitive, with a total of 3813. Over 1200 of these are designated as ‘Other’, which includes charity, civic, rural and sporting events, as well as church parades. Collectively, these constituted almost 32 percent of the overall total number of parades. The great majority of notified parades and associated protests pass peacefully and respectfully, due to the positive contributions of all those involved. Commissioners regularly monitor parades and protests and note that there is generally good compliance with the Commission’s determinations and with its Code of Conduct.

The Commission considered in detail 172 notified parades deemed sensitive and issued determinations containing conditions in 141 instances, a slight reduction from previous years.

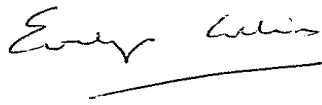
In undertaking our work, we examine all relevant factors related to a particular procession, including the relevant statutory framework and applicable guidance, the procession’s nature and purpose, the context and evidence and representations from relevant stakeholders, both written and oral. Our decision-making necessitates a balancing exercise, between the rights of those who wish to parade and those opposed, as we seek to issue determinations that are fair and proportionate in the specific circumstances of each procession.

We welcome the ongoing engagement we have with political representatives, community leaders and residents’ groups who share their views with us, as well as regular engagement with representatives of the Police Service for NI. This greatly enhances our decision making. Again this year, we heard directly from a wide range of individuals, organisations and elected representatives, and the breadth of views was very helpful to the Commission in informing its considerations.

I note with satisfaction that all of the Commission’s performance targets were met during the reporting period.

I would like to thank my fellow Commissioners, for the diligence with which they perform their role and their commitment to peaceful and respectful parading. Thanks are also due to all the staff in the Secretariat who, against a background of financial constraints common to all public authorities, do an excellent job in serving the Commission in its work.

I would also like to thank the Northern Ireland Office, our sponsoring Department, for its interest in and support of the Commission’s work.

A handwritten signature in black ink, appearing to read 'Evelyn Collins', with a long horizontal line underneath.

Professor Evelyn Collins CBE

Chair

PERFORMANCE REPORT

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 regulating public processions and related protests.

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

Parades Commission

2nd floor, Andras House

60 Great Victoria Street

Belfast

BT2 7BB

Telephone: 028 9089 5900

E-mail info@paradescommissionni.org

Web: www.paradescommission.org

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

Section 2(2) provides that:

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

- 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; and
- b) issue determinations in respect of particular proposed public processions.”

The Commission is made up of six Commissioners, including a Chair. The Commissioners are appointed by the Secretary of State for Northern Ireland. A secretariat supports the Commission in the delivery of its statutory responsibilities as set out in the Act.

The Secretary to the Commission is Ralph Roche who was appointed Secretary on 3 May 2024. The Secretary is responsible for the effective operation of the Secretariat and for managing its financial and human resources.

The Secretariat is responsible for providing advice and support to the Chair and Commissioners in support of their aims and objectives, and in undertaking their statutory responsibilities. The Secretariat had an average of six staff in post over the year. The Commission also made use of services provided by external professionals such as auditors and an accountant.

Financial Statements

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 (NIO) under the 1998 Act. The accounts incorporate a Statement of Comprehensive Net Expenditure, a Statement of Financial Position, a Statement of Cash Flows, a Statement of Changes in Taxpayers’ Equity and related notes.

Going Concern

The Statement of Financial Position at 31 March 2026 shows net liabilities of £147,985 (2025: £61,613). This includes lease liabilities committed for future years of £22,482 (2025: £55,768).

The Commission prepares financial statements in accordance with the FReM, which has adapted going concern for non-trading entities to be based on the anticipated continuation of the provision of a service in the future, as evidenced by inclusion of financial provision for that service in published documents.

The Commission's sponsoring body is the Northern Ireland Office as laid out in the Public Processions (Northern Ireland) Act 1998. The Commission's budget for 2026-27 has been approved by the Northern Ireland Office and it has received a further two-year financial settlement as part of the UK Government Spending Review phase 2 covering the period to 31 March 2029.

As a result, the Accounting officer has considered it appropriate to adopt a going concern basis for the preparation of the 2025-26 financial statements.

	Financial Years		
	26/27	27/28	28/29
Parades Commission	£872k	£915k	£961k

Parading Activities

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. Parade related protests are required to be notified to the police at least 14 days before the date of the parade. These notices are then passed on to the Parades Commission. Notifications can be submitted manually at a Police Service for Northern Ireland (PSNI) station or by using the on-line notification function on the website www.paradescommission.org

This reporting period has seen public processions and procession related protests increase to close to pre pandemic levels.

There was an increase of 140 in the number of notified parades and parade related protests taking place during 2025-26 when compared with the previous year.

Table 1: detailed breakdown of Parades and Parade related protests notified to take place during the reporting period

Parades and Parade related protests	2025-26	2024-25	2023-24
Total notifications received:	3,813	3,673	3,856
Protestant/Unionist/Loyalist notifications	2,507	2,534	2,676
Catholic/Republican/Nationalist notifications	96	78	99
“other” notifications*	1,210	1,061	1,081
Total notifications considered sensitive:	172	186	192
Protestant/Unionist/Loyalist sensitive**	138	150	150
Catholic/Republican/Nationalist sensitive	3	2	1
“others”	31	34	41
Number of parades or parade-related protests with conditions imposed:	141	149	145
Protestant/Unionist/Loyalist sensitive**	137	146	141
Catholic/Republican/Nationalist sensitive	3	2	1
“others”	1	1	1

*Other category includes charity, civic, rural and sporting events, as well as church parades. Collectively, these constituted 31.7 percent of the overall total number of parades.

**Protestant/Unionist/Loyalist (PUL) sensitive parades include 51 notified weekly parades in Portadown.

Sensitive Parades and Parade Related Protests

Some parades and parade related protests are deemed “sensitive” as they have the potential to raise concerns and community tensions. In making its decisions, the Commission seeks to balance the conflicting rights of different groups within the statutory criteria laid down in the legislation. It approaches all “sensitive parades” independently and fairly.

In 2025-26, 141 parades and parade-related protests were subject to restrictions (2024-25:149 and 2023-24:145). The type of restrictions placed on parades or parade related protests include the route, size and timing of a parade or parade related protest, type of music to be played, behaviour and dress code.

The Commission's overall objective is to help bring about a situation in which parades can take place peacefully in an atmosphere of mutual respect.

Key Issues And Risks That Could Affect The Commission In Delivery Of Its Objectives

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 provision and maintenance of IT systems, financial risks due to increased costs and protection of information. We will continue to engage with all stakeholders to encourage them to adhere to their obligations as per the Public Processions (Northern Ireland) Act 1998.

