



**Commissioner for Older People  
for Northern Ireland**

**The Commissioner for Older People for Northern Ireland**

**Annual Report & Financial  
Statements  
For the year ended 31 March 2019**

**Laid before the Northern Ireland Assembly under the  
Commissioner for Older People Act (Northern Ireland) 2011  
by the Department for Communities**

**on**

**12 November 2019**

# Commissioner for Older People for Northern Ireland Annual Report and Financial Statements Year ended 31 March 2019

<b>CONTENTS</b>	<b>PAGE</b>
<b>Performance Report</b>	
a) Overview	1
1) Commissioner's Statement	4
2) Chief Executive's Report	6
3) Introduction	8
4) Purpose, Aims and Activities	9
5) Principal Risks and Uncertainties	9
6) Going Concern	11
7) Performance Summary	11
b) Performance Analysis	23
<b>Accountability Report</b>	
Corporate Governance Report	28
Directors' Report	28
Statement of Accounting Officer's responsibilities	31
Governance Statement	33
Remuneration and staff report	39
Assembly Accountability and Audit Report	52
Certificate and Report of the Comptroller and Auditor General	53
<b>Financial Statements</b>	
Statement of Comprehensive Net Expenditure	56
Statement of Financial Position	57
Statement of Cash Flows	58
Statement of Changes in Taxpayers' Equity	59
Notes to the Accounts	60

## **PERFORMANCE REPORT**

### **a) OVERVIEW**

The purpose of the overview is to give the user an understanding of the organisation and its purpose. It highlights the key risks to the achievement of objectives and gives details of the performance in the year.

The Commissioner for Older People was established under the Commissioner for Older People Act (Northern Ireland) 2011. The Commissioner is a non-departmental public body (NDPB), and is sponsored by the Department for Communities (DfC).

The principal aim of the Commissioner for Older People for Northern Ireland (COPNI) is to safeguard and promote the interests of older people.

The statutory duties of the Commissioner are:

- Promoting awareness of matters relating to the interests of older people and of the need to safeguard those interests;
- Reviewing the adequacy and effectiveness of law and practice relating to the interests of older people;
- Reviewing the adequacy and effectiveness of services provided for older people by relevant authorities;
- Promoting the provision of opportunities for, and the elimination of discrimination against older people;
- Encouraging best practice in the treatment of older people;
- Promoting positive attitudes towards older people and encouraging participation by older people in public life;
- Advising the Secretary of State, the Executive Committee of the Assembly and any relevant authority on matters concerning the interests of older people; and
- Ensuring that older people are aware of the functions, location and ways to communicate with the Commissioner. Ensuring that older people are encouraged to communicate with the Commissioner, their views are sought and the services of the Commissioner are made available to older people in their locality.

The general powers of the Commissioner are:

- To undertake, commission or provide financial or other assistance for research or educational activities concerning the interests of older people or the exercise of the Commissioner's functions;
- After consultation with such bodies or people as the Commissioner thinks appropriate, issue guidance on best practice in relation to any matter concerning the interests of older people;
- To conduct such investigations as the Commissioner considers necessary or expedient;
- To compile information concerning the interests of older people;
- To provide advice or information on any matter concerning the interests of older people;
- To publish any matter concerning the interests of older people; and
- To make representations or recommendations to any body or person about any matter concerning the interests of older people.

COPNI operates within the framework of its enabling legislation and a Management Statement and Financial Memorandum agreed with its sponsoring department.

The appointment of the Commissioner for Older People is the responsibility of The Executive Office (TEO). The current Commissioner is Eddie Lynch who was appointed in June 2016.

The Commissioner is supported by the Chief Executive, Evelyn Hoy and the Head of Legal and Policy Advice, Emer Boyle. These are the three members of the Senior Management Team (SMT).

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
PERFORMANCE REPORT

The organisation structure to support SMT is shown below:



The approved headcount of the Commissioner for Older People is sixteen. Two posts in the approved structure have never been recruited due to funding constraints.

## COMMISSIONER'S STATEMENT

I am pleased to present the Annual Report for the financial year 2018-19. This is the third year of my Corporate Plan and was a very significant year in the delivery of the results of my investigation into the care and protection of older people at Dunmurry Manor Nursing Home, Belfast.

In June 2018, I published my report, *Home Truths*, which detailed the results of my investigation. The report detailed 61 findings and 59 recommendations to the Relevant Authorities who were subject to investigation. The relevant authorities are the Department of Health, the Belfast, South Eastern, Southern and Northern Health and Social Care Trusts, the Regulation and Quality Improvement Authority (RQIA) and Runwood Homes Limited.

Copies of both the full and summary reports of the investigation are available on the COPNI website at <https://www.copni.org/publications> or you can contact my office to receive a paper copy of the report.

This was the first time the powers of investigation have been used by a Commissioner for Older People. The investigation took 16 months of intensive work by my team and a panel of experts, who provided expert advice on nursing care, regulatory practice and human rights and adult safeguarding. Eleanor Hayes, Dr Robert Peat and Professor John Williams were instrumental in the delivery of findings and recommendations to government that will, when implemented, improve the care and protection of older people in care settings in Northern Ireland.

These authorities have responded to me outlining how they will implement the recommendations made in the report. I have considered the adequacy of these responses and have written to each of the Relevant Authorities to advise them of my assessment and to request additional information.

I have also worked with the Police Service of Northern Ireland (PSNI) to provide evidence and materials to support ongoing criminal investigations into matters at Dunmurry Manor Nursing Home. I have also worked with the Nursing and Midwifery Council (NMC) to establish if there are any actions that merit referral of registrants to NMC for fitness to practice investigations.

Following the publication of the report, the profile of my office has increased. This has led to an increase in both the number and complexity of cases being referred to my office by older people and carers who have difficulty resolving issues that concern them about care provided in other homes.

Throughout the year, there have been other projects of work ongoing to protect older people who are subject to financial abuse or are otherwise victims of crime. These are detailed in the performance report. It has been important not to lose the wider sense of the issues relating to older people and to engage directly with older people about these issues. I held a series of events for older people in Belfast, Derry/Londonderry and Enniskillen in December 2018 and Spring 2019 to promote awareness of the issues of loneliness and social isolation and to ask older people about the impact of these issues in their lives and any solutions they would propose. The information drawn from these engagements has been used in a range of speaking engagements, meetings and symposia I have attended this year.

The current and ongoing suspension of the NI Assembly and Executive Committee has delayed many important decisions and actions relating to older people. Most notably, the failure to deliver protections to older people from discrimination on the basis of age for goods, facilities and services. I expressed my disappointment in the absence of a focus on older people's issues in the draft Programme for Government published before the suspension of devolved government. I remain concerned with the lack of focus of older peoples' services, policy and legislation during the current stasis.

I continue to work with my excellent and dedicated team, on behalf of the older people of Northern Ireland, to act as their independent advocate, representing their views and promoting their rights and interests.

**Eddie Lynch**

**Commissioner for Older People for Northern Ireland**

## **CHIEF EXECUTIVE'S REPORT**

This financial year has been very challenging for COPNI particularly in regards to the impact of the Commissioner's investigation into Dunmurry Manor Nursing Home. One of COPNI's main focus this year was the publication of the investigation report into Dunmurry Manor Care Home, the assessment of the adequacy of responses from Relevant Authorities and assisting both the PSNI and the NMC in their subsequent investigations.

COPNI continued to manage the day-to-day legal and advocacy casework on behalf of individual older people. The number of cases and their complexity have increased following the publication of the investigation report. We also replied to government consultations on older people's issues. However this was not as extensive as in previous years as there have been fewer government consultations during the suspension of the NI Assembly.

The persistent, significant underfunding of the office remains the biggest challenge to COPNI. COPNI was established in the initial years of austerity and has never reached the levels of funding envisaged for its powers and duties. The Department for Communities, as sponsoring department, has provided in-year funding to allow the completion of the investigation and other projects. This does not allow for proper operational planning and the allocation of funds to the highest priority issues due to the timing and uncertainty of in-year funding.

However, this year discussions with the Department for Communities have progressed. The Department commissioned a report to be carried out by the Strategic Investment Board to examine COPNI's baseline funding position. This review has resulted in a planned increase in COPNI's baseline funding from 2020-21.

The Department for Communities allocated an opening budget of £754k. In-year funding of £140k was allocated in August and January. The allocation of some of the additional funding in January 2019 adversely affected our ability to spend the full amount of funding. As a consequence, the year ended with an underspend of £19k.

In the meantime, COPNI continues to deliver high standards of financial governance and best value for money, seeking maximum impact with the expenditure of public



money. COPNI ensures efficiency by sharing services with other arms-length bodies of government for a range of back-room services such as IT and payroll.

This year, COPNI ensured it was fully prepared for compliance with the requirements of the General Data Protection Regulations 2018, which came into effect in May 2018. A considerable amount of work was undertaken including a gap analysis of personal information held by COPNI, a project implementation plan, the appointment of Data Protection Officers and training for all staff. COPNI treats the protection of personal information of staff and clients as a high priority and will continue to implement good practice in this area.

COPNI also builds productive and effective partnerships with other agencies to tackle issues relating to older people together. COPNI continues to work with the PSNI through the Scamwise NI Partnership seeking to increase protection for older people from all kinds of scams and unethical commercial practice. We have continued working with St. John Ambulance and the PSNI to pilot a programme of immediate support for older people who are victims of crime.

