

Parades Commission for Northern Ireland

**Annual Report and Financial Statements
for the year ended 31 March 2018**

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for the year ended 31 March 2018**

**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

2017/2018 experienced an increasingly stable parading environment. Thousands of parades were largely peaceful and enjoyed by many communities. Reduced tensions were evidenced by fewer protests, lower key policing operations, and positive co-operation between organisers and communities. There was a high level of compliance with legal requirements.

The local accommodation at the Crumlin Road in Belfast held fast. Akin to the co-operation achieved in Londonderry, the model of resolution for parades at this interface is innovative for Belfast. Parading disputes in other towns and villages resolved further into a pattern of stability which relied upon responsible actions by organisers, co-operation with others, and, where necessary, intervention by the Commission.

These successes reflected the outworking of political, cultural and social changes, which have fostered better community relations, and which have encouraged many parties to approach parading issues in a more open minded, more constructive way than in the past.

However, there were challenges around some parades. A small number were not notified to the Commission. The most prominent was an Easter republican parade in Lurgan (which occurred again in 2018). This and several other parades raised concerns about paramilitary style clothing and trappings. Community tensions about some commemorative parades in Belfast included the loyalist band parade at the Ormeau Road, which was perceived to reference paramilitaries. The Anti-Internment League parade in Belfast, which was opposed by a counter parade organised by Britain First, posed high risks of public disorder, and caused disruption to the city centre. The large Somme parade in East Belfast involved a major policing operation, including screens along a significant stretch of the interface at the Albertbridge Road. The annual band parade in Rasharkin continued to cause tensions arising from a large loyalist parade in a predominantly nationalist town.

The Commission also received complaints about late night band parades with particular concerns about disruption and noise. The Drumcree dispute remains unresolved and the weekly protest parades continue. Although the weekly protest parade has a limited impact on community life, the Drumcree dispute continues to cause resentment.

The Commission addressed the issues arising during the year through its adjudications, its encouragement of dialogue and mediation, and the promotion of its code of conduct.

Current parading contrasts sharply with the parading environment of the 1990s when the Commission was first proposed. Then it was characterised as ‘*a microcosm of the political problems of Northern Ireland. It is not new. It is a complex issue which has great capacity to polarise local communities and the whole of Northern Ireland society.*’ (*the independent review of Marches and Parades, the North Report, 1997*)

The Commission’s remit, as set out in the North Report, was for ‘*the better management of future controversial parades.*’ The Parades Commission was predicated on fundamental principles including that the right to peaceful free assembly should be protected, and that the exercise of that right brings with it certain responsibilities. These responsibilities include that ‘*those seeking to exercise that right should take account of the likely effect on their relationships with other parts of the community and be prepared to temper their approach accordingly.*’ (Commission’s statutory guidelines)

This emphasis on community relations as a principle criterion for the consideration of parades represented a marked shift in focus, expanding considerations about parades beyond previous concerns about public order and disruption. The focus on community relationships has been the hallmark of the Commission’s work throughout its twenty years of achieving the ‘*better management of future controversial parades.*’

Better management involves the advance notification and publication of parades, dealing with organisers and objectors, communicating with interested parties, and performing the legal duty to consider the impacts on community relations, public disorder and community life.

The Commission has provided a structured approach to dealing with parading tensions. It has facilitated mediation, and through its adjudications, provided a framework for how sensitive parades may be held. The Commission has built upon its large body of decision making, including legal rulings about the compatibility with human rights legislation of the consideration of community relations impacts.

The most public aspect of the Commission’s work over this time has been its adjudications on sensitive parades. Comparable with its first years, the Commission intervenes in about 3% of parades. Whilst still resisted in some quarters, there is ever growing acceptance, understanding and recognition of the requirements of the Public Processions Act 1998.

Many disputes are moving towards solutions, either legal or voluntary, which have reduced the risks of public disorder and community disruption. There is increased certainty about how parades will be delivered.

There are, of course, risks. Flags and emblems in various locations may exacerbate parading disputes, there are allegations of territory marking, and

perceptions of paramilitary influences. The continued focus on community relations as the major criterion for consideration of parades may reveal gaps in future regulation, especially about late-night parades, noise and other community disruption.

However, the priority in the short to medium term remains the issues of community relations' impacts, and the requirement to build on the relative successes of recent years.

I would like to take this opportunity to recognise the important work and dedication of all those involved in managing parades and protests over the last twenty years, including commissioners, secretariat staff, mediators and monitors. I would also like to pay tribute to parade organisers and those within communities who have taken steps, often at great personal risk, to help reduce parading tensions and promote local accommodation.

I am in no doubt that these efforts have improved the parading environment in Northern Ireland immeasurably over these past two decades and I am confident that we can continue to maintain and build on the progress made in the months and years ahead.

ANNE HENDERSON

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
Fax: 028 9032 2988
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 legislation provides that:

"It shall be the duty of the Commission –

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

And Section 2(2) provides that:

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

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

The Commission is made up of six Commissioners, including a Chair. The Commission has been 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, Lee Hegarty, was appointed on 8 January 2018. Rene Murray was Secretary/Accounting Officer for the period 9 June 2014 to 31 December 2017¹. The Secretary is responsible for the effective operation of the secretariat and for managing its financial and manpower resources. The Secretary to the Commission has also been appointed as Accounting Officer.

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 Parades Commission had an average of 8 staff in post over the year. The Commission also made use of services provided by external professionals such as media services, auditors, mediators 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 2018 shows total current liabilities of £67,342. This reflects the inclusion of liabilities already incurred which are due for payment in future years.

The future financing of the Parades Commission's liabilities will be met by the NIO. The Parades Commission 2018-19 budget has been approved by the NIO. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of the 2017-18 financial statements.

