

Company registration number: NI063330

Charity registration number: 102975

Belfast Orangefest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2025

Belfast Orangefest

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Belfast Orangefest

Reference and Administrative Details

Trustees	Mr Mervyn Bishop Mr William Mawhinney Mr William Hughes Mr Spencer Beattie Mr Raymond Spiers Mr Wilson Finlay Rev Mervyn Gibson
Secretary	Mr William Mawhinney
Charity Registration Number	102975
Company Registration Number	NI063330
Registered Office	177 Shankill Road, Belfast Northern Ireland BT13 1FP
Independent Examiner	RBCA Limited Chartered Accountants Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG
Bankers	Danske Bank Limited Donegall Square West Belfast BT1 6JS

Belfast Orangefest

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 2025.

Objectives and activities

The company's objectives and principal activities are to:

- Promote the Belfast 12th Celebrations in a manner that is increasingly acceptable and welcoming to all
- Promote all Orange events in Belfast in a manner that allows all to attend and this is being achieved through our theme "Education through Celebration"

The main objectives and activities for the year continue to focus on the theme "Education through Celebration" in a wide variety of events such as:

- Launch of the Belfast 12th: Band performances, Highland Dancers, Lambeg Drumming, Poetry
- The 12th Celebrations: bands, parades, historical re-enactments, children's entertainment
- Art, Poetry, Photographic and short story competitions for Primary, Secondary and young adults
- Partnership with Belfast City Centre Management and its wider network to show that Belfast City Centre is open and welcoming on 12th July for everyone
- Promote the 12th July as a fully Family Friendly through separate projects event striving to negate any possible anti-social behaviour from any quarter
- Promote the 12th July as a Tourist attraction and increase footfall in Belfast City Centre
- Actively continue in the process to attempt to get Ethnic Minorities to participate in our information programme

Public benefit

The public benefit of the charitable company is:

to advance education about the Orange institution's, history and traditions to the general public and our members. The direct benefit from these purposes is that the beneficiaries will gain knowledge about the history, literature, cultural traditions and music of the Orange institution. A further benefit of advancing culture is that the heritage of the Orange institution will be preserved for generations to come, Through our activities we are bringing people together to experience our traditions which brings great enjoyment to many people, for example our 12th July celebrations brings many families from across Northern Ireland out to enjoy the parades and entertainment provided completely free of charge. We are continually working to promote and expand this festival to all the people. We support the many constituents to promote our traditions by the provision of Ulster Scots dancing and Marching bands instruction again completely free of charge.

The direct benefit that comes from advancing the education of the general public about our traditions is that it will promote a greater understanding and awareness of our traditions within and without our core membership. We see this as an important role in promoting good community relations with all other cultural traditions. By educating others we aim to challenge myths and stereotypes about the Orange institution, for example, we offer open days in Schools, Youth and Community groups so that people who so wish may improve their understanding of our activities.

Belfast Orangefest

Trustees' Report

Achievements and performance

Belfast Orangefest are a Not-for-Profit Charity Registered Organisation and as such rely almost completely of Funding from several sources to remain operational. After a fairly dry period in 2023 - early 2024 with appreciations to our two main funders (Belfast City Council and The Department for Communities) we have re-invigorated the organisation in 2024 with plans already progressed for 2025.

During this reporting period we had a significant success with our Annual 12th July activities held in the Belfast City Hall Grounds and at the Parade Demonstration area for the first time in several years on Friday 12th July 2024.

We also have organised and attended/supported many of our own core values of of Remembrance,

This was made possible due to late Funding received from Belfast City Council which allowed us to provide for all entertainment, Food Market, Mini Circus style activities, Street circus, Tours of the City Hall, and similar but smaller at the Demonstration Field; all of which were in and around and in support of the 12th July Parade in Belfast, resulting in larger than usual attendances at both events. This also include City Centre Shop Opening on the 12th July which proved to be success for Retail outlets.

Financial review

During the year the charitable company received income of £68,436. The costs in the year were £53,787 which resulted in an overall surplus of £14,649.

Plans for future periods

Plans have already been implemented for a repeat (albeit improved and enhanced) City Hall Grounds Project for 2025, once again with appreciations being extended to the Belfast City Hall in providing the Funding stream.

The Department of Communities have also re-instigated Funding for Project Costs inclusive of Office, Staff Payments and Other Costs in 2025 which has enabled Belfast Orangefest to resume its core Aim of providing a drop-in service to the Communities where we can assist their requirements and/or signpost them to areas which can assist. It is believed that this is a vital part of our core objectives that is only possible because of the Departments decision to re-instate our Funding for 2025 and we sincerely hope beyond.

Belfast Orangefest

Trustees' Report

Structure, governance and management

The organisation is a company limited by guarantee, incorporated on the 1st of January 2007 and awarded charitable status on that same date. This charitable company registered with the Charity Commission for Northern Ireland on 25th June 2015 (Charity Registration Number NIC 102975). The Company was established under a Memorandum of Association and is governed under its Constitution.