Internal and external audits have evidenced sustained levels of full compliance and assurance on the management of public money. The governance statement provides details of all the ways in which we are seeking to operate to the highest standards of effectiveness and efficiency, ensuring that the government's investment in a Commissioner for Older People delivers protection, advocacy and an independent voice supporting older people's rights and interests.

I reiterate the Commissioner's appreciation and thanks to the dedicated and committed team here.

**Evelyn Hoy**  
**Chief Executive**

## **INTRODUCTION**

The annual business plan for 2018-19 and additional objectives for 2018-19 (depending on the availability of funding) was agreed with the Department for Communities (sponsoring department) in May 2018.

The ongoing austerity of government spending remained a significant challenge to COPNI over the period of this report. In this report period, the organisation did not commence the year with any programme funding, and there was an immediate pressure on salaries and overheads. The Commissioner was only able to publish the investigation report and undertake the other programme activities due to in-year funding provided by the department.

For the fifth full financial year, COPNI has only been able to fulfil its statutory duties through in-year funding. The performance summary details how that money has been used to support older people to resolve their difficulties with public authorities and to provide advice to government and older people on matters like protecting older people in health and social care and investigating alleged failures of care in nursing homes.

The pace and scale of the changes in demographics in Northern Ireland and the need to adequately prepare for larger numbers of older people with more complex needs means it is increasingly important that older people engage with the Commissioner, to enable him to fully represent their rights and interests. This requires adequate funding for the Commissioner to be able to provide advice to government to meet the challenges of an ageing population in a focussed and planned way. The Commissioner remains committed to working with government to ensure that the statutory duties placed on him are adequately funded.

## **PURPOSE, AIMS AND ACTIVITIES**

The key aim of the Commissioner is to promote and safeguard the interests of older people in Northern Ireland.

The Commissioner has been working towards the priorities detailed in the 2016-2020 Corporate plan *Respect, Value, Protect* which was prepared after significant and widespread consultation and engagement with older people.

The strategic objectives are as follows:

1. Respect – COPNI will carry out its work with respect for the autonomy, rights and diversity of Northern Ireland’s older people. COPNI promotes respect for older people and the elimination of discrimination against them.
2. Value – COPNI will promote awareness of the many contributions older people make in Northern Ireland to their families, communities and society through their work, volunteering, faith and civic activities.
3. Protect – COPNI will work to protect older people from all forms of abuse and help them to live their third age in safe, secure and compassionate environments.
4. Good governance – COPNI will ensure there is effective, efficient and economical good practice in corporate governance.

## **PRINCIPAL RISKS AND UNCERTAINTIES**

COPNI is committed to the principles endorsed by Northern Ireland Audit Office in its guidance “Good Practice in Risk Management” issued in June 2011.

COPNI’s key principles in relation to risk management and internal control are as follows:

- The Chief Executive and SMT support, advise and implement the management of risks.
- Managers are responsible for encouraging good risk management practice within their designated managed area and reporting risks to a corporate level as appropriate.

- COPNI maintains and regularly reviews a Corporate Risk Strategy setting out the approach to the management of risk at all levels of the organisation. A risk register is used to monitor and report on the identification and treatment of risks. In the case of the Dunmurry Manor investigation, a separate risk register was compiled, managed and reported to SMT and the Audit and Risk Assurance Committee (ARAC).
- The ARAC has responsibility for advising and overseeing strategic risk management within COPNI as a whole. The committee meets quarterly each year and is comprised of three members appointed by the Commissioner as well as representatives from internal and external audit and an observer from the sponsoring Department.

Key risks are also reported to and discussed with the sponsoring Department through quarterly assurance and performance reports and Accountability meetings.

### **COPNI's Risk Strategy and Register**

The approach to risk management taken by COPNI is set out in a risk strategy, this includes the risk appetite of the organisation across its various functions and the processes and procedures in place to actively manage and report risks.

The principal risks facing COPNI during the period 2018-19 were identified and reported in the risk register; these included:

1. Constraints to exercising statutory duties due to insufficient resources.
2. Need for increased baseline funding to deliver the Corporate Plan.
3. Reputational damage due to not exercising some statutory duties.
4. Long term staff vacancies restricting operational and strategic capacity.
5. Staffing retention - salary dispute, outstanding review of grading and loading of posts and potential equal pay claims.
6. Legal challenges due to actions by families of DMCH residents, PSNI investigations or NMC investigations.
7. GDPR – challenge to the use of schedule two exclusion for subject access requests.

8. Reputational risks associated with the investigation into Dunmurry Manor Care Home.

## **GOING CONCERN**

The Statement of Financial Position as at 31 March 2019 shows net assets of (£7,529). Non current assets have decreased by £6,973 due to minimal additions in the year and the annual depreciation charge. Current assets have decreased by £3,283 mainly due to a less cash held at the end of the year. Current liabilities have increased by £10,837 due to the timing of expenditure close to the year end.

Funding has been secured for the 2019-20 financial year and the Commissioner's Senior Management Team is satisfied that COPNI is a going concern on the basis that it has a reasonable expectation COPNI will continue to operate for the foreseeable future. The financial statements are therefore prepared on the going concern basis.

## **PERFORMANCE SUMMARY**

COPNI submitted a draft business plan and additional objectives (subject to funding) for 2018-19 in January 2018 as required by the Management Statement and Financial Memorandum. The business plan and additional objectives were approved by the Permanent Secretary (due to the absence of a Minister) in May 2018. COPNI made in-year bids for additional funding based on the additional objectives. COPNI received in year funding in May 2018, August 2018 and January 2019.

All but one of the objectives included in the business plan and additional objectives for 2018-19 were fully completed. A summary is contained in the Performance Analysis below.

The key areas of work in 2018-19 are described below:

### **Assistance to individual older people**

COPNI provides assistance to older people who need advocacy or legal support. COPNI helps older people to deal with public authorities; to make a complaint, to secure a service or to have their views heard. This work is of practical value to the individual older people concerned but also ensures that the Commissioner is aware of many of the real challenges and issues which older people are dealing with. The Commissioner can, if required, advise Government effectively about the changes it should make to policies, services and actions to prevent the same problems from recurring.

In 2018-19 COPNI's legal officers and case work administrators have assisted older people on a diverse range of issues. The Commissioner's administration team provide advice and support, often signposting callers to other agencies or organisations that are more appropriate to provide the relevant assistance. Almost half of the calls received by COPNI were referred to the Benefits Agency, Health Trusts, Age NI, Advice NI, local advice agencies, the Patient and Client Council and other advice agencies that could provide the appropriate practical assistance or expert advice.

The cases COPNI deals with directly are opened after testing against strict case acceptance criteria. A copy of the case acceptance criteria is available on COPNI's website or can be provided in hard copy on request. In accordance with the Commissioner for Older People Act (Northern Ireland) 2011, the Commissioner is obliged not to duplicate the work of another public authority.

However, where an older person is having problems dealing with a public authority the Commissioner can advocate on their behalf. This is done in a number of ways, such as writing letters or making telephone calls on behalf of an older person, or the Commissioner's legal officers can attend meetings in either an observer, advisory or advocacy role. The Commissioner may also provide direct legal assistance in cases involving older people and service providers (public authorities) that are of a strategic interest to older people. This assistance could be in the form of financial support or attendance at court hearings, or litigation on behalf of the older person.

### **Cases and enquiries opened**

COPNI records all data in categories to show all enquiries received, those cases which require a small amount of quick intervention to resolve them, and complex cases that can take many months or even years to resolve. The categories are described below.

**Enquiries:** matters dealt with primarily by the casework administrators of COPNI. Generally involving signposting to other agencies or provision of basic level information.

**Quick Interventions:** matters requiring additional assistance of a specific and/or legal nature including telephone advice, correspondence and basic advocacy support. Matters are referred to a designated legal officer. The aim of quick interventions is to achieve resolution of the complaint or issue within 12 weeks of receipt of the matter.

**Complex Case files:** All cases are re-assessed after 12 weeks and if they appear to be more complicated or likely to require significant amounts of work they are then designated as cases of strategic interest to the office requiring specialist internal support. These cases are managed by a designated legal officer (qualified solicitor/barrister) who will provide detailed legal and other advice. There is no fixed timescale to resolution of these cases as there are often complex/multiple issues involved.

The legal team meet with members of SMT for case conference on a two-weekly basis. Case conferences ensure the complex cases are under constant review until they are resolved. Serious, innovative or otherwise interesting cases are commonly discussed with the Commissioner at monthly SMT meetings.

The table below details the number of cases in each category during the last three years.

Type of Case	2018-19	2017-18	2016-17
Enquiries	282	187	143
<b>Quick Interventions and Complex Cases</b>			
Quick Interventions	76	60	141
Complex Cases	31	33	68
<b>Total Quick Interventions and Complex Cases</b>	<b>107</b>	<b>93</b>	<b>209</b>
<b>Total cases</b>	<b>389</b>	<b>280</b>	<b>352</b>

The casework team handles many different types and categories of case and this is one of the methods of gaining knowledge and insight into the challenges and issues facing older people in Northern Ireland especially in their interaction with government and its agencies. Some examples of cases, from the simplest to the most complex are given below.