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

¹ Joan McClelland (Deputy Secretary) was appointed as Interim Accounting Officer for the period 1 to 8 January 2018

manually at a PSNI station or by using the on-line notification function on the website www.paradescommissionni.org

There was a small reduction (147) in the number of notified parades and parade related protests in 2017-18 when compared with the previous year. See table 1

Table 1: detailed breakdown of Parades and Parade related protests

Parades and Parade related protests	2017-18	2016-17
Total notifications received:	4,499	4,643
Protestant/Unionist/Loyalist notifications	2,435	2,598
Catholic/Republican/Nationalist notifications	126	140
“other” notifications*	1,938	1,905
Total notifications considered sensitive:	190	363
Protestant/Unionist/Loyalist sensitive**	178	339
Catholic/Republican/Nationalist sensitive	8	19
“others”	4	5
Number of parades or parade related protests with conditions imposed:	174	342
Protestant/Unionist/Loyalist sensitive**	166	323
Catholic/Republican/Nationalist sensitive	8	17
“others”	0	2

*Other category includes charity, civic, rural and sporting events, as well as church parades. Collectively, these made up 40 percent of the overall total number of parades.

**Protestant/Unionist/Loyalist sensitive parades include 52 weekly protest parades at Garvaghy Road, 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 face the difficult task of upholding the rights of not just one group, but also of seeking to balance the conflicting rights of different groups within the statutory criteria laid down in the legislation. It approaches all “sensitive parades” independently and fairly, and remains steadfastly committed to this approach in working with all those involved in the parades issue.

In 2017-18, 174 parades and parade-related protests were subject to restrictions (2016-17: 342). 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. There has been a significant reduction (49 per cent) in the number of parades that have restrictions placed on them when compared with 2016-17. The reduction is due to the cessation of nightly parades by the Ligoniel Combine following the agreement

between Ligoniel Lodges and the Crumlin and Ardoyne Residents Association in September 2016.

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 maintenance of IT and protection of information.

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 consider signs or warnings of risks altering, examine existing controls to reduce or manage risks and, if necessary, take additional action.

PERFORMANCE ANALYSIS

The table below summarises performance against Parades Commission 2017-18 business plan targets. Each target outcome is listed in detail below the table.

	Business Plan Objective	Total Number of Target Outcomes	Number of Target Outcomes – Fully Achieved	Number of Target Outcomes – Substantially Achieved	Number of Target Outcomes – Not Achieved
1	To consider particular proposed parades and to issue determinations as deemed necessary	3	1	2	
2	To promote greater understanding by the general public of parading issues	2	2		

3	To keep itself generally informed on the conduct of public processions and protest meetings	5	5		
4	To promote and facilitate mediation as a means of resolving disputes concerning public processions	1	1		
5	To maintain high standards of governance & ensure value for money is achieved	3	2		1

ANALYSIS AND EXPLANATIONS REGARDING DEVELOPMENT AND PERFORMANCE

BUSINESS PLAN OBJECTIVE 1 - To consider particular proposed parades and to issue determinations as deemed necessary

Target:

1. To hold formal Commission meetings throughout the year as required for full consideration of 190 approx. sensitive parades/parade related protests.
 - The Commission held 30 quorate meetings in year to consider sensitive parades/protests. **Achieved**
2. To utilise, to its fullest extent, the Commission's information database to inform decision making.
 - Considerable progress has been made in building the Parades Commission Archive. It is anticipated that this project will complete in 2018-19. **Substantially achieved**
3. To issue determinations as deemed necessary in a timely manner.
 - determinations were issued. 92 per cent of determinations were issued within 1 day of the Commission's decision. **Substantially achieved**

BUSINESS PLAN OBJECTIVE 2 - To promote greater understanding by the general public of parading issues

Target:

1. To provide context to Commission determinations.
 - All determinations issued by the Commission in 2017/18 provided context for the decisions taken. **Achieved**
2. By 31 March 2018 to hold a minimum of six meetings at locations across Northern Ireland:
 - During 2017-18, outreach meetings were held in locations across Northern Ireland, with a range of stakeholders. The objective of the meetings was to promote greater understanding of parading issues. The meetings were well attended. **Achieved**

BUSINESS PLAN OBJECTIVE 3 - To keep itself generally informed on the conduct of public processions and protest meetings

Target:

1. Throughout the year, make arrangements to engage proactively with parade and protest organisers, elected and community representatives, and other stakeholders:
 - During 2017-18, the Commission proactively engaged with stakeholders. 96 per cent of Commission meetings had representations made either in person or in writing (target set at 50%). **Achieved**
2. To obtain observer reports on the conduct of identified parades;
 - 100% of parades identified for monitoring by the Commission are observed and reported on to the Commission. **Achieved**
3. To attend conferences, workshops and other events relevant to parading in Northern Ireland.
 - Commissioners have attended a number of events throughout the year including FICT Sub Committee, Europe Day, QUB Lecture on Commemoration and Trauma, Building a United Community Engagement Forum, BIS On Parade, Chief Executives Forum, Peacebuilding Summer School, In Praise of Forgetting. **Achieved**
4. To establish a detailed archive of parading histories for current and future Commissions.
 - By 31 March 2018, 78% off site storage information has been reviewed and actioned in accordance with the Information Retention and Disposal Schedule (target set at 50%). **Achieved**
5. Keep under review the operation of the relevant legislation and Commissions procedures.
 - Legislation/procedural rules were considered formally by the Commission in year. **Achieved**

BUSINESS PLAN OBJECTIVE 4 - To promote and facilitate mediation as a means of resolving disputes concerning public processions

Target:

1. Throughout the year, to explore mediation in areas where local agreement has not been reached, to ensure that the parties are made aware of the benefits of dialogue and to enable mediation where the parties agree to it.
 - The Commission identified and supported mediation in seven parading areas. **Achieved**