Within the executive processes of the Parades Commission, there is embedded a corporate risk register in line with Government guidance. Risks are identified, assessed in terms of likelihood and impact, and then ranked in terms of priority.

The risk register is kept under constant review and updated as necessary. Management considers signs or warnings of risks altering, examine existing controls to reduce or manage risks and, if necessary, take additional action.

PERFORMANCE ANALYSIS

In line with its sponsor department, the Northern Ireland Office, the Commission took an outcomes-based accountability approach to its business planning this year. The below table details its key objectives, activities, performance measures and outcomes.

Objective 1	Parades notifications are processed and published on the Commission website in a timely manner	
Key activities	● Process and publish all parade notifications on the Commission website ● Hold formal meetings throughout the year for full consideration of sensitive parades ● Gather information and evidence to ensure it takes into account all relevant factors ● Draft determinations/decisions, where appropriate, following full consideration of all factors ● Issue determinations/decisions in a timely manner	
Measures		Outputs
# of notifications processed and uploaded to PCNI website		3846 *this includes parades processed during the reporting period notified to take place outside the reporting period. 3813 parades were notified to take place during this period (this does not include those that were withdrawn by the organiser).
of sensitive notifications considered by the Commission		172 sensitive notifications considered during the reporting period.
# of determinations/decisions issued within 5 days of the Commission meeting		172

Objective 2	A greater understanding by the public of issues concerning public processions
Key activities	● Include context to determinations/decisions to provide background to the decision-making process and aid understanding

	● Make ourselves available for engagement with stakeholders and all members of society ● Respond to media enquiries and other correspondence, as appropriate ● Initiate survey work with NI Life and Times
Measures	Outputs
# of determinations which contain context to the Commission's decision-making process	141
# of media enquiries dealt with	*there were 31 no action letters issued 28
Objective 3	The Commission is kept informed of parading issues, including the conduct of public processions and protest meetings
Key activities	● Engage proactively with parade and protest organisers, elected and community representatives and other stakeholders ● Gather information and evidence to ensure the Commission has a comprehensive range of data on which to base decisions ● Observe identified parades and prepare reports on the conduct of those parades ● Monitor media reports and statements relating to processions and protest meetings and attend relevant events
Measures	Outputs
# of sensitive parades where the Commission had engagement with stakeholders	172
# of parades observed	28 (some of these parades included multiple notifications for 12th July)

# of observer reports prepared	28 reports provided at Commission meetings and recorded in Minutes
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Objective 4	Mediation is promoted and used as a means to resolve parading disputes	
Key activities	● Explore mediation in areas where local agreement has not been reached, to ensure that the parties are made aware of the benefits of dialogue ● Facilitate mediation where appropriate	
Measures		Outputs
# of parading disputes in which mediation is facilitated		The Commission has had significant engagement with stakeholders and has continued to undertake outreach where appropriate.

Objective 5	Effective succession planning for the appointment of Commissioners and Secretariat staff	
Key activities	● Ensure staffing levels are adequate to discharge functions ● Advertise Secretariat vacancies in a timely manner ● Identify when vacancies in the Commission are likely to arise and liaise with NIO with regard to replacements ● Ensure a suitable training programme is in place and is provided to all Commissioners and members of the Secretariat	
Measure		Outputs

# of secretariat vacancies unfilled for one month or more	2
% of staff and Commissioners who complete mandatory training	100

Objective 6	High standards of governance and stewardship maintained
Key activities	● Audit and Risk Committee meet on a regular basis ● Ensure adequate and appropriate systems are in place – Internal Audit, self assessment. ● Regularly review and monitor progress against the Business Plan ● Regularly review and update Risk Register ● Complete Stewardship statements ● Attend governance meetings with Sponsor body ● Completion of Annual Report and Accounts in a timely manner ● Implementation of audit recommendations ● Training for Commissioners and Secretariat ● Completion of Audit Self-Assessment ● Completion of Commissioners' self-assessment audit

	● Regular monitoring of budget to ensure spend within budget
Measure	Outputs
# of Audit and Risk Committee meetings	4
# of Internal Audit Reports with an overall rating of satisfactory	2
% spend against budget	The Commission finished the financial year in a 7.25% overspend position.
Completion and publication of Annual Report and Accounts as per statute	Completed. Annual Report and Account published and laid before Parliament July 2026.

Sustainability Report

The Commission has received a *de minimis* exemption from reporting on the full spectrum of sustainability requirements on the grounds that it is an Arm's Length body with a staff complement of 6.5 and a floor space of 175m². Due to the small size of the organisation, it is exempt from reporting to the Task Force on Climate related Financial Disclosure (TCFD).

The Commission has a recycling policy that involves the recycling of dry office waste, recycling of print cartridges and using electronic means of communication where possible.

The Secretariat has developed an action plan to reduce the reliance on paper within the office practices using an electronic document record management system. The Commission uses a web-based system for providing meeting papers to Commissioners and as a default uses e-mail rather than hard copy correspondence were possible.

From March 2015, parade and protest organisers are able to notify parades and parade-related protests on-line, reducing use of paper. The number of on-line notifications in 2025-26 was

approximately 80 per cent of total notifications, with approximately 20 per cent being submitted in hard copy via the PSNI.

Over the reporting period the Commission has moved to a hybrid work model reducing the carbon footprint of staff and Commissioners travelling to the office, also resulting in the reduction in use of electricity.

The Commission used 10,132 units of electricity in the financial year 2025-26, a reduction of 1,623 units from the previous year's figure of 11,755. The total spend on electricity in the financial year was £3,855.95, a reduction of £418.78 on the previous year's figure of £4,274.73.

The Commission encourages the use of carpools and public transport for travelling to business engagements.

Over the reporting period the Commission's total spend on business related travel was £339.



R Roche

Secretary and

Accounting Officer

6 July 2026

ACCOUNTABILITY REPORT

Background

The Parades Commission for Northern Ireland is a non-departmental public body sponsored by the Northern Ireland Office. Created on 27 March 1997, its statutory responsibilities are set out in the Public Processions (Northern Ireland) Act 1998, as amended by the Public Processions (Amendment) Northern Ireland Order 2005.

The Budget for the Commission is set by the Secretary of State for Northern Ireland and the financial activities form part of the NIO Resource Departmental Expenditure Limits (DEL) and Capital DEL estimates.

The Directors of the Commission comprise the Secretary and the Commissioners. Ralph Roche was appointed Secretary and Accounting Officer on 3 May 2024.