**Examples of cases**

The following are some examples of individual cases undertaken by the Commissioner’s legal team working with older people to help them resolve their complaints and where appropriate, advocating on their behalf. These are real examples of cases which have been shared with the consent of the person or family involved.



**Financial abuse of an older person by a trusted person**

The Commissioner was contacted by the children of an older person who had recently passed away. They were aware of several concerns in relation to their father's finances in the last years of his life. This included transfer of lump sums, bank accounts being moved and joint accounts being created. In total the family thought approximately £60,000 was unaccounted for. The family approached the Commissioner's office for assistance. Unfortunately since the gentleman had passed away it was difficult to provide any resolution.

This case shines a light on further gaps in the existing protections for older people when they become reliant on carers and relatives whom they trust. Consistent examples of these types of cases highlight the ongoing importance of the Commissioner's work in relation to financial abuse. While the Commissioner's office could not provide direct assistance in tracing the lost funds, they were able to advise the family on their next steps in relation to instructing a solicitor to deal with a private probate legal challenge.

**Safeguarding the rights of a vulnerable older person**

The Commissioner was contacted by the family of a gentleman who has been living with Parkinson’s disease for nearly 30 years. Due to his specific needs, special transport arrangements were required to facilitate his attendance at hospital appointments. This transport had not been available and several appointments had been missed. This concerned the family as there should be a regular review of medication by the Consultant to reflect the patient’s changing needs. The family had been unable to get resolution of the problem directly with the Health and Social Care Trust (HSCT).

The Commissioner’s legal officer liaised with the trust directly to ensure appropriate transport was arranged. This was escalated to director level in the trust when no immediate solution was found. The involvement of the Commissioner’s office resulted in special transport arrangements for the gentleman which facilitated his visit to hospital and allowed his medication review to take place.

**Ill-treatment, neglect and abuse of a vulnerable older person by a carer**

The Commissioner was contacted by an individual who stated a friend living with dementia had relocated to live with her so she could care for them. She now wished to raise an issue in respect of the actions of a HSCT. During the course of the initial telephone conversation with the individual, the Commissioner’s legal officer became very concerned by the account of recent events and the wellbeing and safety of the older person at the heart of the call.

The legal officer contacted the HSCT to share these concerns and to establish their position in respect of this matter. The HSCT advised that having visited the home and conducted an initial assessment, they were concerned the individual living with dementia had been removed from their home without their consent and was potentially the victim of ill-treatment, neglect and financial abuse by the supposed carer.

The HSCT then sought assistance from the Commissioner’s legal officer to secure an urgent assessment of this individual’s needs. The legal officer was able to engage with a psycho-geriatrician sharing her concerns about the individual’s physical health, mental health and vulnerability. A care and capacity assessment was undertaken within days. As a result, the older person was provided with appropriate care in a suitable placement.

## Age-Friendly Environments

The Commissioner was contacted by a member of the local community in respect of the closure of the public toilets in their home town. The local council had replaced the closed toilets with a community toilet scheme. This involved having toilets open to the public in local shops and the leisure centre outside of the town centre. Unfortunately, our client advised that the alternative facilities involved having to ask for a key and another premises had no disabled toilet.

COPNI met with members of the local community to investigate the issue. COPNI then subsequently contacted the Chief Executive of the council and the council's Health and Community Services Committee in order to resolve the issue and work towards ensuring there were adequate public convenience services in the town centre which older people could access.

COPNI's involvement focused on how inadequate facilities could contribute to older people not going into the town. This decreases older peoples' involvement in the local community and economy as well as increasing isolation and loneliness. Older people worry about whether they can access public conveniences when they are out and about.

After a meeting with the local community, political representatives and businesses, a solution was proposed. A local voluntary organisation with a central location and suitable disabled facilities was able to offer the use of their services as part of the town scheme. The council agreed to undertake a review and potentially to look at future planning for public toilets in a new location. In addition, the local businesses offering the current service agreed to improve the facilities to ensure these were made more accessible.

The body of cases relating to financial abuse led to the Commissioner’s work on the prevalence of economic crimes against older people which was highlighted in his 2016 report *Financial Abuse of Older People in Northern Ireland: The Unsettling Truth*. Copies of this report are available for review or download from the COPNI website. Alternatively you can contact us to request a paper copy of the document.

**Responses to public consultations**

Throughout the year, COPNI responded to selected consultations by government on issues relating to the interests of older people. The Head of Legal and Policy Advice ensures that we respond to those consultations which are most likely to impact the lives of older people in Northern Ireland. All consultation responses are published on the COPNI website so older people and the organisations that work on their behalf can use the material for their own responses, or track what advice the Commissioner has given to government. The absence of an Assembly and Executive resulted in a reduced number of policy consultation exercises. The table below details the consultations to which the Commissioner responded in this year.

Consultation Organiser	Consultation
Northern Ireland Housing Executive	Corporate Plan 2017-18 – 2020-21
Competitions and Markets Authority	Consumer Law Advice for Care Homes
BBC	Age related TV Licence policy
Consumer Council for Northern Ireland	Forward Work Programme 2019-2020 Consumer Council
Gillen Review	Gillen Review of Sexual Offences
Northern Ireland Ambulance Service Health & Social Care Trust	EQIA on the Introduction of Proposed Clinical Response Model

## **Publications, Advice to Government and Key Milestones in 2018-19**

### **Investigation into Dunmurry Manor Care Home**

The investigation into Dunmurry Manor Care Home commenced in February 2017 and the investigation report *Home Truths* was published on 13 June 2018. The report was well received by the families, friends and carers of the residents of Dunmurry Manor. The Commissioner received a significant increase in enquiries from older people and their relatives about nursing homes in general. The legal team at COPNI has been dealing with such new cases within the normal procedures. Any safeguarding concerns are immediately reported in line with current procedures.

Following the publication of the Commissioner's report, the relevant authorities were notified of a period of three months in which to respond to the 61 findings and 59 recommendations arising from the investigation. They were required to outline the actions proposed to be taken by them by 1 October 2018. The Commissioner, his staff and the panel of experts reviewed these responses and actions and assessed their adequacy. The work on ensuring appropriate implementation of the Commissioner's recommendations has continued into the 2019-20 year. Families of residents continue to engage with the Commissioner and are being kept informed in line with his powers.

The Commissioner has also worked with the PSNI and the NMC to facilitate investigations of criminal acts and fitness to practice investigations.

### **Active Ageing Strategy for Northern Ireland**

Government published the Active Ageing Strategy in 2016. The Commissioner welcomed the publication of the strategy and particularly its aspiration that policies, services and activity of government would reflect the principles of Active Ageing, described by the World Health Organisation as "continuing participation in social, economic, cultural, spiritual and civic affairs."

The Commissioner expressed disappointment that the Active Ageing Strategy implementation was not explicitly related to a high level indicator in the draft Programme for Government. Inevitably, the suspension of the NI Assembly and absence of Ministers has further diminished focus on the development of the emerging Programme for Government and the proposed Social Strategy. Responsibility for the

implementation of the Active Ageing Strategy was transferred to the Department for Communities in 2016-17. The Commissioner will continue to work with the Department to establish regular updates of actions taken by government so older people can track the delivery of the Active Ageing Strategy.

### **Anti-discrimination legislation on the provision of goods, facilities and services on the basis of age**

The development of this legislation was delayed by a divergence of views between the two majority political parties on the scope and scale of the protections to be afforded, in particular, to younger people. An agreement to introduce the legislation was finally reached, however the legislation was not passed before the NI Assembly dissolved for the assembly election of 2016. The Commissioner continued during 2017-18 to represent the views of older people who are awaiting the development and enactment of this legislation and its protections from discrimination on the basis of older age restrictions which may be arbitrary and unjustifiable.

Although people are protected from ageism and discrimination in employment, older people here do not enjoy the same protections in the provision of goods, facilities and services.

Until the return of a devolved legislature it is unlikely that this important legislation to protect older people from discrimination will be possible.

### **Loneliness and social isolation**

The Commissioner held an event in Belfast in December 2018, and events in Enniskillen and Derry/Londonderry in March 2019, engaging directly with a diverse range of older people. He wished to hear their experiences of loneliness and social isolation in both rural and urban communities and to listen to their ideas and solutions.

The Commissioner undertook a series of speaking engagements raising awareness of issues of social isolation and loneliness for older people. He presented the key note address at an international symposium convened by the Institute of Public Health in Ireland. Other events and speaking engagements included;

- Service User Council meeting of the Belfast HSCT Health and Disability Service

- Action against Loneliness conference, University of Salford, Manchester
- Féile an Phobail – Panel discussion on social isolation and loneliness, and
- National Pensioners Convention Pensioner’s Parliament, Blackpool.

### **Research and advice to government on the impact of crime on older victims**

The Commissioner has been working with academics in Queen’s University Belfast to understand the experience of older victims of crime and their subsequent engagement with statutory agencies in the justice system. The Commissioner updated the technical report of this research and prepared for the launch of his report early in 2019-20. Prior to the launch of the report there was a programme of stakeholder engagement with justice agencies and the judiciary to consult on 24 recommendations for changes to the services delivered to older people.

### **Support Responder project**

The Commissioner, PSNI, the Department of Justice and St John Ambulance launched a pilot scheme in the Newtownards and North Down and Lisburn and Castlereagh Council areas that provides support to older victims in the immediate aftermath of a crime such as burglary or assault. The project provides immediate comfort, support and practical help to older victims who may or may not be physically injured but who nonetheless require some companionship and emotional resilience support whilst the PSNI investigate the crime. COPNI is monitoring the performance of the scheme and will carry out an evaluation of its use and impact.