BUSINESS PLAN OBJECTIVE 5 - To maintain high standards of governance & ensure value for money is achieved

Target:

1. To promote the highest standards of corporate governance by defining and strengthening the key relationships amongst the accounting officer, the Audit Committee, the Commission and the sponsoring department.
 - The Secretary met with the sponsor department on 2 occasions in 2017/18 and provided Stewardship Statements on the activities of the Commission in line with best practice. The Secretary's report to the Commission is a standing agenda item at Commission meetings. The Audit Committee met three times in 2017/18. **Achieved**
2. By 31 March 2018, to have a more user-friendly website in line with Commission requirements.
 - Data cleansing exercise completed in relation to the search facility. However, further work on the database has been delayed until the completion of archiving work on hardcopy files. Introduction of the large parades alert accessed through the tickertape headline. **Not achieved**
3. By 31 March 2018, to provide administrative support to the Commission in an efficient, effective and economic manner within budget allocation.
 - Budget for 2017/18 has not been exceeded. **Achieved**

SUSTAINABILITY REPORT

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

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

The Secretariat has developed an action plan to reduce the reliance on paper within the office practices.

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From March 2015, parade and protest organisers are able to notify parades and parade related protests on-line, reducing use of paper. On-line notifications in 2017-18 accounted for almost 40 per cent of total notifications.

Lee Hegarty
Secretary and Accounting Officer

9 July 2018

ACCOUNTABILITY REPORT

Background

The Parades Commission for Northern Ireland (the Commission) is a non-departmental public body sponsored by the Northern Ireland Office (NIO). Created on 27 March 1997, its statutory responsibilities are set out in the Public Processions (Northern Ireland) Act 1998, 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 DEL and Capital DEL estimates. In 2017-18, the Commission was allocated a budget of £776k.

The Directors of the Commission comprise of the Secretary and the Commissioners.

The Secretary to the Commission, Lee Hegarty, was appointed 8 January 2018. The Secretary to the Commission has also been appointed as Accounting Officer.

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. The Chair is responsible for assessing the performance of the Secretary of the Commission, consulting with the NIO when carrying out that assessment.

COMMISSION MEMBERS

Members are appointed by the NIO. The term of appointment for the original appointments² was initially three years but was extended in December 2016. From 1 April 2017 until 31 March 2018, membership of the Commission was as follows:

Mrs Anne Henderson (Chair)
Ms Sarah Havlin
Mr Paul Hutchinson
Mr Colin Kennedy

² Original Commission appointments made 1st January 2014. Anne Marshall was appointed 1 April 2015 for a three year period. Geraldine McGahey was appointed 22 February 2016 to 31 December 2016 in line with the original appointment period of the Commission.

Ms Anne Marshall
Mrs Geraldine McGahey

ANNE HENDERSON

Anne qualified as a chartered accountant in 1988. She worked for the accountancy firms KPMG and BDO Stoy Hayward in Belfast. During her three years in the international audit division of Time Warner Inc., she was based in New York and London and travelled extensively within the USA and across Europe. She has held a number of public appointments including as vice-chair, and briefly chair, of the Northern Ireland Housing Executive. She is a former board member of the International Fund for Ireland and the Enterprise Equity companies.

SARAH HAVLIN

Sarah is a qualified and experienced solicitor and legal adviser. After a career in private practice she now specialises in judicial decision making and regulation. She is currently Certification Officer of Northern Ireland, a quasi-judicial and regulatory role in the field of industrial relations. She has a particular expertise in government and public policy in Northern Ireland and was awarded a professional certificate in Policy Development from the Irish Institute of Boston College and also holds a professional certificate in Regulation from the London School of Economics and Political Science. Sarah has held a number of other positions in public office, judicial decision-making, formal arbitration proceedings and regulatory affairs. She played a significant role in the review of administrative electoral boundaries in Northern Ireland, having previously served as an Assistant Local Government Boundaries Commissioner, Assistant District Electoral Areas Commissioner and currently as Parliamentary Boundary Commissioner for Northern Ireland.

COLIN KENNEDY

Colin is Chief Executive of 'Jordan's Gift' (a NI Charity assisting young people living with disability). Prior to taking up his current position he has been Chief Executive of the Mary Peters Trust and Chief Executive of Lenken Healthcare (Ireland) Ltd. He also spent 14 years in the finance industry. He is currently a member of the Mental Health Review Tribunal for Northern Ireland; a member of the Scrutiny Committee of the Pharmaceutical Society of Northern Ireland and a Director of the Northern Ireland Football League. He was a member of the Nursing and Midwifery Council Fitness to Practice Panel from 2009 to 2017 and served as Chairman of the General Dental Council Complaints Panel from 2006 to 2009 and as Northern Ireland representative on the NHS Pay Review Board from 2013 to 2015.

PAUL HUTCHINSON

Paul is the founder / director of Imagined Spaces, a company exploring creative community relations. A former Centre Director of Corrymeela (2009-14), Paul has a background in mental health, advocacy, mediation and the Arts. He worked for 12 years with NI Association for Mental Health, as a manager, advocate, practitioner / therapist, researcher. He was Associate Lecturer at the University of Ulster from 1999-2002, teaching Advocacy and Empowerment skills. He was a

Neighbourhood Renewal Advisor in North West England for 5 years, and worked for 7 years in community cohesion projects in Oldham, Burnley and Blackburn. Paul also has a background in various artistic fields as a documentary film-maker, writer and photographer. Paul is currently Visiting Professor at Dalhousie School of Law, Nova Scotia. His latest film is 'the choices we made - Bystanding and Conflict in Northern Ireland (2016)'.

