



**Commissioner for Older People
for Northern Ireland**

Annual report & financial statements for the year ended 31 March 2022

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

on

14th December 2022

Commissioner for Older People for Northern Ireland

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Commissioner's statement

I am pleased to present the Annual Report for the financial year 2021-22. This report covers a year where we have continued to work through the COVID-19 pandemic and thankfully the successful rollout of the vaccine has seen life slowly return to something resembling normal after an extremely difficult couple of years.

Despite us emerging from the worst stages of the pandemic, we are still coming to terms with the impact that COVID-19 has had on our society, and particularly older people who were so badly affected by the virus. It is only in the early part of 2022 that have I been able to start going out in person to speak to older people's groups and forums again and it really is fantastic to be able to engage properly with older people once again.

During this year we also finalised my Corporate Plan to cover the remainder of my term as Commissioner up until 2024, a plan that has naturally been heavily influenced by the effects of the pandemic on our ageing population.

This plan will be published very soon, and it will address key issues such as recovering from the pandemic, tackling ageism, loneliness and isolation, raising awareness of scams, health and social care, and the rising cost of living. That list in itself illustrates the many challenges many older people face at present in Northern Ireland, and I will continue to work with government to ensure that the needs of older people are heard loud and clear, and that appropriate action can be taken.

The ongoing absence of a sitting NI Executive and functioning Assembly remains a challenge, but I continue to engage with Ministers, all the political parties and Secretary of State for Northern Ireland to ensure that the needs of older people are heeded by those in power.

While we must move on from the pandemic, we must also look back about how the authorities acted in response to the biggest public health crisis for many generations. While I continue to call for a NI inquiry into COVID-19, I have also engaged with the UK-wide public inquiry and will be applying to be a core participant in it to ensure that the voice of older people in Northern Ireland is heard during that process. We cannot forget the many thousands of people who sadly lost their lives during the pandemic, and it is only right that the response by the authorities is analysed to determine what could have been done better or differently during this difficult time. It is vital that we identify learnings from

the pandemic which can then be used constructively to improve our preparation for any future need to respond to a pandemic in the future.

My team continues to advocate for older people over a large range of policy matters that affect older people's lives, and my legal team has again helped hundreds of individual older people and their families on a wide range of issues over the past year.

While there are clearly challenging times ahead for all sections of society, myself and my team will continue to champion the rights of older people, and work to ensure that we make Northern Ireland a better place in which to age.

Eddie Lynch

Commissioner for Older People for NI

Chief Executive's report

This year was COPNI's second year of working within the context of the global COVID-19 pandemic. It was also the 10th year since our establishment in November 2011. We continued to work almost exclusively from home, except for our legal team who provided services, when required, where older clients live. The COVID-19-specific workload moved out of emergency crisis management and into our mainstream work across all our functions. It also caused us to significantly review and change the Commissioners Corporate Plan for 2022-2024. We refined our priorities, adding in COVID-specific work streams and focussing on the negative and increasingly pervasive sense of Ageism that arose partly through the crisis of the pandemic, but that underlies societal and media narrative about growing older across all spheres of life. The new draft plan has been submitted to the Department for Communities (DfC) and will be published soon.

In common with many bodies, we are adjusting to a new normal. We are closely monitoring the extent to which our workload has increased, both in volume and complexity. Each business year we recognise a growing demand for our services, and the changing nature of our research and policy advice work, as older people are dealing with emerging or increasing challenges. We can clearly see the many impacts of the global pandemic.

We have witnessed some very tragic and disproportionately difficult impacts on the older population and on those who care so deeply for them. But some of our emerging priorities relate to hidden effects, such as a loss of social structure that connects older people to their friends, families and communities. We are witnessing widespread bereavement, separation of families from their loved ones in care settings, and the major impact of COVID-19 on the social care workforce and their families. A new strand of work emerging is the preparation for reflection on what has passed, and what preparations can be undertaken to protect older people better during times of crisis. The Commissioner has called for a Northern Ireland specific care homes inquiry to examine the experience of older people, their families and carers, to learn from this dreadful experience and to build on the learnings from an inquiry to be better prepared for the future. We are also preparing to provide evidence to the UK-wide COVID-19 inquiry, on the specific impacts on older people here.

During this year, COPNI's staff members have adopted many new ways of working with older people. We have been able to connect with each other, external stakeholders, and to a more limited extent with older people, through technology. We have also kept in touch with older peoples groups and

individuals through regular updates and virtual focus groups, coffee mornings etc. Nothing replaces the richness of the experience of engaging directly with older people where they live and in their groups and clubs. With the benefit of the vaccine and booster programmes, older people are beginning to emerge from a very isolated and worrying time.

Despite COVID-19 we have continued to provide advice to government on many non-COVID-19 related matters. We are working closely with authorities to track progress of the recommendations from Home Truths, working with the Department of Health (DoH) as they develop the forthcoming Adult Safeguarding Bill, working with RQIA as they embed changes and implement the Commissioners recommendations to improve regulation of social care and being involved in the wider programme of social care reform.

Despite all the challenges of the last year, we remain fully committed to advocating on behalf of older people, their rights and interests.