### **Managing social media - Scamwise**

As partners of Scamwise NI, which tackles the issue of scams and unethical commercial practice targeting older people; COPNI manages the social media (Facebook and Next Door) accounts, raising awareness of scams and providing advice and guidance to older people in how to avoid being scammed. It also encourages the identification and reporting of live scams so that these can be highlighted to all vulnerable groups.



## **b) PERFORMANCE ANALYSIS**

The statutory powers and functions of COPNI are exercised under four interconnected objectives. These are:

1. Respect – COPNI will carry out its work with respect for the autonomy, rights and diversity of Northern Ireland’s older people. COPNI promotes respect for older people and the elimination of discrimination against them.
2. Value – COPNI will promote awareness of the many contributions older people make in Northern Ireland to their families, communities and society through their work, volunteering, faith and civic activities.
3. Protect – COPNI will work to protect older people from all forms of abuse and help them to live their third age in safe, secure and compassionate environments.
4. Good governance – COPNI will ensure there is effective, efficient and economical good practice in corporate governance.

The projects and operational activities set out in the annual business plan all seek to deliver the objectives and each element has a series of Key Performance Indicators. The progress of each project is monitored, reported and delivered against project or operational plans. The SMT, comprising the Commissioner, Chief Executive and Head of Legal and Policy Advice, meet bi-monthly and receive reports on progress of each project or operational plan in respect of their Key Performance Indicator. The progress is reported to the sponsoring Department on a quarterly basis through performance and assurance reports and at Accountability meetings. The corporate risk register identifies risks that could prevent COPNI achieving the operational objectives identified in the annual business plan. Each risk identified is cross referenced to the relevant objective to which it relates. The risks are regularly reviewed and reported to the ARAC that provides advice to the Commissioner.

The table below details the objectives included in the 2018-19 business plan, the RAG (Red, Amber, Green) status as at 31 March 2019 and a narrative to provide further detail on activities.

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
PERFORMANCE REPORT

Project	RAG	Comments
To influence a Programme for Government which prioritises older people.		Limited activity – no Executive or Assembly. Attendance at presentations, conferences and events. Policy and research activity provided regular updates and briefings.
To provide scrutiny to policy officials of the implementation of the Active Ageing Strategy for N.I.		Attendance at presentations, conferences and events. Policy and research activity provided regular updates and briefings.
To provide advice to government on the introduction of legislation to prevent discrimination against older people in the provision of goods, facilities and services – AGFS.		Limited activity – no Executive or Assembly. Attendance at presentations, conferences and events. Policy and research activity provided regular updates and briefings.
To engage with older people and stakeholders.		Speaking events, meetings and conferences.
To promote awareness of issues that underpin social cohesion and assist older people to retain their independence.		Social isolation events in Ulster Museum, Enniskillen and Derry/Londonderry.
To follow up on investigation findings and recommendations with relevant authorities.		Dissemination of findings and report via events, invitations and widespread public interest.
To respond to public consultations by relevant authorities regarding matters that may impact older people and those who care for them.		Selected responses within the capacity (knowledge and time) of the existing policy team.
To respond to individuals who contact the Commissioner for assistance.		Casework activity, regular supervision meetings to ensure progress of cases.
Post project evaluation of the use of investigatory powers – lessons learned and proposed changes to powers in COPNI Act 2011.		Preliminary work undertaken in 18-19 including meeting with expert panel. Completion in 19-20.
Pilot scheme for 75 year old support visit. Partnership with QUB.		QUB leading – research grant not yet in place.
Publication and promotion of research into the experience of older people as victims of crime.		Design and print of the publication completed in March 19.

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
PERFORMANCE REPORT

Project	RAG	Comments
Financial abuse against older people.		Stakeholder engagement with criminal justice system ongoing. Seminar and launch scheduled April 2019.
Scamwise NI Partnership – promote awareness of risks to older people from scams and cold calls.		Working with financial institutions and other key stakeholders including PSNI to continue to raise awareness.
Support responder for crime against older people – pilot scheme.		Ongoing engagement with partners.
Cash at home – promote awareness of the risks of keeping large amounts of cash at home.		Focus group work and engagement directly with older people completed.
To monitor 2018-19 objectives in the annual business plan.		Monthly performance management and reporting.
To prepare, monitor and report on expenditure and budgets annually, quarterly and monthly.		Monthly, quarterly and annual reports on expenditure prepared discussed and reported.
To ensure an appropriate and effective Audit and Risk Framework is in place.		Internal and external auditors in place and approved audit strategies and plans. Quarterly ARAC meetings. Quarterly reporting of risk, budgets, expenditure and performance to DfC and ARAC.
To continue to develop good practice in financial management, policy development and planning.		Ongoing review of policies and procedures.
To ensure mandatory training and development of staff is carried out.		Training and development carried out throughout the year.

## **Equality, Social Matters and Human Rights**

COPNI has a commitment to the fulfilment of its duties under Section 75 of the Northern Ireland Act 1998 and COPNI's Equality Scheme states that it will report on the progress it has made in the delivery of its Section 75 statutory duties. COPNI's commitment to the promotion of equality of opportunity and diversity within its workforce is reflected across all of its staff policies.

## **Anti-Bribery and Anti-Corruption Matters**

COPNI is committed to conducting business in an honest and ethical manner. COPNI takes a zero-tolerance approach to acts of bribery and corruption, by its staff or anyone acting on its behalf.

## **Sustainability Report**

COPNI is committed to implementing procedures that embed sustainable practice while minimising the impact on the environment. COPNI is committed to disposing of waste carefully, recycling appropriate materials, and conserving the energy it consumes. The COPNI team recognise that procurement has an important role to play in furthering equality of opportunity and sustainable development. COPNI seeks the optimum use of office space, ICT arrangements and facilities by sharing resources with the Equality Commission NI.

## **Financial Performance**

The Financial Statements on page 56 detail the results for the year. The Financial Statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayer' Equity and supporting notes in the pages that follow.

Comprehensive net expenditure for the year was £873,622 (2017-18 £876,093). The Commissioner was funded by DfC in 2018-19. The total amount of grant in aid received in the year was £852,500.

The Statement of Financial Position as at 31 March 2019 shows net assets of (£7,529). Non current assets have decreased by £6,973 due to minimal additions in the year and

the annual depreciation charge. Current assets have decreased by £3,283 mainly due to a less cash held at the end of the year. Current liabilities have increased by £10,837 due to the timing of expenditure close to the year end.

COPNI's opening budget allocation was £754k. COPNI made successful in-year bids for funding totalling £140k, (£139k resource and £1k capital).

In-year pressures and easements are reported to the Department through monthly consumption reports, quarterly performance reports and quarterly Accountability meetings.

### Long Term Expenditure Trends

The actual expenditure for the financial years 2018-19, 2017-18 and 2016-17 is detailed below.

	Actual Expenditure to 31 March 2019 £	Actual Expenditure to 31 March 2018 £	Actual Expenditure to 31 March 2017 £
Resource	865,918	867,362	859,628
Capital*	702	11,092	5,724
Depreciation	7,703	8,910	10,720
<b>Total</b>	<b>874,323</b>	<b>887,364</b>	<b>876,072</b>

\*All Non-Current Assets are fully funded by DfC.




---

**Eddie Lynch**  
**Accounting Officer**

**Date:** 28 October 2019

## **ACCOUNTABILITY REPORT**

The Accountability Report has three sections. These include:

- a Corporate Governance Report;
- a Remuneration and Staff Report; and
- an Assembly Accountability Report and Audit Certificate.

The purpose of the Accountability report is to meet key accountability requirements to the Assembly. It provides assurance that appropriate structures, frameworks, policies and procedures are in place to safeguard public funds and assets. The report details the accountability framework that exists within COPNI, provides remuneration and pension details of senior staff as well as other information to ensure openness and transparency. The report also includes an independent opinion on the truth and fairness of the Annual Report and Financial Statements.

## **CORPORATE GOVERNANCE REPORT**

The Corporate Governance report details COPNI's governance structures and how these support the achievement of the corporate objectives. The Corporate Governance Report includes the following:

- the Directors' Report;
- the Statement of Accounting Officer's Responsibilities; and
- the Governance Statement.

## **DIRECTORS' REPORT**

COPNI does not have directors however the term director has been interpreted as Commissioner.

### **Commissioner**

Eddie Lynch was appointed as the Commissioner for Older People for Northern Ireland on 14 June 2016. The Commissioner for Older People for Northern Ireland is also the

Accounting Officer. The Commissioner for Older People for Northern Ireland is a Corporation Sole.

**Senior Management Team**

The members of the SMT are:

- Eddie Lynch            Commissioner for Older People for Northern Ireland
- Evelyn Hoy            Chief Executive
- Emer Boyle            Head of Legal and Policy Advice.

**Audit and Risk Assurance Committee**

The ARAC operates in accordance with the principles in Managing Public Money Northern Ireland and the Department of Finance Audit and Risk Assurance Handbook (NI). The ARAC provides the SMT with a means of independent assurance and objective review of COPNI’s financial systems, financial information and internal control mechanisms. Membership and attendance at this committee is detailed in the governance report. For further information on the ARAC see the Governance Statement on page 33.