ANNE MARSHALL

Anne qualified as a solicitor in 1998 and worked in private practice for 12 years specialising in criminal law and human rights work. She has also worked in the Children's Law Centre and as a prosecutor in the Public Prosecution Service. She was appointed as a Deputy District Judge in 2013 and sits in Criminal, Youth and Family Courts. She currently holds public appointments as Chair of the Exceptional Circumstances Body, Presiding Member of Civil Legal Services Appeals Panel and Chair of Police Appeals Tribunals. Since 2016 she also works as a Legal Assessor for the regulatory hearings of the Nursing and Midwifery Council. Anne is also a governor in a local primary school.

GERALDINE MCGAHEY

Geraldine McGahey stood down as Chief Executive of Larne Borough Council on 1 April 2015 when the new Northern Ireland district councils were formed. During her time as Chief Executive she was SOLACE's gender champion promoting women in local government, a representative on the Good Relations Panel reporting to the Office of the First and Deputy First Ministers and an appointee of the First Minister and Deputy First Minister to the Northern Zone Steering Committee for the Social Investment Fund. Previously, Mrs McGahey was a Building Control Surveyor in Belfast City Council (1993-2001) and Grants Officer with the Northern Ireland Housing Executive (1983-1989). She received an OBE for services to local government in the New Year Honours list for 2015. Mrs McGahey currently is an Equality Commissioner for Northern Ireland and a non-executive director for the Northern Health and Social Care Trust. She is also a mentor to the Woman's Leadership Initiative.

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 seconds 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.

For senior civil servants seconded from NICS, the remuneration is set by the Minister for Finance and Personnel following independent advice from the Review Body on Senior Salaries.

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

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

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 2018 amounted to £176,124 (2016-17: £172,538) and the expenses incurred by the Commissioners were £401 (2016-17: £1,085). Both the Chair and Commissioners are non-Northern Ireland Civil Service, therefore they are not pensionable. The salary entitlement of the Chair and Commissioners for 2017-18 was as follows:

Commission Member	2017-18		2016-17	
	Salary Range £000	Benefits in Kind (to nearest £100)	Salary Range £000	Benefits in Kind (to nearest £100)
Anne Henderson (Chair)	50-55	-	50-55	-
Sarah Havlin	20-25	-	20-25	-
Colin Kennedy	20-25	-	20-25	-
Paul Hutchinson	20-25	-	20-25	-
Anne Marshall	20-25	-	20-25	-
Geraldine McGahey	20-25	-	20-25	-

This Commission was initially appointed for a 3-year period ending December 2016. The NIO has extended the appointment of this Commission for a further 3-year period ending December 2019. Commissioner Marshall, who was originally appointed mid-term of the current Commission, was separately re-appointed for 3 years ending 31 March 2021.

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.

**REMUNERATION (INCLUDING SALARY) AND PENSION ENTITLEMENTS
AUDITED**

Single total figure of remuneration										
Officials	Salary (£'000)		Performance Pay or Bonus payments (£'000)		Non-Cash Benefits (to nearest £100)		Pension benefits (to the nearest £'000)***		Total	
	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17
Rene Murray*	50-55	65-70	-	-	-	-	139,000	27,000	190-195	95-100
Lee Hegarty**	15-20	n/a	-	-	-	-	15,000	n/a	25-30	n/a

* Rene Murray retired 31 December 2017. Her full-time equivalent salary for 2017-18 was £65,000-£70,000.

**Lee Hegarty was appointed from 08 January 2018. His full-time equivalent salary for 2017-18 was £65,000 to £70,000.

** The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

There were no bonuses paid in 2017-18 (2016-17: £Nil).

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

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 2017-18.

PENSION ENTITLEMENTS

Ms Rene Murray was appointed Secretary/Accounting Officer, from 09 June 2014 and retired on 31 December 2017. Mr Lee Hegarty was appointed as Secretary

Accounting Officer from 08 January 2018. An interim Accounting Officer was appointed for the period 1-7 January 2018, this was the Deputy Secretary, Joan McClelland.

Pension Entitlements					
	Real increase in pension at pension age and lump sum at 31/3/18	Total accrued pension at pension age at 31/03/18 and related lump sum	Cash Equivalent Transfer Value at 31/03/17	Cash Equivalent Transfer Value at 31/03/18	Real increase in CETV
	£000	£000	£000	£000	£000
Rene Murray*	0 plus lump sum 42.5 - 45	20 -25 plus lump sum 140 -145	672	581	-129
Lee Hegarty	0 – 2.5 plus nil	10 -15 plus nil	145	154	7

*Rene Murray retired 31 December 2017. Pension disclosure is as at 31 December 2017.

PENSION ARRANGEMENTS

Pension benefits are provided through the Civil Service pension arrangements. 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 with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (**classic**, **premium** or **classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus**, **nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSP after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into **alpha** sometime between 1 June 2015 and 1 February 2022. All members who switch to **alpha** have their PCSPS benefits 'banked', with those 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 pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the

PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** –as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages

Further details about the Civil Service pension arrangements can be found at <http://www.civilservicepensionscheme.org.uk>

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent

spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

COMPENSATION ON EARLY RETIREMENT

There were no redundancy or departure costs paid or payable by the Parades Commission in 2017-18 or 2016-17 in respect of Civil Service or other compensation schemes.

PAYMENTS TO PAST DIRECTORS

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

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

	2017-18	2016-17
	Salary	Salary
Band of Highest Paid Director's / Commissioner's FTE Total Remuneration	£000 65-70	£000 65-70
Median Total Remuneration	£22,513	£22,220
Ratio	3.00	3.04

The highest paid Director in the Parades Commission in the financial year 2017-18 was paid in the band £65,000 - £70,000 FTE (2016-17 was £65,000 - £70,000). As the Commissioners are salaried, their salary is the Full Year Equivalent and Full Time Equivalent pay. In 2017-18, the salary of the highest paid Director, was 3.00 times (2016-17: 3.04 times) the median remuneration of the workforce, which was £22,513 (2016-17: £22,220).