Role of the Chair of the Parades Commission

The Chair is required to attend and chair Commission meetings, ensuring that these meetings are at appropriate intervals. The Chair must develop policy and provide strategic direction to the Commission to enable the effective and efficient performance of its statutory duties. The Chair must ensure personal and corporate compliance with the Code of Practice for Members of the Commission. The Chair must accept corporate responsibility for ensuring that the Commission complies with any statutory or administrative requirements for its use of public resources (including the promotion of regularity, propriety and value for money). The Chair shall assess the effectiveness and performance of the individual members of the Commission and report those assessments to the NIO.

Commission Members

Members are appointed by the NIO. From January 2024 a new Commission was appointed on a three-year term, two members were reappointed, two commenced on 1 January 2024 and two on 1 April 2024. From 1 April 2025 until 31 March 2026, membership of the Commission was as follows:

Commission Members	
Membership 1 April 2025 – 31 March 2026	Start Date
Prof Evelyn Collins CBE (Chair)	1 January 2024
Mr Derek Wilson	1 January 2021
Mr Billy Gamble	1 February 2021
Ms Nicola Rountree	1 January 2024
Ms Rachel Quigley	1 April 2024
Ms Pauline Leeson	1 April 2024

PROFESSOR EVELYN COLLINS CBE (CHAIR)

Professor Evelyn Collins CBE was appointed Chair with effect from 1 January 2024. She is Chair of the National Statistician's Inclusive Data Advisory Committee; President of The Irish Association and a Trustee on the board of the British-Irish Association and of the Abraham Initiatives UK. She is an Honorary Professor in the School of Law at Queen's University Belfast. Evelyn was Chief Executive of the Equality Commission for Northern Ireland from March 2000 to February 2023. She was Chair of the board of Trustees of the Equal Rights Trust from 2018 until January 2026.

DEREK WILSON (COMMISSIONER)

Derek Wilson is a former banker who chaired the Northern Ireland mortgage committee of UK Finance. He currently serves on a number of boards, committees and governing bodies. He is the Non-Executive Chair of the Northern Ireland Medical and Dental Training Agency and Chair of the Co-ownership Board.

BILLY GAMBLE (COMMISSIONER)

Billy Gamble now works as a Strategy Consultant following his retirement as a senior civil servant in the Northern Ireland Civil Service. During his civil service career, he held roles including Director of Equality and Head of Good Relations and Reconciliation Division in the Office of the First and Deputy First Minister, and Director of Regional Planning and Transportation in the Department for Regional Development.

He has previously held a number of board and trustee appointments, including membership of the board of the International Fund for Ireland, the Equality Commission for Northern Ireland, the Community Relations Council, the Integrated Education Fund and Community Foundation for Northern Ireland.

NICOLA ROUNTREE (COMMISSIONER)

Nicola Rountree was appointed to the Commission in January 2024. Nicola is a barrister. She was called to the Bar of Northern Ireland in 2009 and practices in both criminal and family law.

PAULINE LEESON CBE (COMMISSIONER)

Pauline Leeson CBE is a Social Worker and was Chief Executive of Children in Northern Ireland from 2002 until retirement in 2025. She is a Board member of the Northern Ireland Housing Executive and a Governing member of South-Eastern Regional College. Pauline was a Non-Executive Member of the Southern Health and Social Care Trust from 2016 to 2024.

RACHEL QUIGLEY (COMMISSIONER)

Rachel was appointed to the Commission in April 2024. Rachel is a Solicitor of the Supreme Court of Judicature in Northern Ireland and has been a Prosecutor with the Public Prosecution Service for Northern Ireland since 2006. Rachel is currently a Principal Public Prosecutor within the High Court and International Section of the Public Prosecution Service.

Register of Interests

Commission members and senior 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. No interests were declared which may be perceived to conflict with their regulatory role or management responsibilities.

Personal Data Related Incidents

There were no personal data related incidents formally reported to the Information Commissioner's Office.

REMUNERATION AND STAFF REPORT

Remuneration Policy

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

The Parades Commission does not directly employ staff, it seconded staff from the Home Civil Service (HCS), the Northern Ireland Civil Service (NICS) or via the interchange scheme.

For senior civil servants seconded from HCS, the remuneration 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
- Government's inflation target.

Further information about the work of the Review Body can be found at www.ome.uk.com.

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

Service Contracts

The Constitutional Reform and Governance Act 2010 requires HCS appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made or otherwise. Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Further information about the Civil Service Commissioners can be found at www.civilservicecommission.org.uk <http://www.nicscommissioners.org/>

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

Commissioners Numbers and Costs (Audited)

The total emoluments of the Commissioners (including the Chair) during the year ended 31 March 2026 amounted to £160,000 (2024-25: £160,000) and the expenses incurred by the Commissioners were £196 (2024-25: £1,136). Both the Chair and Commissioners are non-Northern Ireland Civil Service, therefore their salaries are not pensionable. The salaries received by the Chair and Commissioners for 2025-26 were as follows:

Commission Member	2025-26			2024-25		
	Salary Range £'000	Benefits in Kind (to nearest £100)	Performance Pay or Bonus payment (£'000)	Salary Range £'000	Benefits in Kind (to nearest £100)	Performance Pay or Bonus payment (£'000)
Evelyn Collins (Chair)	50-55	-	-	50-55	-	-
Derek Wilson	20-25	-	-	20-25	-	-
Billy Gamble	20-25	-	-	20-25	-	-
Nicola Rountree	20-25	-	-	20-25	-	-
Rachel Quigley	20-25	-	-	20-25	-	-
Pauline Leeson	20-25	-	-	20-25	-	-

The Chair and Commissioners are all appointed for a three-year term.

The Chair is expected to devote one to two days per week to the work of the Commission. Commissioners are expected to devote approximately one day per week to Commission business over the course of a year, with a proportionately greater commitment required during the period from April to August.

Remuneration (including salary) And Pension Entitlements 2025-26 (Audited)

Single Total Figure of Remuneration - Audited										
Officials	Salary		Performance Pay or Bonus payments		Non-Cash Benefits (to nearest £1,000)		Pension Benefits (to nearest £1,000)		Total	
	(£'000)		(£'000)		(£'000)		(£'000)		(£'000)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Ralph Roche	80-85	75-80*	4	-	-	-	33	27	110-115	90-95

* - full-year equivalent

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

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.

Benefits In Kind

The monetary value of benefits in kind covers any benefits provided by the Parades Commission and treated by HM Revenue and Customs as a taxable emolument. There were no benefits-in-kind in 2025-26 (2024-25: none).

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. There were £4k bonus payments paid in 2025-26 (2024-25: none).

Pension Benefits (Audited)

Pension Entitlements					
	Real increase in pension at pension age and lump sum at 31/3/26	Total accrued pension at pension age at 31/03/26 and related lump sum	Cash Equivalent Transfer Value at 31/03/26	Cash Equivalent Transfer Value at 31/03/25	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Ralph Roche	0-2.5	0-5	55	24	24

Pension Arrangements (Audited)

The Secretary is a member of the Civil Service Pension Scheme. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of **classic**, **premium**, and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS

and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the “McCloud judgment”).