**Register of Interests**

The Commissioner, the SMT and the ARAC are required to register all interests. An up to date register of interests is maintained and is available for inspection at the Commissioner’s offices at Equality House, Shaftesbury Square, Belfast, BT2 7DP.

**Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the Northern Ireland Audit Office. The fee for the audit of the financial statements for 2018-19 is estimated to be £8,750 (2017-18 £7,500).

There were no non-audit costs paid to the organisation’s auditors for either period.

**Charitable/Political Donations**

COPNI made no charitable or political donations during the year.

**Payment to suppliers**

COPNI is committed to the prompt payment of bills for goods and services received in accordance with the Government’s Better Payment Practice Code. Unless otherwise stated in the contract, payment is due within 30 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

During the year to 31st March 2019 COPNI paid 100% of its invoices within 30 days (2017-18 100%) and 100% within 10 days (2017-18 100%).

**Information Assurance**

Effective information security is a key priority for COPNI and it recognises that stringent principles of information security must be applied to all information it holds. The organisation complies with the General Data Protection Regulation 2018 and the Data Protection Act 2018.

There were no personal data related incidents in 2018-19.

**Professional Advisers**

External Auditors: Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

Internal Auditors: ASM  
20 Rosemary Street  
Belfast  
BT1 6DH



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

Under the Commissioner for Older People Act (Northern Ireland) 2011, the Department for Communities has directed COPNI 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 COPNI and of its total comprehensive expenditure, Statement of Financial Position 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 Department for Communities 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 the going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of the Department for Communities has appointed the Commissioner as Accounting Officer of COPNI. 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 COPNI's assets are set out in Managing Public Money Northern Ireland published by the Department of Finance.

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES (cont'd.)**

**Statement of disclosure of information to the auditors**

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Northern Ireland Audit Office are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

## **GOVERNANCE STATEMENT**

### **Introduction**

COPNI is a Corporation Sole and is an executive non-departmental public body funded and sponsored by the Department for Communities.

This Governance Statement for COPNI sets out the governance structures, risk management and internal control procedures that were operated during the 2018-19 financial year and up to the date of approval of the Annual Report and Financial Statements. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. COPNI follow the Department of Finance guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013.

I am content that COPNI complies with the principles set out in the Code of Good Practice (NI) 2013.

### **Scope of Responsibility**

As Accounting Officer I have responsibility for maintaining a robust governance and risk management structure and a sound system of internal control that supports the achievement of COPNI's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI). The system of governance, internal control and risk management I have put in place is designed to manage risk to a reasonable level rather than eliminate all risk.

### **Ministers and the Sponsoring Body**

Relationships between COPNI and the Ministers are governed by the “arm’s length” principle, wherein the primary role of Ministers is to set COPNI’s legal and financial framework including the structure of its funding and governance. These responsibilities are discharged on a day-to-day basis on the Ministers’ behalf by the Sponsoring Body. In the current suspension of devolved government Arm Length Bodies continue to work with Permanent Secretaries and departments. The sponsoring body in 2018-19 was the Department for Communities. The sponsoring Department supports the delivery of effective corporate governance within COPNI. The Management Statement and Financial Memorandum (MSFM) sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. It sets out the conditions on which grant-in-aid is paid to COPNI and the delegations within which the organisation operates. COPNI’s only source of funding is grant-in-aid provided by the sponsoring body.

### **Audit and Risk Assurance Committee**

COPNI’s ARAC is independent of the organisation and does not have any executive powers. It comprises of members appointed through open competition. Details of the remuneration for ARAC members are set out in the Remuneration report below. The ARAC provides independent assurance and objective review of COPNI’s financial systems, financial information and internal control systems. The ARAC’s responsibilities are set out in its Terms of Reference. The core work for the year is detailed in a work programme based on guidance in the Department of Finance’s Audit and Risk Assurance Committee Handbook (NI) (2018). The work plan includes updates from the Commissioner and Chief Executive on engagement, accountability meetings, budgets and expenditure, progress on business plan objectives. Updates are provided from DfC, internal and external auditors. Also included is the risk register, progress on implementation of audit recommendations and updates on accountability and financial management guidance.

The ARAC met five times during the 2018-19 year. Minutes of the ARAC meetings are available on COPNI’s website. A register of financial and personal interests of the ARAC members and of the SMT is maintained. Formal agendas, papers and reports

are supplied to the ARAC members in a timely manner. The ARAC is content with the quality and reliability of the information presented during 2018-19. The Chair and members express their satisfaction with the quality and timeliness of the papers they receive.

Attendance during the year at the ARAC meetings was as follows:

Member	Date of Appointment	Meetings Attended	Out of a Possible
Gerard Campbell (Chairman)	01 April 2017 (reappointed)	4	5
Joe Campbell	01 April 2017	4	5
Professor Dolores O'Reilly	01 April 2017	5	5

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2018-19 financial year were fully quorate. There are 2 male and 1 female members of the ARAC at 31 March 2019.

The Chairman of the ARAC undertakes an annual assessment of its members. The Accounting Officer undertakes an assessment of the performance of the Chairman of the Committee. These assessments were deemed satisfactory.

**Internal Control and Risk Management**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk. COPNI is committed to the principles endorsed by the Northern Ireland Audit Office in its guidance “Good Practice in Risk Management” issued in June 2011.

By adopting the above risk management principles, and embedding a culture of effective risk management, COPNI’s key principles in relation to risk management and internal control are as follows:

- The Commissioner has overall responsibility for setting and determining risk appetite, ensuring risks are identified and an appropriate framework is in place to manage risks;

- The SMT support, advise and implement policies approved by the Commissioner;
- Managers are responsible for encouraging good risk management practice within their designated managed area, escalating significant risks to the corporate risk management process where appropriate;
- The Risk Management Team meet quarterly to review the risk register and the effectiveness of the risk management activities;
- The Audit and Risk Assurance Committee receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise; and
- Key risks will be identified, escalated (if necessary) and reported to the Commissioner and ARAC on a regular basis.

COPNI's appetite to risk is averse in relation to governance. In the conduct of COPNI's work relating to the Commissioner's role as an independent champion for older people the risk appetite is less conservative. The Commissioner's role to act as an independent voice for older people, safeguarding their rights and interests, may require a less risk averse appetite to advocacy and comment in the public domain and media. Such actions could include publishing advice, making public statements, drawing to the Government's attention failures in services, policy or legislation, taking forward a judicial review or an investigation into allegations of abuse or systemic failure of protection of older peoples' rights. In any such cases the Commissioner will exercise his statutory duties decisively in the public interest and in a way that increases protection to older people.

### **External Audit**

COPNI is subject to independent scrutiny from its external auditor, the Northern Ireland Audit Office (NIAO). A representative from the NIAO attends the ARAC meetings at which corporate governance and risk management matters are considered. The NIAO audits and certifies the financial statements in accordance with the Commissioner for Older People Act (Northern Ireland) 2011. The NIAO issues a report to those charged with governance which includes good practice recommendations.

### **Internal Audit**

COPNI has an outsourced internal audit service. The contract was held by ASM until March 2019. From April 2019, following a procurement exercise carried out by Construction and Procurement Delivery Division, Moore Stephens were awarded the contract. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan approved by the ARAC. The ARAC set an audit strategy and work plan for the financial year 2018-19, which was carried out by ASM. The main remit of the internal audit function is to provide the Accounting Officer with an independent and objective opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The Annual Opinion and Report, provided by the internal audit function, is a key element of the framework of assurance that the Accounting Officer needs to inform this Governance Statement. The internal audit function operates in accordance with HM Treasury's Public Sector Internal Audit Standards (PSIAS).

The annual internal audit plan for 2018-19 included the following reviews:

- Follow up Review – Satisfactory assurance;
- Business Planning – Satisfactory assurance; and
- Programme and Project Management – Satisfactory assurance.

For the period 2018-19, ASM has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

### **Service level agreements Assurance**

COPNI has three service level agreements in place with the Equality Commission for Northern Ireland (ECNI). These agreements include a tenancy agreement (which includes an element of facilities management), provision of I.T. services and provision of a payroll service. Annually, COPNI receives an assurance letter from the Chief Executive and Accounting Officer of ECNI detailing the governance arrangements in place in the year and giving assurance that governance structures, risk management and internal control procedures were in place and were operating effectively.

ECNI also provide COPNI with a copy of their Governance Statement which is included in their Annual Report and Financial Statements.

### **Accounting Officer Review**

The Commissioner attends quarterly accountability meetings with officials from the Department. Checklists, assurance statements and performance reports are prepared for each of these meetings.

The Commissioner also provides an annual written assurance to the Permanent Secretary of the Department for Communities of his fitness to act as Accounting Officer.

### **Fraud Reporting**

The fraud policy sets out the definition of fraud, details the responsibilities regarding the prevention of fraud and highlights the procedures to be followed in the event of a fraud being detected or suspected. The fraud response plan is a procedural guide and provides a checklist of the required actions which must be followed in the event of a fraud, attempted fraud or irregular activity being suspected.

During the period 1 April 2018 to 31 March 2019 COPNI did not report any attempted frauds.

### **Whistleblowing**

There were no notified whistleblowing instances during 2018-19.

### **Data Protection**

There were no incidents of data loss or any information breach in the year.