Remuneration ranged from £21,838 to £63,996 (2016-17: £18,689 to £68,306).

STAFF REPORT (Audited)

Number of Senior Civil Service Staff

Grade of Senior Civil Servant	2017-18 Number of Staff	2016-17 Number of Staff
5	1	1

Staff Numbers and Costs

Average number of persons engaged

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

	2017-18			2016-17
	Total	Commissioners* and Seconded Staff	Agency Staff	Total
Directly engaged	8	8	-	9
Other	6	6	-	6
Total	14	14	-	15

* 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.

Costs	2017-18			2016-17
	Total	Seconded staff	Agency Staff	Total
	£	£	£	£
Wages and Salaries	444,000	444,000	-	447,432
Social security costs	45,452	45,452	-	44,134
Other pension costs	63,243	63,243	-	67,768
Total net costs	552,695	552,695	-	559,334

Staff Composition

	2017-18			2016-17		
	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	4	2	6	4	2
Senior Civil Service	1	1	0	1	1	0
Secretariat Staff	7	4	3	8	4	4
Total	14	9	5	15	9	6

Managing Attendance

The Parades Commission is comprised of seconded civil servants and manages attendance in line with the policies of secondees' parent departments. Staff absence arising as a result of illness, including injuries, disability or other health problems, was approximately 1 day per employee in 2017-18 (2016-17: 1.8 days).

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 of opportunity and to a good and harmonious working environment and atmosphere in which all staff are encouraged to apply

their diverse talents and in which no member of staff feels under threat or intimidation.

Employee Involvement

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

The Parades Commission recognises the benefits of keeping employees informed of the progress of the business and of involving them in the Commissions 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.

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 2017-18 (2016-17: £nil).

Off-payroll engagements

There were no off-payroll engagements in 2017-18 (2016-17: £nil).

Exit packages

There were no exit packages in 2017-18 (2016-17: £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 net resource outturn, application of resources, 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
- ensure there is no relevant audit information of which the entity's auditors are unaware, and take all the steps necessary to be aware of any relevant audit information and to establish that the entity's auditors are aware of that information; 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.

GOVERNANCE REPORT

1. 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.

From 1 April 2017 to 31 March 2018, the Commission had six Commissioners, including its Chair. It is supported by a secretariat. The secretariat had on average 8 seconded staff, including myself, the Secretary, also seconded. I am also appointed as Accounting Officer. The Commission normally meets on a weekly basis and its approval is required for any significant changes relating to the operation of the Parades Commission. The Commission also has an Audit and Risk Committee which meets formally three 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 have to be approved by the Commission.

Management and I meet with the sponsor division within the NIO on a quarterly basis to discuss corporate issues.

2. Scope of Responsibility

I was appointed Accounting Officer on 08 January 2018, and was advised about the system of internal control in operation prior to my appointment by my predecessor, Rene Murray.

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

In my role as Secretary to the Commission, I am responsible for the effective operation of the secretariat and for managing its financial and manpower 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 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 in 2017-18. There were no Ministerial directions in the 2017-18 financial year.

3. Governance Framework

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



Audit and Risk Committee

The Audit and Risk Committee supports the Accounting Officer and the Commission in their responsibilities for issues of risk, control and governance by reviewing whether proportionate assurances for meeting the Commission's and Accounting Officer's responsibilities are available and by testing the reliability and integrity of these assurances. This includes oversight of the effective operation and impact of the Framework document and the Commission's business planning process.

The Audit and Risk Committee is comprised of all Commissioners, except the Chair of the Commission and must have two Commissioners in attendance to be quorate. The Audit and Risk 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 three times per year and more frequently as required. In addition to providing all Commissioners with a copy of the minutes of meetings of the Committee, the Chair of the Audit and Risk Committee briefs the Commission after each meeting.

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

Commissioner / Secretariat	Audit and Risk Committee Attendance
Sarah Havlin (Chair)	2/3
Geraldine McGahey	3/3
Colin Kennedy	2/3
Anne Marshall	3/3
Rene Murray	3/3

The Audit and Risk Committee, over the course of the year, fulfilled its role in reviewing the comprehensiveness of assurances, risk processes, and the integrity of financial reports to be able to provide assurance on same to the Commission.

During the 2017-18 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 managements 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.

4. Corporate Governance Code

The Commission conducts its affairs in accordance with a comprehensive corporate governance framework. Although not part of central government, the Commission is expected to follow the Corporate Governance Code (*Corporate governance in central government departments, code of good practice, published*

by *HM Treasury and the Cabinet Office, July 2011*) as far as applicable. The Commission has a comprehensive Framework document agreed with the NIO which sets down its values and principles, and lines of accountability.

I complete Stewardship Statements bi-annually, based on my own knowledge plus assurances from managers within the secretariat. These statements are sent to the sponsor department. The purpose of the statements is to improve management and control by identifying management's specific responsibilities and seeking a written assurance that they have been exercised with due care and attention. These statements also inform the content of this Governance Statement.

5. Commission's Performance

Throughout 2017-18, the Commission effectively discharged its statutory functions and duties. It listened to evidence 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.

The Commission, with assistance from the secretariat, has developed systems and processes within the Parades Commission. Whilst the Commission was content to continue with the strategic direction outlined during the 'Strategic Planning 2014-17' in February 2014, one additional strategic objective was included, to incorporate the Commission's operational role i.e. to consider particular proposed parades and to issue determinations as deemed necessary. The four original strategic objectives were to seek to empower and support communities to take control and make their own decisions; commit to improving strategic engagement with parades organisers, protest groups and wider groups; to promote positive feedback / success stories of positive parades; and, explore strategic partnerships to enhance the work of the Commission.