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy¹ is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the **alpha** scheme for the period from 1 April 2015 to 31 March 2022

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). 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 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Cash Equivalent Transfer Values (Audited)

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 CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Compensation For Loss Of Office (Audited)

There were no redundancy or departure costs paid or payable by the Parades Commission in 2025-26 or 2024-25 in respect of Civil Service or other compensation schemes.

Payments To Past Directors (Audited)

No payments have been made to any person who was not a Director at the time the payment was made, but who had been a Director previously.

Fair Pay Disclosure (Audited)

The Commission is required to disclose the relationship between the remuneration of the most highly-paid Director, as disclosed in the remuneration table on page 20, in the organisation and the 25th, 50th and 75th percentile remuneration of the organisation's workforce.

Total remuneration represents salary and allowances, excluding VAT. The Secretary received a £4k bonus during the year (2024:25 nil). There was no performance pay or non-cash benefits provided to employees this year (none in 2024-25). Staff are seconded from other organisations and their remuneration is set in line with the relevant HR policies within those organisations.

	2025-26	2024-25	
	Total Remuneration	Total Remuneration	% change
	£000	£000	
Band of Highest Paid Director's FYE Total Remuneration	85-90	75-80	6.0%
Bonuses and Performance Pay			
25 th Percentile	£34,434	£32,372	6.4%
Ratio 25 th percentile	2.54	2.39	
Median 50 th Percentile	£36,478	£35,500	2.8%
Ratio 50 th Percentile	2.40	2.18	
75 th Percentile	£49,461	£42,099	17.5%
Ratio 75 th Percentile	1.77	1.84	
Total remuneration (excluding pension)	£463,174	£457,748	1.2%

The highest paid Director in the Parades Commission in the financial year 2025-26 was paid in the band £85,000 - £90,000 (2024-25 was £75,000 - £80,000). In 2025-26, the salary of the highest paid Director, was 2.40 times (2024-25: 2.18 times) the median remuneration of the workforce, which was £36,478 (2024-25: £35,629).

From 2024/25 to 2025/26 there was an increase in the pay ratios (ratio 50th percentile 2.18 (24/25) to 2.40 (25/26). This reflects a general pay increase. There has been no change in the Commission's employment model. The Commission believes the median pay ratio for the relevant financial year is consistent with the pay, reward and progression policies for its workforce taken as a whole.

Remuneration ranged from £22,000 to £85,000 - £90,000 (2024-25: £25,000 to £75,000 - £80,000).

The calculations exclude the remuneration to the Commissioners as their employment terms and conditions, including rates of remuneration, are determined by the United Kingdom Government, and the Parades Commission for Northern Ireland is unable to influence those rates. Details of their remuneration are provided above.

Staff Report

Number of Senior Civil Service Staff

Grade of Senior Civil Servant	2025-26 Number of Staff	2024-25 Number of Staff
5	1	1

Staff Numbers and Costs (Audited)

The average number of full-time equivalent persons engaged during the year was as follows:

	2025-26				2024-25
	Total	Commissioners*	Seconded Staff	Agency Staff	Total
Directly Engaged	6.0	6.0			6.0
Other	6.3		6.0	0.3	6.4
Total	12.3	6.0	6.0	0.3	12.4

* The Commissioners are expected to devote approximately two days per week to Commission business over the course of a year, with a proportionately greater commitment required during the summer months. Each commissioner is included as one whole-time equivalent person in the above numbers.

			2025-26	2024-25
	Seconded staff	Agency Staff	Total	Total
	£	£	£	£
Wages and Salaries	444,597	18,577	463,174	457,749
Social security costs	62,115	-	62,115	46,967
Other pension costs	66,756	-	66,756	66,305
Total net costs	573,468	18,577	592,045	571,021

Staff Composition

	2025/26			2024-25		
	Total Average Number of Persons Engaged	Average Number of Female Persons Engaged	Average Number of Male Persons Engaged	Total Average Number of Persons Engaged	Average Number of Female Persons Engaged	Average Number of Male Persons Engaged
Commissioners	6.0	4.0	2.0	6.0	4.0	2.0
Senior Civil Service	1.0	0.0	1.0	1.0	0.0	1.0
Secretariat Staff	5.3	1.8	3.5	6.4	2.0	4.4
Total	12.3	5.8	6.5	13.4	6.0	7.4

Average Staff Turnover

The Commission does not currently employ staff, all members of the Secretariat are on secondment or are agency workers.

The average staff turnover during the year was 1.9 staff equating to a staff turnover rate of 31%.

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 less than 1 day per employee in 2025-26 (2024-25: 1 day).

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 NIO Equal Opportunities Policy Statement, everyone in the Parades Commission has the right to equal 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 Commission does not directly employ staff, all staff are on secondment and the Commission does not contribute to the Civil Service People Survey, however the Commission acknowledges that 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 affecting the performance of the Commission and on other matters of concern to them, as employees, through notices and regular staff meetings. All members of the Secretariat are required to complete training through the Civil Service Learning platform on areas such as fraud, managing information and inclusion.

As the Commission does not directly employ the Secretariat, policies in relation to pay and benefits are set by the home organisations.

Health & 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.

Expenditure on Consultancy

There was no expenditure on consultancy in 2025-26 (2024-25: £nil).

Off-payroll engagements

There were no on-payroll and no off-payroll engagements in 2025-26 (2024-25: none).

All senior engagements are via secondment or in the role of Commissioner.

Exit packages (Audited)

There were no exit packages in 2025-26 (2024-25: £nil).

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under paragraph 12(1) and para (2) of Schedule 1 to the Public Processions (Northern Ireland) Act 1998, 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 comprehensive net expenditure, statement of financial position, 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 as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the annual report and accounts as a whole is fair, balanced and understandable and take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

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 *Managing Public Money* published by the HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Parades Commission for Northern Ireland's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware. I confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable. I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

GOVERNANCE STATEMENT

Introduction and Context

The Parades Commission for Northern Ireland (the 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.

For the year ending 31 March 2026 the Commission had on average six Commissioners, including a Chair. It is supported by a secretariat. The Secretariat had on average six seconded staff, all seconded to the Commission from public sector bodies together with 0.44 Agency staff.

The Commission normally meets on a weekly basis and has a collective responsibility for approving any significant changes relating to the operation or use of resources of the Parades Commission. The Commission also has an Audit and Risk Committee which meets formally four times a year, or more frequently as required, to assist and advise the Accounting Officer on governance responsibilities. Any recommendations made by the Audit and Risk Committee must be approved by the Commission.