### **Complaints**

COPNI has a complaints policy in place. This details the procedures in place. COPNI did not receive any complaints during the year.



## **REMUNERATION AND STAFF REPORT**

### **a) REMUNERATION REPORT**

The remuneration and staff report sets out the remuneration policy for the Commissioner and his staff, how that has been implemented and details amounts awarded to the SMT. It also details the link between performance and remuneration. In addition the report provides details on remuneration and staff that the N.I. Assembly and other users see as key to accountability.

#### **Remuneration Policy**

The pay remit for the Northern Ireland (N.I.) public sector, including senior civil servants (SCS) is normally approved by the Minister of Finance. In the absence of an Executive, the Department of Finance's Permanent Secretary has set the 2018-19 NI public sector pay policy in line with the overarching HMT parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17. (The pay award for SCS staff for 2018-19 has not yet been finalised.)

The remuneration of the Commissioner's staff aligns with those of the Northern Ireland Civil Service, in common with its sister organisations. Performance is appraised by line managers in respect of achievement of agreed objectives. Staff will remain at a fixed point on the grade pay scale while contracted with COPNI.

#### **The Commissioner**

The appointment of the Commissioner for Older People for Northern Ireland is made by the Executive Office under Article 1 of the Commissioner for Older People Act (Northern Ireland) 2011 and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are set out in Schedule 1 to the above Act. The term of office is four years with the potential to serve one further four year term.

#### **The Audit and Risk Assurance Committee Appointments**

The members of the Commissioner's ARAC are appointed through open competition. The term of office is four years with the potential to serve one further four year term.

The Chairperson is entitled to be remunerated at a rate of £320 per meeting (the Committee usually meets four times per year) and £320 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

The other members of the ARAC are remunerated at a rate of £265 per meeting and £265 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

### **Permanent Appointments**

Permanent staff appointments are made in accordance with COPNI's recruitment and selection policy, which requires appointments to be made on merit on the basis of fair and open competition.

Unless otherwise stated, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Other members of staff during the period were employees engaged through recruitment agencies on temporary rolling contracts.

### **Remuneration and Pension Entitlements**

The following sections provide details of the remuneration and pension interests of the senior management of COPNI.

**Remuneration and Pension Entitlements – Senior Management (Audited information)**

Remuneration	2018-19				2017-18			
	Salary £'000	Benefits in kind (To nearest £100)	Pension benefits* (To nearest £1000)	Total £'000	Salary £'000	Benefits in kind (To nearest £100)	Pension benefits* (To nearest £1000)	Total £'000
<b>Eddie Lynch Commissioner</b>	75-80	-	30	105-110	75-80	-	29	100-105
<b>Evelyn Hoy Chief Executive</b>	55-60	-	25	80-85	55-60	-	10	65-70
<b>Emer Boyle Head of Legal and Policy Advice</b>	45-50	-	20	65-70	45-50	-	20	65-70

1. The Commissioner was appointed on 14 June 2016.
2. The Chief Executive was appointed on 2 September 2013.
3. The Head of Legal and Policy Advice was appointed on 7 April 2014.

\* 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 decrease due to a transfer of pension rights.

**Salary**

‘Salary’ includes gross salary; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments.

The Northern Ireland Assembly was dissolved on 26 January 2017. An Executive was not formed following the 2 March 2017 election, and from this date Ministers ceased to hold office. As a consequence, no Minister has been in place during 2017-18 and 2018-19.

**Benefits in Kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. No senior officials received any benefits in kind.

**Bonus Payments**

No senior officials received any bonus payments. (2017-18 £0)

**Fair Pay Disclosure (Audited information)**

	2018-19 £'000	2017-18 £'000
Band of highest paid directors total remuneration	75 – 80	75 – 80
Median total remuneration	30,149	27,865
Ratio	2.6	2.8
Range of Staff Remuneration	21 - 80	20 - 80

COPNI is required to disclose the relationship between the remuneration of the highest paid employee and the median remuneration of COPNI’s workforce.

The banded remuneration of the highest paid employee in COPNI in the financial year 2018-19 was £75,000 - £80,000, (2017-18 £75,000 - £80,000). This was 2.6 times, (2017-18 2.8 times) the median remuneration of the workforce which was £30,149, (2017-18 £27,865).

Remuneration ranged from £21,000 to £80,000 (2017-18, £20,000 to £80,000).

The increase in the median remuneration is due to the difference in grades in an employee resigning and recruitment of permanent posts.

**Pension Entitlements (Audited information)**

Officials	Accrued pension at pension age as at 31-03-19 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31-03-19	CETV at 31-03-18	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
<b>Eddie Lynch Commissioner</b>	5-10 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	50	28	12
<b>Evelyn Hoy Chief Executive</b>	30-35 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	520	454	13
<b>Emer Boyle Head of Legal and Policy Advice</b>	5-10 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	62	44	9

### **Northern Ireland Civil Service (NICS) Pension Schemes**

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP). The alpha scheme was introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the classic, premium and classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate is 2.32%.

New entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium and classic plus). From April 2011, pensions payable under classic, premium and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2018

was 2.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2019.

Employee contribution rates for all members for the period covering 1 April 2019 – 31 March 2020 are as follows:

**Scheme Year 1 April 2019 to 31 March 2020**

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2019 to 31 March 2020
£0	£23,500.99	4.6%
£23,501.00	£54,500.99	5.45%
£54,501.00	£150,000.99	7.35%
£150,001.00 and above		8.05%

Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years’ 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 (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

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. 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 their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at, or over pension age. Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website: <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>.

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



**Real increase in CETV**

This reflects the increase in CETV effectively 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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

**Compensation for loss of office (Audited Information)**

There were no payments made for compensation for loss of office during the year ended 31 March 2019.

## b) STAFF REPORT

COPNI has an approved headcount for 16 staff and will continue to monitor staff resources.

### Senior staff at 31 March (Audited Information)

Band	Number of staff 2019	Number of staff 2018
£75,000 - £80,000	1	1
£55,000 - £60,000	1	1
£45,000 - £50,000	1	1

### Staff Costs at 31 March (Audited Information)

Staff costs comprise:

	Permanently Employed Staff £	Others £	2018-19 Total £	2017-18 Total £
Wages and Salaries	431,644	62,633	494,277	539,339
Social Security Costs	44,845	0	44,845	48,927
Other Pension Costs	94,755	0	94,755	98,006
<b>Sub Total</b>	<b>571,244</b>	<b>62,633</b>	<b>633,877</b>	<b>686,272</b>
Less recoveries in respect of outward secondments	-	-	-	-
<b>Total Net Costs</b>	<b>571,244</b>	<b>62,633</b>	<b>633,877</b>	<b>686,272</b>

Others include the cost of three workers sourced from employment agencies at a cost of £59,850 (2018: £62,259).

## **Pension Arrangements**

The Northern Ireland Civil Service pension schemes are unfunded multi-employer defined benefit schemes but COPNI is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2019.

For 2018-19, employers' contributions of £93,298 were payable to the NICS pension arrangements (2017-18 £95,305) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2019-20, the rates will range from 28.7% to 34.2% and the salary bands differ. The contribution rates are set to meet the cost of the benefits accruing during 2019-20 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £1,250 (2017-18 £2,385) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2017-18 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £80, 0.5% (2017-18 £149, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the partnership pension providers at the reporting period date were £0. Contributions prepaid at that date were £0.

0 persons (2017-18: 0 persons) retired early on ill health grounds.

**Average Number of Persons Employed (Audited Information)**

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

	Permanently Employed Staff	Others	2018-19 Total	2017-18 Total
Directly Employed	12	-	12	12
Other	-	2	2	3
<b>Total</b>	<b>12</b>	<b>2</b>	<b>14</b>	<b>15</b>

**Staff Composition at 31 March (Audited Information)**

	2019			2018		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	1	1	0	1
Other Senior Management	0	2	2	0	2	2
Other Staff	2	9	11	1	11	12
<b>Total</b>	<b>3</b>	<b>11</b>	<b>14</b>	<b>2</b>	<b>13</b>	<b>15</b>

**Sickness Absence**

The total number of working days lost through sickness during the period by COPNI staff was 141 days. This represented 4.6% of available working days for COPNI employees. Sickness absence during the previous financial year was 176 days, representing 5.4% of available working days. The bulk of the total sick days reflects long term sickness for two members of staff.

**Staff Policies**

It is COPNI policy that all eligible people should have equal opportunity for employment and advancement on the basis of their ability, qualifications and aptitude for the work. Procedures and practices are in place to prevent discrimination.

COPNI is fully committed to the fulfilment of its statutory equality obligations under Section 75 of the Northern Ireland Act 1998 and section 49A of the Disability Discrimination Act 1995 (as amended by Article 5 of the Disability Discrimination (Northern Ireland) Order 2006). COPNI's corporate values include equality and staff training on a regular basis to raise general awareness of equality issues. COPNI has an Equal Opportunities Policy and fair employment procedures.

### **Employment, training and advancement of disabled persons**

COPNI applies recruitment principles based on those used by NICS appointing candidates based on merit through fair and open competition. Recruitment and selection training, which includes raising awareness of unconscious bias is provided for all interview panel members.

To maintain and promote a diverse and inclusive workforce, COPNI has policies in place to support any alterations to the working environment required by disabled persons.