With these strategic objectives agreed, in March 2015, the Commission developed its objectives for the forthcoming year, forming a basis for the 2017-18 Business Plan. The objectives set for 2017-18 reflect the Commission's statutory duties and functions, incorporating its strategic vision. The 2017-18 Business Plan can be found on the website³.

The Commissioners completed a self-assessment, to evaluate their performance in 2017-18. The Commission has now completed four years and is generally content that all areas are operating effectively.

³ <https://www.paradescommission.org/getmedia/43948ffb-d964-46b6-960b-641bc723f9af/NorthernIrelandParadesCommission.aspx>

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

6. Internal Audit Reports Submitted to Audit and Risk Committee

In 2017-18, ASM were internal auditors to the Parades Commission, appointed through a tender competition. The services provided by ASM 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.

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 2017-18:

- Payroll and Travel and subsistence
- Move to Account NI; and
- Follow-up Review of outstanding recommendations.

Two new recommendations have been accepted and implemented in regard to the move to Account NI. These were:

1. The Commission should engage with the Northern Ireland Office to establish an action plan to provide the required Fixed Asset information to Account NI; and
2. The Commission should also engage with Account NI to set up processes for the management of Fixed Asset information after the transfer to Account NI has taken place.

In the Annual Assurance Statement, the Internal Auditors stated that, during the year ended 31 March 2018, the Commission's systems in relation to risk management, control and governance were adequate and operated effectively, thereby providing an overall satisfactory assurance in relation to the effective and efficient achievement of the Commission's objectives.

7. 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 has been in place in the Parades Commission for the year ended 31 March 2018 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

The system is based on a framework of regular management information, administrative procedures, including the segregation of duties, and a system of delegation and accountability. In particular it includes:

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

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

The Commission operates a "traffic light" corporate risk register in line with Government guidance. The Commission revised its corporate risk register 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, examined existing risk control tools and, if necessary, take 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 2017-18 our main risks were financial and reputational risks, including maintenance of IT and protection of our information. One new risk emerged in 2017-18 regarding failure to maintain quality accounting processes following the onboarding to Account NI April 2017. The risk has been managed

and no significant control issues have materialised. On-going operational risks are managed as follows:

- As an on-going process any risk is identified, evaluated and controlled by me and my management team and following advice from 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's 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.

8. Personal Data Related Incidents

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

9. Significant Internal Control Issues

There were no significant internal control issues identified during 2017-18. There is no relevant audit information of which the external auditors are unaware.

L Hegarty
Secretary and Accounting Officer

9 July 2018

Parliamentary Accountability and Audit Report

- 1.1 The accounts of the Parades Commission for Northern Ireland are audited by the Comptroller and Auditor General under the Northern Ireland Act 1998. The audit fee charged was £14,500 (£15,000 in 2016-17). The auditors received no fees for non-audit services. The auditors have been provided with all relevant audit information necessary to complete their audit and the Accounting Officer has taken all the necessary steps to ensure that the auditors are aware of any relevant information.
- 1.2 All expenditure was applied to the purpose intended by Parliament (audited).
- 1.3 No fees or charges were paid by the Parades Commission for Northern Ireland (audited).
- 1.4 The Parades Commission for Northern Ireland has no remote contingent liabilities (audited).
- 1.5 The Parades Commission for Northern Ireland had no losses or special payments (audited).
- 1.6 The Parades Commission for Northern Ireland's net expenditure in 2017-18 was £727,560. The total comprehensive expenditure for prior years was as follows:

Expenditure and income

	2017-18 £	2016-17 £	2015-16 £	2014-15 £
Net Expenditure	727,560	722,231	714,985	964,021
Other Comprehensive Expenditure	<u>-1,418</u>	<u>-4,418</u>	<u>-1,211</u>	<u>-1,056</u>
Total Comprehensive Expenditure	726,142	717,813	713,774	962,965

L. Hegarty
Secretary and Accounting Officer

9 July 2018

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS

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 2018 under the Public Processions (Northern Ireland) Act 1998. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion:

- the financial statements give a true and fair view of the state of Parades Commission for Northern Ireland's affairs as at 31 March 2018 and of comprehensive expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the 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 of opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom. 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 2016. I am independent of the Parades Commission for Northern Ireland in accordance with the ethical requirements that are relevant to my audit and 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.

Responsibilities of the Commission and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Commission and the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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.

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. 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.

As part of an audit in accordance with ISAs (UK), I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parades Commission for Northern Ireland's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Opinion on other matters

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Secretary of State directions made under the Public Processions (Northern Ireland) Act 1998;
- in the light of the knowledge and understanding of the Parades Commission for Northern Ireland and its environment obtained in the course of the audit, I have not identified any material misstatements in the Performance Report or the Accountability Report; and
- the information given in Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse
Comptroller and Auditor General

Date 11 July 2018

Financial Statements for the Year Ended 31 March 2018

Statement of Comprehensive Net Expenditure for the year ended 31 March 2018

		2017-18	2016-17
	Notes	£	£
Expenditure			
Staff costs	2	552,695	559,334
Other expenditure	3	145,883	137,854
Depreciation and amortisation	3	27,446	25,059
Revaluation	3	11	(326)
Loss on disposal	3	1,525	310
Net Expenditure		727,560	722,231
Net Expenditure after interest		727,560	722,231
Other Comprehensive Expenditure			
Items that will not be reclassified to net operating costs:			
Net gain on revaluation of property, plant and equipment	5	(497)	(1,344)
Net gain on revaluation of Intangibles	6	(921)	(3,074)
Total Comprehensive Expenditure for the year ended 31 March 2018		726,142	717,813

The above expenditure is derived from continuing operations.

The notes on pages 43-53 form part of these accounts.