Belfast Orangefest has a Board of Directors of 7 members and an Advisory / Management Committee of 14 members who meet on a monthly basis and are responsible for the strategic direction and policy of the company. There is also a Director of Development who is in attendance but does not qualify for voting rights at these meetings.

A procedure of delegation is employed by the Management and Advisory Committee to the Director of Development who is charged with the day to day responsibilities of the company and has the operational management responsibility for the adherence to good governance and working practices.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. Under the requirements of the Constitution the members of the Board of Directors are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. The traditional skills of management and company-related practical skills are well represented by the Board of Directors.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Mervyn Bishop
	Mr William Mawhinney
	Mr William Hughes
	Mr Spencer Beattie
	Mr Raymond Spiers
	Mr Wilson Finlay
	Rev Mervyn Gibson
Secretary:	Mr William Mawhinney

Belfast Orangefest

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

01 Nov 2025

The annual report was approved by the trustees of the charity on and signed on its behalf by:

M. Bishop

.....
Mr Mervyn Bishop
Trustee

Belfast Orangefest

Independent Examiner's Report to the trustees of Belfast Orangefest ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity's trustees of Belfast Orangefest (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Belfast Orangefest are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008 ('the 2008 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Belfast Orangefest

Independent Examiner's Report to the trustees of Belfast Orangefest ('the Company')

Brian Stewart
.....

Brian Stewart
For on and behalf of RBCA Limited
Chartered Accountants

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

02 Nov 2025

Date:.....

Belfast Orangefest

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Charitable activities	4	<u>68,436</u>	<u>68,436</u>	<u>4,278</u>
Total income		<u>68,436</u>	<u>68,436</u>	<u>4,278</u>
Expenditure on:				
Charitable activities	5	<u>(53,787)</u>	<u>(53,787)</u>	<u>(15,614)</u>
Total expenditure		<u>(53,787)</u>	<u>(53,787)</u>	<u>(15,614)</u>
Net income/(expenditure)		<u>14,649</u>	<u>14,649</u>	<u>(11,336)</u>
Net movement in funds		14,649	14,649	(11,336)
Reconciliation of funds				
Total funds brought forward		<u>600</u>	<u>600</u>	<u>11,936</u>
Total funds carried forward	9	<u><u>15,249</u></u>	<u><u>15,249</u></u>	<u><u>600</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 9.

The notes on pages 10 to 15 form an integral part of these financial statements.

Belfast Orangefest

(Registration number: NI063330) Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		16,249	1,036
Creditors: Amounts falling due within one year	8	<u>(1,000)</u>	<u>(436)</u>
Net assets		<u>15,249</u>	<u>600</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>15,249</u>	<u>600</u>
Total funds	9	<u>15,249</u>	<u>600</u>

For the financial year ending 28 February 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 01 Nov. 2025..... and signed on their behalf by:

M. Bishop

.....
Mr Mervyn Bishop
Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

Belfast Orangefest

Notes to the Financial Statements for the Year Ended 28 February 2025

1 Charity status

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 177 Shankill Road, Belfast, BT13 1FP.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Belfast Orangefest meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Fund structure

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Belfast Orangefest

Notes to the Financial Statements for the Year Ended 28 February 2025

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Belfast Orangefest

Notes to the Financial Statements for the Year Ended 28 February 2025

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC 102975.

Belfast Orangefest

Notes to the Financial Statements for the Year Ended 28 February 2025

4 Income from charitable activities

	Unrestricted funds Other £	Total 2025 £	Total 2024 £
Department for Social Development	20,231	20,231	4,278
Belfast City Council.	48,000	48,000	-
Awards for All	205	205	-
	68,436	68,436	4,278

5 Expenditure on charitable activities

	Unrestricted funds Other £	Total 2025 £	Total 2024 £
Charitable activities	53,787	53,787	15,614

6 Trustees remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity (2024: £Nil).

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	-	11,000

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Management staff	-	1

No employee received emoluments of more than £60,000 during the year (2024: £Nil)

Belfast Orangefest

Notes to the Financial Statements for the Year Ended 28 February 2025

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	233
Accruals	1,000	203
	1,000	436

9 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Unrestricted funds				
General	600	68,436	(53,787)	15,249

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Unrestricted funds				
General	11,936	4,278	(15,614)	600

Belfast Orangefest

Notes to the Financial Statements for the Year Ended 28 February 2025

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 28 February 2025 £
Current assets	16,249	16,249
Current liabilities	<u>(1,000)</u>	<u>(1,000)</u>
Total net assets	<u>15,249</u>	<u>15,249</u>

	Unrestricted funds General £	Total funds at 29 February 2024 £
Current assets	1,036	1,036
Current liabilities	<u>(436)</u>	<u>(436)</u>
Total net assets	<u>600</u>	<u>600</u>