### **Other employee matters**

COPNI follows guidance from the Equality Commission of Northern Ireland and the Labour Relations Agency in relation to other employee relations such as diversity, and equal treatment. Staff issues which arise throughout the year are discussed and considered at team meetings in an open and fair manner. All staff receive health and safety training. All staff are free to join a union of their choice. COPNI has a range of policies which complement the terms and conditions of employment of its employees.

### **Consultancy Costs**

There were no consultancy costs incurred in 2018-19. (2017-18 £0)

### **Off Payroll Engagements**

There were no off payroll engagements in 2018-19. (2017-18 £0)

**ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT**

**Regularity of Expenditure (Audited Information)**

COPNI has appropriate systems in place to ensure the propriety and regularity of public finances. There was no irregular expenditure in the year.

**Fees and Charges (Audited Information)**

COPNI did not earn any income from fees and charges in 2018-19. (2017-18 £0).

**Remote Contingent Liabilities (Audited Information)**

There were no remote contingent liabilities in 2018-19. (2017-18 £0).

**Losses and special payments (Audited Information)**

	2018-19	2017-18
Total number of losses	-	-
Value of total losses	-	-



---

**Eddie Lynch**  
**Accounting Officer**

**Date:** 28 October 2019

## **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

### **Opinion on financial statements**

I certify that I have audited the financial statements of the Commissioner for Older People Northern Ireland (COPNI) for the year ended 31 March 2019 under the Commissioner for Older People Act (Northern Ireland) 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including 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 COPNI's affairs as at 31 March 2019 and of COPNI's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and Department for Communities (DfC) directions issued thereunder.

### **Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly 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 (UK) (ISAs) 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 this certificate. My staff and I are independent of COPNI in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

## **Other Information**

The Accounting Officer is responsible for the other information included in the annual report. The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## **Opinion on other matters**

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department for Communities directions made under the Commissioner for Older People (NI) Act 2011; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Responsibilities of the Accounting Officer for the financial statements**

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

## **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to examine, certify and report on the financial statements in accordance with the Commissioner for Older People Act (NI) 2011.

My objectives are to obtain 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.

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

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

### **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
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

### **Report**

I have no observations to make on these financial statements.



KJ Donnelly  
Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

31 October 2019

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2019

This account summarises the expenditure consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the value of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

		2018-19	2017-18
	Note	£	£
<b>Expenditure</b>			
Staff costs	3	633,877	686,272
Other operating expenditure	4	232,041	181,090
Depreciation and amortisation	4	7,703	8,910
<b>Net expenditure for the year</b>		<b>873,621</b>	<b>876,272</b>
<b>Other comprehensive net expenditure</b>			
Net gain on revaluation of plant and equipment	5	1	(179)
<b>Comprehensive net expenditure for the year</b>		<b>873,622</b>	<b>876,093</b>

The notes on pages 60 to 71 form part of these accounts

## Statement of Financial Position as at 31 March 2019

This statement presents the financial position of the COPNI. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

		2018-19	2017-18
	Note	£	£
<b>Non-Current assets</b>			
Plant and equipment	5	13,692	20,665
Intangible assets	6	-	27
<b>Total non-current assets</b>		<b>13,692</b>	<b>20,692</b>
<b>Current assets</b>			
Trade and other receivables	7	12,788	8,641
Cash and cash equivalents	8	27,657	35,087
<b>Total current assets</b>		<b>40,445</b>	<b>43,728</b>
<b>Total assets</b>		<b>54,137</b>	<b>64,420</b>
<b>Current liabilities</b>			
Trade and other payables	9	61,666	50,829
<b>Total current liabilities</b>		<b>61,666</b>	<b>50,829</b>
<b>Total assets less total liabilities</b>		<b>(7,529)</b>	<b>13,591</b>
<b>Taxpayers' equity</b>			
Revaluation reserve		1,201	1,200
General reserve		(8,730)	12,391
<b>Total Equity</b>		<b>(7,529)</b>	<b>13,591</b>

The financial statements on pages 56 to 59 were approved by the Commissioner and were signed by:



**Eddie Lynch**  
**Accounting Officer**

**Date:** 28 October 2019

The notes on pages 60 to 71 form part of these accounts

## Statement of Cash Flows for the year ended 31 March 2019

The Statement of Cash Flows shows the changes in cash and cash equivalents of COPNI during the reporting period. The statement shows how COPNI generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by COPNI. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to COPNI's future delivery.

		2018-19	2017-18
	Note	£	£
<b>Cash flows from operating activities</b>			
Net deficit		(873,621)	(876,272)
Adjustments for:			
Depreciation	5	7,676	7,807
Amortisation	6	27	1,103
(Increase)/Decrease in trade and other receivables	7	(4,147)	(1,221)
Increase/(Decrease) in trade and other payables	9	10,837	(951)
<b>Net cash outflow from operating activities</b>		<b>(859,228)</b>	<b>(869,534)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	5	(702)	(11,092)
Purchase of intangible assets	6	-	-
<b>Net cash outflow from investing activities</b>		<b>(702)</b>	<b>(11,092)</b>
<b>Cash flow from financing activities</b>			
Financing from DfC		852,500	833,000
<b>Net financing</b>		<b>852,500</b>	<b>833,000</b>
<b>Net Increase/(Decrease) in cash and cash equivalents in the period</b>	8	<b>(7,430)</b>	<b>(47,626)</b>
Cash and cash equivalents at the beginning of the period		35,087	82,713
<b>Cash and cash equivalents at the end of the period</b>	8	<b>27,657</b>	<b>35,087</b>

The notes on pages 60 to 71 form part of these accounts

### Statement of Changes in Taxpayers' Equity for the year ended 31 March 2019

This statement shows the movement in the year on the different reserves held by COPNI. The Revaluation Reserve reflects the changes in asset values that have not been recognised as income or expenditure. The SoCNE Reserve represents the total assets less liabilities of COPNI, to the extent that the total is not represented by other reserves and financing items.

	Note	General Fund	Revaluation Reserve	Taxpayers' Equity
		£	£	£
<b>Balance at 31 March 2017</b>		<b>55,663</b>	<b>1,021</b>	<b>56,684</b>
Grant-in aid from DfC	13	833,000	-	833,000
Comprehensive Net Expenditure for the Year		(876,272)	179	(876,093)
<b>Balance at 31 March 2018</b>		<b>12,391</b>	<b>1,200</b>	<b>13,591</b>
Grant-in aid from DfC	13	852,500	-	852,500
Comprehensive Net Expenditure for the year		(873,621)	1	(873,620)
<b>Balance at 31 March 2019</b>		<b>(8,730)</b>	<b>1,201</b>	<b>(7,529)</b>

The notes on pages 60 to 71 form part of these accounts

## **Notes to the Accounts**

### **1. ACCOUNTING POLICIES**

#### **Statement of Accounting Policies**

These financial statements have been prepared in accordance with the 2018-19 Government Financial Reporting Manual (FReM) issued by the Department of Finance for Northern Ireland. 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 the most appropriate to the particular circumstances of COPNI for the purpose of giving a true and fair view has been selected. The particular policies adopted by COPNI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### **Accounting convention**

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment.

#### **Non-current assets**

Non-current assets are capitalised if they are capable of being used for a period which exceeds one year and they individually cost at least £500 or they satisfy the criteria of a grouped asset i.e. collectively have a cost of at least £500 and are functionally interdependent. Non-current assets are fully funded by the Department for Communities. Assets are initially valued at historic cost and subsequently revalued by indices published by the Office for National Statistics. Intangible assets (computer software and licences) are valued at historic cost. Intangibles assets are not revalued as the impact has been deemed to be immaterial.

Depreciation and amortisation are provided in full in the year of acquisition. Assets are depreciated over their useful economic lives as follows:

IT Equipment	- three years straight line
Office Equipment	- three years straight line
Furniture and Fittings	- ten years straight line
Intangible Assets	- three years straight line

The Commissioner has adopted a policy of conducting a review of non-current assets for impairment at each financial period end.

**Grant-in-aid**

Grant-in-aid received is used to finance activities and expenditure which support the statutory and other objectives of the Commissioner. The grant-in-aid is treated as financing. It is credited to the General Reserve because it is regarded as a contribution from a controlling party. Grant-in-aid is recorded on a cash basis.

**Financial Instruments**

As the cash requirements of COPNI are met through the estimate process, 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 COPNI’s expected purchase and usage requirements and COPNI is therefore exposed to little credit, liquidity or market risk.

**Accounting standards, interpretations and amendments to published standards not yet effective**

COPNI has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. COPNI considers that these are unlikely to have a significant impact on the accounts in the period of initial application.

IFRS 16 Leases replaces IFRS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2020.

### Provisions

Provisions are recognised when the Commissioner has a present legal or constructive obligation as a result of a past event. It is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

### Taxation

COPNI is not registered for VAT. VAT is included in the costs of inputs.

### Pensions

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP). COPNI makes contributions on behalf of its employees to the Principal Civil Service Pension Scheme NI (PCSPS NI). The PCSPS are unfunded multi-employer defined benefit schemes but COPNI is unable to identify its share of the underlying assets and liabilities.

Further information on the pension arrangements are detailed in the remuneration report.

## 2. STATEMENT OF OPERATING COSTS BY OPERATING SEGMENT

COPNI is treated as a single segment entity.