**Statement of Financial Position
as at 31 March 2018**

		2017-18		2016-17	
	Notes	£	£	£	£
Non-current assets:					
Property, plant and equipment	5		26,102		23,244
Intangible assets	6		23,285		39,842
Total non-current assets			49,387		63,086
Current assets:					
Trade and other receivables	8	21,039		19,796	
Total current assets			21,039		19,796
Total assets			70,426		82,882
Current liabilities:					
Trade and other payables	10	(67,342)		(42,601)	
Total current liabilities			(67,342)		(42,601)
Non-current assets less net current liabilities			3,084		40,281
Assets less liabilities			3,084		40,281
Taxpayers' equity					
Revaluation reserve			4,350		5,623
General reserve			(1,266)		34,658
			3,084		40,281

The financial statements on pages 39-42 were approved by the Commission on 27 June 2018 and were signed on its behalf by:

Lee Hegarty

Accounting Officer

9 July 2018

Date

The notes on pages 43-53 form part of these accounts.

Statement of Cash Flows
for the year ended 31 March 2018

		2017-18	2016-17
	Notes	£	£
Cash flows from operating activities			
Net Expenditure after interest	SoCNE	(727,560)	(722,231)
Adjustments for non-cash transactions:			
Depreciation & amortisation	5,6	27,446	25,059
Revaluations through SoCNE		11	(326)
Adjust for loss on disposal	5	1,525	310
(Increase) / decrease in trade and other receivables	8	(1,243)	6,083
<i>Less movements in receivables relating to items not passing through the Net Expenditure account</i>			
Increase / (decrease) in trade payables	10	24,741	(52,274)
<i>Less movements in payables relating to items not passing through the Net Expenditure account</i>		(3,484)	5,040
Net cash outflow from operating activities		(678,564)	(738,339)
Cash flows from investing activities			
Purchase of property, plant and equipment		(10,381)	(6,397)
Purchase of intangible assets		-	(6,120)
Net cash outflow from investment activities		(10,381)	(12,517)
Cash flows from financing activities			
Funding from Parent Department	SoCITE	688,945	750,856
Net cash inflow from financing activities		688,945	750,856
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 43-53 form part of these accounts.

Statement of Changes in Taxpayers' Equity**for the year ended 31 March 2018**

		General Reserve	Revaluation Reserve	Total Reserves
	Notes	£	£	£
Balance at 31 March 2016		5,392	1,846	7,238
Changes in taxpayers' equity for 2016-17				
Net gain on revaluation of property, plant and equipment	5		1,344	1,344
Net gain on revaluation of intangible assets	6		3,074	3,074
Comprehensive expenditure for the year		(722,231)	-	(722,231)
Transfers between reserves		641	(641)	-
Funding from parent		750,856	-	750,856
Balance at 31 March 2017		34,658	5,623	40,281
Changes in Taxpayers' equity for 2017-18				
Net gain on revaluation of property, plant and equipment	5		497	497
Net gain on revaluation of intangible assets	6		921	921
Comprehensive expenditure for the year		(727,560)	-	(727,560)
Transfers between reserves		2,691	(2,691)	-
Funding from parent		688,945	-	688,945
Balance at 31 March 2018		(1,266)	4,350	3,084

The notes on pages 43-53 form part of these accounts.

**Notes to the Parades Commission's Accounts
for the year ended 31 March 2018**

1. Statement of accounting policies

The Financial statements have been prepared in accordance with the 2017-18 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Parades Commission for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Parades Commission for Northern Ireland for the year ending 31 March 2018 are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

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

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

1.2 Critical accounting estimates and key judgements

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

(i) - Depreciation of property, plant and equipment

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

(ii) - Impairment of property, plant and equipment

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

1.3 Funding

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

1.4 Property, plant and equipment and depreciation

Expenditure on 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 printer 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

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 (including VAT) or more.

Intangible assets are re-valued annually using appropriate indices compiled by the ONS. Amortisation is provided on a straight line basis. The estimated useful lives for amortisation purposes are:

Software licences	5 years
Website development	5 years
Computer software	5 years

1.6 Operating Leases

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

1.7 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS) and the Principal Civil Service Pension Schemes (NI) (PCSPS (NI)) which are described in Note 2. The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Commission recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS and PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS and PCSPS (NI). In respect of the defined contribution schemes, the Commission recognises the contributions payable for the year.

1.8 Value Added Tax

The Commission is not VAT registered, therefore all expenditure is inclusive of VAT.

1.9 Staff Costs

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

1.10 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2018

The Parades Commission has reviewed the standards, interpretations and amendments to published standards that became effective during 2017-18 and which are relevant to its operations. The adoption of these standards has not had a significant impact on the Commission's financial position or results.

1.11 Impending application of newly issued accounting standards not yet effective

The Parades Commission has not adopted any standards or interpretations in advance of the required implementation dates.

The following standards or interpretations have been issued by the International Accounting Standards Board but have not been adopted:

IFRS 9 – Financial Instruments replaces IAS 39 Financial Instruments: Recognition and Measurement. The standard was adopted from 1 January 2018 and will be applied from 1 April 2018. IFRS 9 provides a more principles based approach, including the classification and measurement of financial assets and liabilities. The Commission does not expect this standard to have a significant impact on future accounts.

IFRS 15 – Revenue from Contracts with Customers replaces IAS 18 Revenue. The standard was adopted from 1 January 2018 and will be applied from 1 April 2018. The core principle of this standard is that an entity recognises revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled to in exchange for those goods or services. The Commission does not consider that the recognition requirements of IFRS 15 will significantly impact on revenue recognition in future financial statements.

IFRS 16 – Leases replaces IAS 17 Leases and related interpretations and has an effective date of 1 January 2019. The new standard provides a single lessee accounting model, requiring lessees to recognise assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value. Lessors continue to classify leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17. The new standard is expected to be applied from 1 April 2019. The Commission expects IFRS 16 to have a material impact on future accounts as we bring current operating leases on to the Statement of Financial Position.