Throughout the year the Accounting Officer had regular discussions on operational performance and corporate issues with the sponsor group within the NIO.

Scope Of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the Commission's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

I am also responsible for the effective operation of the secretariat and for managing its financial and human resources. I provide advice and support to the Chair and Commissioners in support of their aims and objectives and in undertaking their statutory responsibilities. One of the statutory responsibilities of the Commission is "to keep under review and make such recommendations as it thinks fit to the Secretary of State, concerning, the operation of the Act." There were no recommendations made to the Secretary of State for Northern Ireland in 2025-26. There were no Ministerial directions in the 2025-26 financial year.

Governance Framework

In my role as Accounting Officer, I discharge my responsibilities with the support of the Audit and Risk Committee and my Management Team. This is outlined below:



Commission's Performance

The statutory duties of the Commission include:

- promoting greater understanding by the general public of issues concerning public processions;
- promoting and facilitating mediation as a means of resolving disputes concerning public processions;
- keeping itself generally informed as to the conduct of public processions and protest meetings; and

- keeping under review and making such recommendations as it thinks fit to the Secretary of State concerning, the operation of the Act.

Throughout 2025-26 the Commission effectively discharged its statutory functions and duties. It received representation and where necessary, issued determinations on parades and parade related protests. In line with best practice, the operational procedures of the Commission and the quality of data used by the Commission is kept under continuous review to ensure that the Commission is content that it is provided with all requisite information to enable it to make informed decisions.

Attendance at Commission meetings during 2025-26 is set out in the following table:

Commissioners	Commission Meeting Attendance/Eligible to attend
Evelyn Collins (Chair)	30 / 30
Derek Wilson	27 / 30
Billy Gamble	28 / 30
Nicola Rountree	30/ 30
Rachel Quigley	30 / 30
Pauline Leeson	25 / 30

All meetings were quorate.

Strategic objectives were agreed to reflect the Commission's statutory duties and functions, incorporating its strategic vision. The Commission uses these objectives as a basis for the 2025-26 Business Plan. The 2025-26 Business Plan can be found on the Commission's website.

Audit and Risk Committee

The Audit and Risk Committee supports the Accounting Officer and the Commission in their responsibilities for the management of risk and the effectiveness of the internal system of control and governance arrangements. The Committee fulfils this responsibility 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 Framework Document and the Commission's business planning process.

The Audit and Risk Committee is comprised of five Commissioners, and must have two Commissioners in attendance to be quorate. The Committee is also attended by the Accounting Officer, Deputy Secretary, Internal Audit, the National Audit Office (as external auditors), external accountant and representatives from the sponsor department. The Committee meets four 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 and Risk Committee briefs the Commission after each meeting.

Attendance at the Audit and Risk Committee is disclosed in table below:

Membership in 2025/26	No. of Meetings attended/ Eligible to attend
Derek Wilson	4 / 4
Billy Gamble	4 / 4
Nicola Rountree	4 / 4
Rachel Quigley	4 / 4
Pauline Leeson	3 / 4

All meetings were quorate.

During the 2025-26 financial year, the Audit and Risk Committee advised the Commission on the following significant areas:

- The accounting policies, the accounts and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, level of errors identified and management's letter of representation to the external auditors;
- The risk management process;
- The planned activity and results of both internal and external audit;
- The adequacy of management responses to issues identified by audit activity, including the external auditor's Audit Completion Report and the progress on the implementation of recommendations from internal and external audit reports; and

- Specific, significant issues for the attention of the Committee.

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

Corporate Governance

The Commission conducts its affairs in accordance with a comprehensive corporate governance framework. Although not part of central government, the Commission abides by the spirit and principles set out in the Corporate Governance Code (*Corporate governance in central government departments, code of good practice, published by HM Treasury and the Cabinet Office, April 2017*) as far as applicable. There are elements of the Code which are either not applicable to the Commission e.g. the composition of the board, or which are disproportionate due to the size and remit of the organisation and good governance can be achieved by other more proportionate means. The Commission has a comprehensive Framework Document agreed with the NIO which sets down its values and principles, roles and responsibilities and clear lines of accountability.

As Accounting Officer, I have responsibility for reviewing the effectiveness of the control environment and I am satisfied that the Commission has the necessary policies and controls in place to ensure good governance and meet the Code of Practice as far as applicable. This review is informed by the work of staff who have the responsibility for the development and maintenance of the control framework, by the work of internal audit and by the findings of the external auditors in their report to those charged with governance and any other reports. I also complete Stewardship Statements bi-annually. These statements help to identify areas of improvement and provide assurances to the NIO's Principal Accounting Officer on the effectiveness of management controls. The statements also inform the content of this Governance Statement.

The Commission has a raising concerns policy in place to ensure that staff who raise concerns receive a response and are informed about how their concerns are being dealt with. The handling of complaints is set out in the Commission's Complaints Procedure.

Internal Audit Reports Submitted to Audit and Risk Committee

In 2025-26 Sumer NI were internal auditors to the Parades Commission, appointed through a tender competition. The services provided by Sumer NI operate to standards defined by the Public Sector Internal Audit Standards.

Internal Audit's work plan is informed by an analysis of the risk to which the Commission is exposed and the plan is considered by the Audit and Risk Committee before it is agreed by the Commission.

Internal Audit's findings 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 three reviews on the following activities during 2025-26:

- Financial systems (including budgetary management, financial reporting and payroll)
- Notification Management System
- Follow-up review of the 2024-25 recommendations.

All of the above reports received 'Satisfactory' opinion ratings. There were three Priority 3 recommendations made, these are low level recommendations which could lead to an increased risk exposure. All of these recommendations have been accepted by management and will be implemented during 2026-27.

In the Annual Assurance Statement, the Internal Auditors stated that, during the year ended 31 March 2026, the Commission's systems in relation to risk management, control and governance were adequate and operated effectively and provided satisfactory assurance in relation to the effective and efficient achievement of the Commission's objectives.

Risk Assessment

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 was in place for the year ended 31 March 2026 and up to the date of approval of the annual report and accounts, and accords with HM 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 management level. The register has been scrutinised, discussed at both the Audit and Risk Committee and Commission meetings.

The Commission operates a “traffic light” corporate risk register in line with Government guidance. The Commission revised its corporate risk register following feedback received from the internal auditors. Changes have been made to the format of the register and each risk has been assigned a risk owner. The register is kept under constant review, with a formal quarterly review, and update by management as necessary. Risks are identified and assessed in terms of likelihood of occurrence and impact of risk. Management considers signs of risks changing, examines existing risk control tools and, if necessary, takes remedial action.