## 3. STAFF COSTS

	2018-19 Total	2017-18 Total
	£	£
Wages and Salaries	494,277	539,339
Social Security Costs	44,845	48,927
Other Pension Costs	94,755	98,006
<b>Total</b>	<b>633,877</b>	<b>686,272</b>

A breakdown of the above costs into permanent staff and others can be found in the Staff Report within the Accountability report.



COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
FINANCIAL STATEMENTS

4. OTHER OPERATING COSTS	2018-2019	2017-2018
<b>General costs</b>	<b>£</b>	<b>£</b>
Rents, rates, heating, lighting and service charges	81,406	77,887
Investigations *	37,768	16,672
IT services and maintenance	19,910	20,606
Research and publications	12,754	5,590
Staff Training, development and welfare	10,372	3,776
Events and catering	9,216	4,992
Recruitment	9,125	5,414
Promotions and media engagement	8,931	3,268
External auditors' remuneration	5,750	9,200
Policy and Legal costs	5,463	3,661
Internal audit costs	5,394	7,068
Travel and subsistence for staff	5,140	4,270
Office consumables	3,932	5,344
Literature and membership	2,991	3,021
Procurement fees	2,918	-
Telephone	2,915	3,721
IT consumables	2,352	2,089
Pension administration costs	1,944	2,132
Travel and subsistence costs for the Commissioner	1,085	976
Postage	971	1,111
Equipment not capitalised	902	257
Other costs – buildings	761	-
Miscellaneous	41	35
<b>Total expenditure before depreciation and amortisation</b>	<b>232,041</b>	<b>181,090</b>
Depreciation and amortisation	7,703	8,910
<b>Total other expenditure</b>	<b>239,744</b>	<b>190,000</b>

\* This figure excludes expert panel fees and employer NIC contributions of £20,785 which are included salaries.

## 5. PLANT AND EQUIPMENT

2018-19	I.T. Equipment	Office Equipment	Furniture and Fittings	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2018	25,917	1,289	21,538	48,744
Additions	-	-	702	702
Disposals	(539)	-	-	(539)
Revaluations	444	-	(253)	191
<b>At 31 March 2019</b>	<b>25,822</b>	<b>1,289</b>	<b>21,987</b>	<b>49,098</b>
<b>Depreciation</b>				
At 1 April 2018	16,758	1,289	10,032	28,079
Charge in year	5,452	-	2,224	7,676
Disposals	(539)	-	-	(539)
Revaluations	304	-	(114)	190
<b>At 31 March 2019</b>	<b>21,975</b>	<b>1,289</b>	<b>12,142</b>	<b>35,406</b>
<b>Carrying amount at 31 March 2019</b>	<b>3,847</b>	<b>-</b>	<b>9,845</b>	<b>13,692</b>
<b>Carrying amount at 31 March 2018</b>	<b>9,159</b>	<b>-</b>	<b>11,506</b>	<b>20,665</b>
<b>Asset financing</b>				
Owned	3,847	-	9,845	13,692
<b>Carrying amount at 31 March 2018</b>	<b>3,847</b>	<b>-</b>	<b>9,845</b>	<b>13,692</b>

Plant and equipment are revalued annually by reference to the indices issued by the Office for National Statistics for the different types of assets.

**5. PLANT AND EQUIPMENT (Cont'd)**

2017-18	I.T. Equipment	Office Equipment	Furniture and Fittings	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2017	22,359	1,289	20,894	44,542
Additions	10,345	-	747	11,092
Disposals	(7,364)	-	-	(7,364)
Revaluations	577	-	(103)	474
<b>At 31 March 2018</b>	<b>25,917</b>	<b>1,289</b>	<b>21,538</b>	<b>48,744</b>
<b>Depreciation</b>				
At 1 April 2017	18,149	1,289	7,903	27,341
Charge in year	5,643	-	2,164	7,807
Disposals	(7,364)	-	-	(7,364)
Revaluations	330	-	(35)	295
<b>At 31 March 2018</b>	<b>16,758</b>	<b>1,289</b>	<b>10,032</b>	<b>28,079</b>
<b>Carrying amount at 31 March 2018</b>	<b>9,159</b>	<b>-</b>	<b>11,506</b>	<b>20,665</b>
<b>Carrying amount at 31 March 2017</b>	<b>4,210</b>	<b>-</b>	<b>12,991</b>	<b>17,201</b>
<b>Asset financing</b>				
Owned	9,159	-	11,506	20,665
<b>Carrying amount at 31 March 2018</b>	<b>9,159</b>	<b>-</b>	<b>11,506</b>	<b>20,665</b>

## 6. INTANGIBLE ASSETS

2018-2019	Software licences	Total
	£	£
<b>Cost</b>		
At 1 April 2018	30,760	30,760
Additions	-	-
<b>At 31 March 2019</b>	<b>30,760</b>	<b>30,760</b>
<b>Amortisation</b>		
At 1 April 2018	30,733	30,733
Charged in the year	27	27
<b>At 31 March 2019</b>	<b>30,760</b>	<b>30,760</b>
<b>Carrying amount at 31 March 2019</b>	<b>0</b>	<b>0</b>
<b>Carrying amount at 31 March 2018</b>	<b>27</b>	<b>27</b>
<b>Asset financing</b>		
Owned	0	0
<b>Carrying amount at 31 March 2019</b>	<b>0</b>	<b>0</b>

Intangible assets comprise software and licenses.

## 6. INTANGIBLE ASSETS (Cont'd)

2017-2018	Software licences	Total
	£	£
<b>Cost</b>		
At 1 April 2017	30,760	30,760
Additions	-	-
<b>At 31 March 2018</b>	<b>30,760</b>	<b>30,760</b>
<b>Amortisation</b>		
At 1 April 2017	29,630	29,630
Charged in the year	1,103	1,103
<b>At 31 March 2018</b>	<b>30,733</b>	<b>30,733</b>
<b>Carrying amount at 31 March 2018</b>	<b>27</b>	<b>27</b>
<b>Carrying amount at 31 March 2017</b>	<b>1,130</b>	<b>1,130</b>
<b>Asset financing</b>		
Owned	27	27
<b>Carrying amount at 31 March 2018</b>	<b>27</b>	<b>27</b>

## 7. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2018-19	2017-18
	£	£
Amounts falling due within one year:		
Other Receivables	1,459	-
Prepayments	11,329	8,641
	<b>12,788</b>	<b>8,641</b>

## 8. CASH AND CASH EQUIVALENTS

	2018-19	2017-18
	£	£
Balance at 1 April	35,087	82,713
Net change in cash and cash equivalent balances	(7,430)	(47,626)
<b>Balance at 31 March</b>	<b>27,657</b>	<b>35,087</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	27,657	35,087
<b>Balance at 31 March</b>	<b>27,657</b>	<b>35,087</b>

## 9. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2018-19	2017-18
	£	£
<b>Amounts falling due within one year:</b>		
Trade Payables	15,841	8,608
Accruals	45,825	42,221
	<b>61,666</b>	<b>50,829</b>

## 10. CAPITAL COMMITMENTS

There were no capital commitments at 31 March 2019.

## 11. LEASES

Leases are classified as operating leases whenever the terms of the lease do not transfer substantially all the risks and benefits to the lessee. Rentals under operating leases are expensed to the Statement of Comprehensive Net Expenditure as incurred. COPNI is contracted to an agreement with the Equality Commission for Northern Ireland for occupancy of its current office space in Equality House. This agreement is for the period April 2016 until July 2021. £41,576 was included as an expense on rentals under operating leases in the Statement of Comprehensive Net Expenditure. Total future minimum lease payments under operating leases are given in the table below.

	2018-19	2017-18
	£	£
<b>Buildings:</b>		
Not later than one year	41,576	42,404
Later than one year and not later than five years	83,152	127,212
Later than five years	-	-
	<b>124,728</b>	<b>169,616</b>

## 12. CONTINGENT LIABILITIES

There were no contingent liabilities in 2018-19. (2017-18 £0).

### 13. RELATED-PARTY TRANSACTIONS

COPNI is a non-departmental public body sponsored by the Department for Communities. The Department, the Equality Commission for Northern Ireland and the Department of Finance are each regarded as a related party of COPNI.

	2018-19	2017-18
<b>Department for Communities</b>		
Grant-in-Aid	852,500	833,000
<b>Total income from Related Parties</b>	<b>852,500</b>	<b>833,000</b>
<b>Equality Commission for Northern Ireland</b>		
IT services - amount outstanding at the year-end was £0 (2017-18 - £0)	15,410	16,520
Premises - amount outstanding at the year-end was £0 (2017-18 - £518)	87,367	92,837
Finance support – amount outstanding at the year-end was £0 (2017-18 - £0)	1,000	1,000
	<b>103,777</b>	<b>110,357</b>
<b>Department of Finance</b>		
Business and Professional Services – amount outstanding at the year-end was £0 (2017-18: £0)	4,862	2,132
	<b>4,862</b>	<b>2,132</b>
<b>Total expenditure with related parties</b>	<b>108,639</b>	<b>112,489</b>

Apart from as noted above, there was no balance with related parties at the period end. During the year no member of the SMT or other related party has undertaken material transactions with COPNI.



#### **14. EVENTS AFTER THE REPORTING PERIOD**

There are no events after the reporting period to note.

#### **Date of authorisation for issue**

The Accounting Officer authorised these financial statements for issue on 31 October 2019.