1.12 Segmental Reporting

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

2. Staff

Staff costs comprise:

	2017-18			2016-17
	Total	Seconded staff	Agency Staff	Total
	£	£	£	£
Wages and Salaries	444,000	444,000	-	447,432
Social security costs	45,452	45,452	-	44,134
Other pension costs	63,243	63,243	-	67,768
Total net costs	552,695	552,695	-	559,334

3. Other Expenditure

	Note	2017-18	2016-17
		£	£
Other Expenditure:			
Rent and Rates		54,932	43,320
Computer Maintenance and Software		35,859	26,389
Professional Advisers Fees		19,700	31,565
Auditor's remuneration		14,500	15,000
Advertising & Publications		10,093	10,031
Telecommunications		5,876	4,986
Other Expenditure		2,534	1,890
Accommodation costs		1,908	2,408
Travel, subsistence & hospitality		481	1,113
Training		-	1,152
Subtotal Other Expenditure		145,883	137,854
Non-cash items:			
Amortisation	6	17,479	15,875
Depreciation	5	9,967	9,184
		27,446	25,059
(Gain) / Loss on Disposal	5	1,525	310
Revaluations through SoCNE	5	11	(326)
Subtotal Non-cash items		28,982	25,043
Total		174,865	162,897

4. Income

There was no income received in 2016-17 or 2017-18.

5.a. Property, Plant and Equipment

	Information Technology	Furniture & Fittings	Total
	£	£	£
Cost or valuation			
At 1 April 2017	49,523	6,583	56,106
Additions	13,864	-	13,864
Disposals	(6,813)	-	(6,813)
Revaluations through SoCNE	-	(75)	(75)
Revaluations	1,369	-	1,369
At 31 March 2018	57,943	6,508	64,451
Depreciation			
At 1 April 2017	27,610	5,252	32,862
Charged in year	9,562	405	9,967
Disposals	(5,288)	-	(5,288)
Revaluations through SoCNE	-	(64)	(64)
Revaluations	872	-	872
At 31 March 2018	32,756	5,593	38,349
Carrying amount at 31 March 2018	25,187	915	26,102
Carrying amount at 31 March 2017	21,913	1,331	23,244
Asset financing:			
Owned	25,187	915	26,102
Carrying amount at 31 March 2018	25,187	915	26,102

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

	Information Technology	Furniture & Fittings	Total
	£	£	£
Cost or valuation			
At 1 April 2016	49,242	6,583	55,825
Additions	6,397	-	6,397
Disposals	(8,703)	-	(8,703)
Revaluations through SoCNE	326	-	326
Revaluations	2,261	-	2,261
At 31 March 2017	49,523	6,583	56,106
Depreciation			
At 1 April 2016	26,308	4,847	31,155
Charged in year	8,779	405	9,184
Disposals	(8,393)	-	(8,393)
Revaluations through SoCNE	-	-	-
Revaluations	916	-	916
At 31 March 2017	27,610	5,252	32,862
Carrying amount at 31 March 2017	21,913	1,331	23,244
Carrying amount at 31 March 2016	22,934	1,736	24,670
Asset financing:			
Owned	21,913	1,331	23,244
Carrying amount at 31 March 2017	21,913	1,331	23,244

6.a. Intangible assets

	Website	Total
	£	£
Cost or valuation		
At 1 April 2017	84,851	84,851
Revaluations	3,494	3,494
At 31 March 2018	88,345	88,345
Amortisation		
At 1 April 2017	45,008	45,008
Charged in year	17,479	17,479
Revaluations	2,573	2,573
At 31 March 2018	65,060	65,060
Carrying amount at 31 March 2018	23,285	23,285
Carrying amount at 31 March 2017	39,843	39,843
Asset financing:		
Owned	23,285	23,285
Carrying amount at 31 March 2018	23,285	23,285

6.b Intangible assets (continued)

	Website	Total
	£	£
Cost or valuation		
At 1 April 2016	79,059	79,059
Additions	1,080	1,080
Revaluations	4,712	4,712
At 31 March 2016	84,851	84,851
Amortisation		
At 1 April 2016	27,495	27,495
Charged in year	15,875	15,875
Revaluations	1,638	1,638
At 31 March 2017	45,008	45,008
Carrying amount at 31 March 2017	39,843	39,843
Carrying amount at 31 March 2016	51,564	51,564
Asset financing:		
Owned	39,843	39,843
Carrying amount at 31 March 2017	39,843	39,843

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

	2017-18	2016-17
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	19,402	19,796
Other receivables	1,637	-
	21,039	19,796

9. Cash and cash equivalents

The Parades Commission does not operate its own bank account nor does it hold petty cash. The NIO make payments on behalf of the Parades Commission.

10. Trade payables and other current liabilities

	2017-18	2016-17
	£	£
Amounts falling due within one year:		
Trade payables	31,471	13,321
Accruals and deferred income	35,871	29,280
	67,342	42,601

11. Commitments under leases

11.1 Operating leases

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

	2017-18	2016-17
Buildings	£	£
Not later than one year	31,237	16,017
Later than one year and not later than five years	56,912	-
Later than five years	-	-
	88,149	16,017

The property lease on Andras House terminates on 25 January 2021.

11.2 Finance leases

The Parades Commission has no obligations under finance leases.

12. Capital Commitments

The Parades Commission does not have any capital commitments as at 31 March 2018 (2017: £nil).

13. Contingent Liabilities disclosed under IAS 37

The Parades Commission has no contingent liabilities at 31 March 2018 (31 March 2017 £nil).

14. 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.

15. Events after the Reporting Date

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

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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