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

During the course of 2025-26 our main risks were financial and reputational risks, including procedures not being followed, protection of our information including risk from cyberattack and loss of knowledge due to Commission and staff turnover, as a result of a number of key staff departing the organisation. Finding replacement secondees is an ongoing challenge. One risk which continues into 2025-26, relates to the development of a new website and notification management system. The present contract comes to an end in September 2026, and a new system has to be developed. Intensive work, including securing approval of a business case for a new system, is ongoing to manage this risk.

On-going operational risks are managed as follows:

- All operational risks are identified, captured, evaluated and controlled by my management team and communicated to the Audit and Risk Committee;
- Any changes to the assessment and evaluation of risk are noted by the Audit and Risk Committee and ratified by the full Commission; and

- The full Commission has a responsibility to lead on determining and evaluating the Commission's risks; and
- Risks are communicated to staff by management, via regular staff meetings and in the risk register.

Personal Data Related Incidents

There were no personal data related incidents formally reported to the Information Commissioner's Office.

Significant Internal Control Issues

There were no significant internal control issues identified during 2025-26.

Events after the Reporting Period

There are no events to note.

A handwritten signature in dark ink that reads "Ralph Roche". The signature is written in a cursive, slightly slanted style.

R Roche

Secretary and

Accounting Officer

6 July 2026

PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT

The accounts of the Parades Commission for Northern Ireland are audited by the Comptroller and Auditor General under the Public Processions (Northern Ireland) Act 1998. The audit fee charged was £32,000 (£29,000 in 2024-25). The auditors received no fees for non-audit services.

All expenditure was applied to the purpose intended by Parliament (audited).

No fees or charges were collected by the Parades Commission for Northern Ireland (audited).

The Parades Commission for Northern Ireland has no remote contingent liabilities (audited) (2024-25: nil)

The Parades Commission for Northern Ireland had no losses or special payments (audited) (2024-25: nil)

The Commission has given due consideration to the UK Functional Standards in all aspects of its work embedding these into its Corporate Plan and ways of working as appropriate. The Commission will continue to assess its compliance with these standards and make improvements as necessary.

The Parades Commission for Northern Ireland's net expenditure was as follows:

Expenditure and income

	2025-26	2024-25
	£	£
Net Expenditure	848,067	829,246
Other Comprehensive Expenditure	-	-
Total Comprehensive Expenditure	848,067	829,246

Ralph Roche

R Roche

Secretary and

Accounting Officer

6 July 2026

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

Opinion on financial statements

I certify that I have audited the financial statements of the Parades Commission for Northern Ireland for the year ended 31 March 2026 under the Public Processions (Northern Ireland) Act 1998.

The financial statements comprise the Parades Commission for Northern Ireland's

- Statement of Financial Position as at 31 March 2026;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK-adopted international accounting standards.

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 2026 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Public Processions (Northern Ireland) Act 1998 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure 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.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*. I am independent of the Parades Commission for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial

statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Parades Commission for Northern Ireland's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parades Commission for Northern Ireland's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Parades Commission for Northern Ireland is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Public Processions (Northern Ireland) Act 1998.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report subject to audit have 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 Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Parades Commission for Northern Ireland and its/their environment obtained in the course of the audit, I have not identified material misstatements in the Statutory Other Information.

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 by the Parades Commission for Northern Ireland or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;

- providing the C&AG with unrestricted access to persons within the Parades Commission for Northern Ireland from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Public Processions (Northern Ireland) Act 1998;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Public Processions (Northern Ireland) Act 1998; and
- assessing the Parades Commission for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Parades Commission for Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Public Processions (Northern Ireland) Act 1998.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Parades Commission for Northern Ireland's accounting policies, key performance indicators and performance incentives.
- inquired of management, Parades Commission for Northern Ireland and those charged with governance, including obtaining and reviewing supporting documentation relating to the Parades Commission for Northern Ireland's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Parades Commission for Northern Ireland's controls relating to the Parades Commission for Northern Ireland's compliance with the Public Processions (Northern Ireland) Act 1998 and Managing Public Money;
- inquired of management, Parades Commission for Northern Ireland's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Parades Commission for Northern Ireland for fraud and identified the greatest potential for fraud in the following areas: posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Parades Commission for Northern Ireland's framework of authority and other legal and regulatory frameworks in which the Parades Commission for Northern Ireland operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Parades Commission for Northern Ireland. The key laws and regulations I considered in this context included Public Processions (Northern Ireland) Act 1998, Managing Public Money, employment law, pensions legislation and tax Legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management and the Audit and Risk Committee concerning actual and potential litigation and claims;

- I reviewed minutes of meetings of those charged with governance, the Commission and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

Date 7 July 2026

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

		2025-26	2024-25
	Notes	£	£
Expenditure			
Staff costs	2	592,045	571,021
Other expenditure	3	223,982	224,341
Depreciation and amortisation	3	30,333	30,780
Operating Expenditure		846,360	826,142
Interest payable	3	1,707	3,104
Net Expenditure		848,067	829,246
Total Comprehensive Expenditure for the year ended 31 March 2026		848,067	829,246

The above expenditure is derived from continuing operations.

The notes on pages 53 - 58 form part of these accounts.

Statement of Financial Position

as at 31 March 2026

		2025-26		2024-25	
	Notes	£	£	£	£
Non-current assets:					
Property, plant and equipment	5		-		-
Right-of-Use Assets	5		21,447		53,865
Intangible assets	6		-		-
Total non-current assets			21,447		53,865
Current assets:					
Trade and other receivables	8	69,026		41,314	
Total current assets			69,026		41,314
Total assets			90,473		95,179
Current liabilities:					
Trade and other payables	10	(215,976)		(101,024)	
Lease Liabilities	10	(22,482)		(31,120)	
Total current liabilities			(238,458)		(132,144)
Non-current assets less net current liabilities			(147,985)		(36,965)
Non-current liabilities:					
Lease Liabilities	11		-		(24,648)
Assets less liabilities			(147,985)		(61,613)
Taxpayers' equity					
General reserve			(147,985)		(61,613)
			(147,985)		(61,613)

The financial statements on pages 49 - 52 were approved by the Commission on 23 June 2026 and were signed on its behalf by:

Ralph Roche

Accounting Officer

Date: 6 July 2026

The notes on pages 53-58 form part of these accounts.

Statement of Cash Flows

for the year ended 31 March 2026

		2025-26	2024-25
	Notes	£	£
Cash flows from operating activities			
Net expenditure	SoCNE	(848,067)	(829,246)
Adjustments for non-cash transactions:			
Depreciation & amortisation	5,6	30,333	30,780
Adjust for (gain) / loss on disposal / lease modification	5	2,085	-
Interest	3	1,707	3,104
(Increase) / decrease in trade and other receivables	8	(27,712)	152
<i>Less movements in receivables relating to items not passing through the Net Expenditure account</i>			
Increase / (decrease) in trade payables	10,11	81,666	(28,393)
<i>Less movements in payables relating to items not passing through the Net Expenditure account</i>		31,093	29,696
Net cash outflow from operating activities		(728,895)	(793,907)
Net cash outflow from investment activities		-	-
Cash flows from financing activities			
Capital payments in respect of lease liabilities		(31,093)	(29,696)
Interest payments in respect of lease liabilities		(1,707)	(3,104)
Funding from Parent Department	SoCITE	761,695	826,707
Net cash inflow from financing activities		728,895	793,907
Net decrease in cash and cash equivalents in the period	9	-	-
Cash and cash equivalents at the beginning of the period	9	-	-
Cash and cash equivalents at the end of the period	9	-	-

The notes on pages 53 - 58 form part of these accounts.

Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2026

	General Reserve	Total Reserves
	£	£
Balance at 31 March 2024	(59,074)	(59,074)
Changes in Taxpayers' equity for 2024-25		
Comprehensive expenditure for the year	(829,246)	(829,246)
Funding from parent	826,707	826,707
Balance at 31 March 2025	(61,613)	(61,613)
Changes in Taxpayers' equity for 2025-26		
Comprehensive expenditure for the year	(848,067)	(848,067)
Funding from parent	761,695	761,695
Balance at 31 March 2026	(147,985)	(147,985)

The notes on pages 53 - 58 form part of these accounts.

Notes to the Parades Commission's Accounts for the year ended 31 March 2026

1. Statement of accounting policies

The Financial statements have been prepared in accordance with the 2025-26 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 material policies adopted by the Parades Commission for Northern Ireland for the year ending 31 March 2026 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. No critical accounting estimates or judgements have been made in this account.

1.3 Going Concern

The Statement of Financial Position at 31 March 2026 shows net liabilities of £147,985 (2025: £61,613). This includes lease liabilities committed for future years of £22,482 (2025: £55,768).

The Commission prepares financial statements in accordance with the FReM, which has adapted going concern for non-trading entities to be based on the anticipated continuation of the provision of a service in the future, as evidenced by inclusion of financial provision for that service in published documents.

The Commission's sponsoring body is the Northern Ireland Office as laid out in the Public Processions (Northern Ireland) Act 1998. The Commission's budget for 2026-27 has been approved by the Northern Ireland Office and it has received a further two-year financial settlement as part of the UK Government Spending Review phase 2 covering the period to 31 March 2029.

	Financial Years		
	26/27	27/28	28/29
Parades Commission	£872k	£915k	£961k

As a result, the Accounting officer has considered it appropriate to adopt a going concern basis for the preparation of the 2025-26 financial statements.

1.4 Property, plant and equipment and depreciation

Expenditure on items, or groups of items, of property, plant and equipment costing £1,000 or more (including VAT) is capitalised. Expenditure on a complete computer unit is classified as capital expenditure regardless of the price. Expenditure on printers is classified as capital expenditure if the purchase cost of an individual item (including VAT) is over £500.

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 (ONS).

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. Depreciation is charged in the month following acquisition. The estimated useful lives for depreciation purposes are:

Furniture & equipment	15 years
Computer hardware	5 years
Right of Use Assets	over life of the lease

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 (including VAT) and website development.

Intangible assets are held at cost and amortised on a straight line basis. The estimated useful lives for amortisation purposes are:

Website development 5 years

1.7 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS), the Principal Civil Service Pension Schemes (NI) (PCSPS (NI)) and the Local Government Pension Scheme (Northern Ireland) which are described in Note 2. The defined benefit schemes are unfunded, and the Commission is unable to identify its share of the underlying liability. 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, PCSPS (NI) and the Scheme of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS, PCSPS (NI) and the Scheme. 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; therefore all expenditure is inclusive of VAT and included in the capitalised value of non-current assets.

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 Leases

Leases are recognised in line with IFRS 16. The standard requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value and short-term leases, i.e. those with lease terms of less than 12 months. The standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments.

Measurement of right-of-use asset

The right-of-use asset and lease liability is recognised at the commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of the lease.

The right-of-use assets are subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets. The cost measurement model in IFRS16 is used as an appropriate proxy for current value in existing use or fair value for the majority of leases (consistent with the principles for subsequent measurement of property, plant and equipment) except for those which meet one of the following:

- A longer-term lease that has no provisions to update lease payments for market conditions or if there is a significant period of time between those updates; and;
- The fair value or current value in existing use of the underlying asset is likely to fluctuate significantly due to changes in market prices.

The right-of-use assets are depreciated using the straight line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use assets are determined on the same basis of those of property, plant and equipment. IAS36 Impairment of Assets is used to determine whether the right-of-use asset is impaired and to account for any impairment loss identified.

Measurement of lease liability

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HMT.

The lease payment is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in estimate of the amount expected to be payable under residual value guarantee, or if there is a change in the assessment of whether an option to purchase, extend or terminate is exercised.

Lease payments included in the measurement of the lease liability comprises of the following:

- Fixed payments, including in-substance fixed payments;
- Variable lease payments that depend on an index or a rate, initially measured using the index rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee;
- The exercise price under a purchase option when it is reasonably certain to be exercised, lease payments in an optional renewal period if it is reasonably certain an extension option will be exercised, and penalties for early termination of a lease unless it is reasonably certain that the lease will not be terminated early.

When the lease liability is re-measured a corresponding adjustment is made to the right-of-use asset or recorded in the SoCNE if the carrying amount of the right-of-use asset is zero.

1.11 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2026

The Parades Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2025-26 and which are relevant to its operations.

The following standards and amendments have been considered but have no impact on the financial position or performance of the entity in these financial statements:

- Amendments to IAS 1 – Classification of Liabilities as Current or Non-current (including subsequent amendments relating to covenants)
- Amendments to IFRS 16 – Lease Liability in a Sale and Leaseback
- IFRS17 Insurance Contracts was adopted through the Government Financial Reporting Manual (FreM) from 2025-26.

- Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)

1.12 Impending application of newly issued accounting standards not yet effective

Management has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts.

No material impact is expected on the financial statement of the 31 March 2026 as a result of these standards.

These standards include:

IFRS 18- Presentation and Disclosure in Financial Statements

This standard replaces IAS 1 IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

IFRS 19 Subsidiaries without public accountability

IFRS 19 allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

1.13 Segmental Reporting

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

2. Staff Costs

Staff costs comprise:

			2025-26	2024-25
	Seconded staff	Agency Staff	Total	Total
	£	£	£	£
Wages and Salaries	444,597	18,577	463,174	457,749
Social security costs	62,115	-	62,115	46,967
Other pension costs	66,756	-	66,756	66,305
Total net costs	573,468	18,577	592,045	571,021

Further detail is provided in the Remuneration and Staff Report

3. Other Expenditure

There were no payments made to the auditors during the year for non-audit services (2024-25: £nil).

		2025-26	2024-25
	Note	£	£
Other Expenditure:			
Computer maintenance and software		108,396	105,262
Rent, rates and service charges		48,724	50,422
Auditor's remuneration		32,000	29,000
Professional advisers' fees		22,068	23,304
Accommodation costs		6,303	8,298
Advertising & publications		3,171	4,564
Travel, subsistence & hospitality		339	1,122
Telecommunications		479	1,674
Other expenditure		2,502	695
Subtotal Other Expenditure		223,982	224,341
Non-cash items:			
Depreciation	5	30,333	30,780
Interest Payable		1,707	3,104
Subtotal non-cash items		32,040	33,884
Total expenditure		256,022	258,225

4. Income

There was no income received in 2025-26 or 2024-25.

4.a. Notional grant-in-aid

The Commission receives notional grant-in-aid from the Northern Ireland Office as financing. This is due to the Commission not holding cash of its own, with the cash of the Northern Ireland Office used to settle the liabilities as they fall due.

In 2025-26, the grant-in-aid received by the Commission and credited to the general fund was £761,695. In addition to the net cash expenditure for the year of £728,895, £32,800 was required to fund the in-year settlement of liabilities including balances outstanding at the previous year-end.

5.a. Property, Plant and Equipment

	Right of Use Assets - buildings	Computer hardware	Furniture & equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2025	92,340	49,787	6,593	148,720
Additions	-	-	-	-
Lease modifications	(2,085)	-	-	(2,085)
Disposals	-	-	-	-
Revaluations through SoCNE	-	-	-	-
Revaluations through Reserves	-	-	-	-
At 31 March 2026	90,255	49,787	6,593	146,635
Depreciation				
At 1 April 2025	38,475	49,787	6,593	94,855
Charged in year	30,333	-	-	30,333
Disposals	-	-	-	-
Revaluations through SoCNE	-	-	-	-
Revaluations through Reserves	-	-	-	-
At 31 March 2026	68,808	49,787	6,593	125,188
Carrying amount at 31 March 2026	21,447	-	-	21,447
Carrying amount at 31 March 2025	53,865	-	-	53,865
Asset financing:				
Owned	-	-	-	-
Leased	21,447	-	-	21,447
Carrying amount at 31 March 2026	21,447	-	-	21,447

5.b. Property, Plant and Equipment (continued)

	Right of Use assets - Buildings	Computer hardware	Furniture & equipment	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	92,340	49,787	6,593	148,720
Additions	-	-	-	-
Revaluations through SoCNE	-	-	-	-
Revaluations through Reserves	-	-	-	-
At 31 March 2025	92,340	49,787	6,593	148,720
Depreciation				
At 1 April 2024	7,695	49,787	6,593	64,075
Charged in year	30,780	-	-	30,780
Revaluations through SoCNE	-	-	-	-
Revaluations through Reserves	-	-	-	-
At 31 March 2025	38,475	49,787	6,593	94,855
Carrying amount at 31 March 2025	53,865	-	-	53,865
Carrying amount at 31 March 2024	84,645	-	-	84,645
Asset financing:				
Owned	-	-	-	-
Leased	53,865	-	-	53,865
Carrying amount at 31 March 2025	53,865	-	-	53,865

6.a. Intangible assets

	Website	Total
	£	£
Cost or valuation		
At 1 April 2025	89,001	89,001
At 31 March 2026	89,001	89,001
Depreciation		
At 1 April 2025	89,001	89,001
Charged in year	-	-
At 31 March 2025	89,001	89,001
Carrying amount at 31 March 2026	-	-
Carrying amount at 31 March 2025	-	-
Asset financing:		
Owned	-	-
Carrying amount at 31 March 2026	-	-

6.b. Intangible assets (continued)

	Website	Total
	£	£
Cost or valuation		
At 1 April 2024	89,001	89,001
At 31 March 2025	89,001	89,001
Depreciation		
At 1 April 2024	89,001	89,001
Charged in year	-	-
At 31 March 2025	89,001	89,001
Carrying amount at 31 March 2025	-	-
Carrying amount at 31 March 2024	-	-
Asset financing:		
Owned	-	-
Carrying amount at 31 March 2025	-	-

7. 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 to little credit, liquidity or market risk.

8. Trade receivables and other current assets

	2025-26	2024-25
	£	£
Amounts falling due within one year:		
Prepayments and Accrued Income	41,216	41,289
Other Receivables	27,810	25
Total	69,026	41,314

9. Cash and cash equivalents

The Parades Commission does not operate a bank account in its own name. The Commission authorises NIO to make payments from the NIO bank account on behalf of the Commission, through Account NI, the Northern Ireland Civil Service accounting system. These payments must be authorised by the Commission in advance and are treated as funding in the financial statements. NIO staff do not have permission to authorise any bank payments on behalf of the Parades Commission. Purchasing and payment controls and regular reconciliation of the general ledger accounts provides assurance that only authorised spend is included within the Commission Accounts.

10. Trade payables and other current liabilities

	2025-26	2024-25
	£	£
Amounts falling due within one year:		
Trade Payables	-	558
Accruals and deferred income	215,976	100,466
Current portion of lease liability	22,482	31,120
Total	238,458	132,144

11. Non-current liabilities

Non current liabilities		
	2025-26	2024-25
	£	£
Amounts falling due after one year:		
Non current portion of lease liability	-	24,648
Total	-	24,648

12. Commitments under leases for Right of Use Assets

There were commitments under leases of £22,482 at 31 March 2026 for Andras House office and carparks. This was all due within one year. At 31 March 2025 there were commitments under leases of £31,120 current and £24,648 falling due after one year.

13. Capital Commitments

The Parades Commission does not have any capital commitments as at 31 March 2026 (31 March 2025: £nil).

14. Contingent Liabilities disclosed under IAS 37

The Parades Commission has no contingent liabilities at 31 March 2026 (31 March 2025: £nil).

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.

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

There were no events after the reporting date which required disclosure or adjustment of the Accounts.

In accordance with the requirements of IAS 10, events after 31 March 2026 are considered up to the date on which the accounts are authorised for issue by the Accounting Officer. This is interpreted as the date of the Comptroller and Auditor General's Audit Certificate.

The Annual Report and Accounts were authorised for issue by the Accounting Officer on the same date as the Comptroller and Auditor General signed the audit certificate.

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