Evelyn Hoy

Chief Executive

Powers and duties of the Commissioner

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), 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.

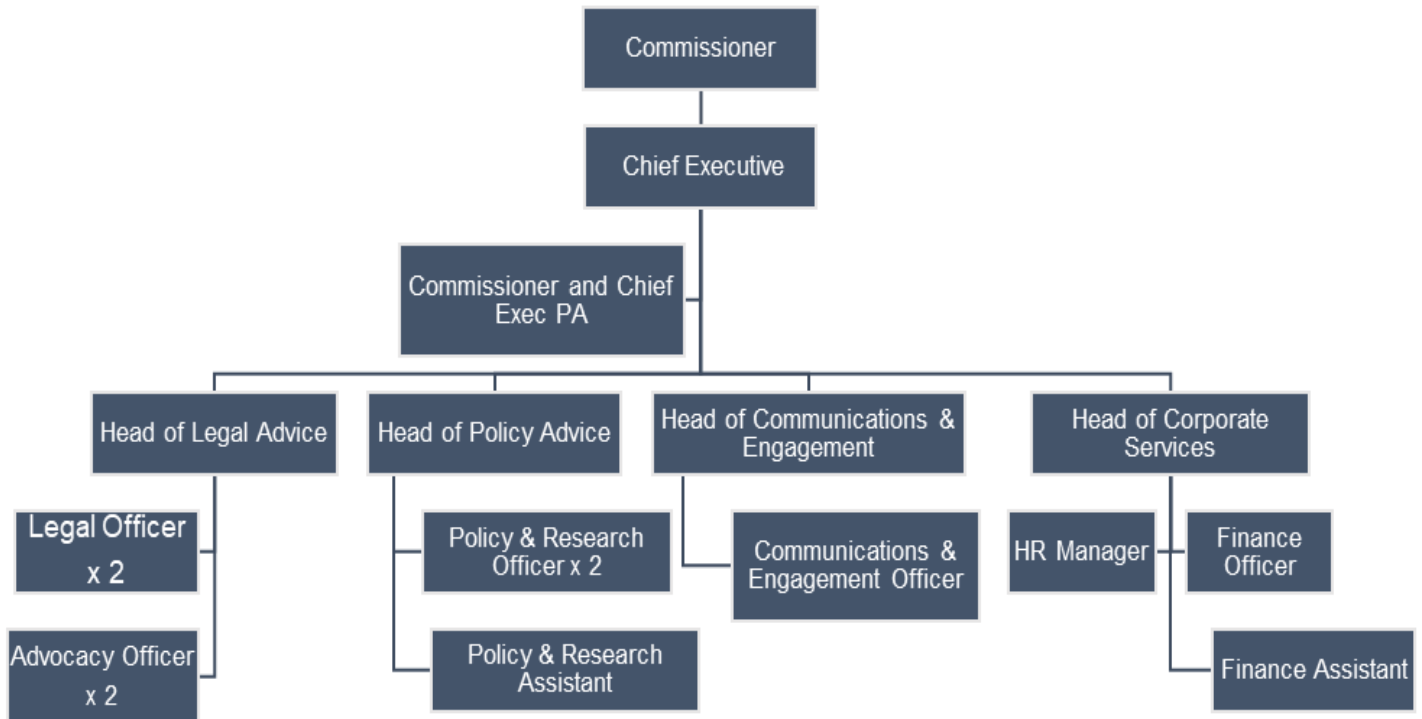
The general powers of the Commissioner are:

- 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.

Organisation structure

The organisation structure to support the Commissioner is shown below:



COPNI at 31 March 2022 had a Full Time Equivalent (FTE), including the Commissioner, of 18 as part of the pilot staffing structure. Original approval for headcount was granted by the Department of Finance (DOF) and the then Office of the First Minister and Deputy First Minister (OFMDFM) in 2012, providing approval for 16 staff (including the Commissioner) and the grades thereof. Since that time, COPNI’s staffing complement has not changed and has not grown commensurate with the year on year increase of activity and service need from older people. With some areas of work becoming

significantly pressured and workloads heavily loaded, COPNI requested additional funding from the Department for Communities to pilot a revised staffing structure which primarily focusses on relieving pressures at Senior Management level. The Department approved the additional funding to support this staffing pilot, on the basis that a full review of the staffing within COPNI, and a subsequent staffing restructure business case, would follow.

Performance report

Overview

The purpose of the overview is to give the reader of this report 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.

COPNI operates within the framework of its enabling legislation and a Management Statement and Financial Memorandum (to be replaced by a Partnership Agreement) agreed with its sponsoring department, the Department for Communities (DfC).

The appointment of the Commissioner for Older People is made by the First Minister and deputy First Minister. The current Commissioner is Eddie Lynch who was appointed in June 2016 and reappointed for a second four-year term in June 2020.

The Commissioner is supported by the Chief Executive, Evelyn Hoy, and an interim Senior Management Team (SMT). The SMT is comprised of the Commissioner for Older People, the Chief Executive, the Head of Legal Advice, the Head of Policy Advice, the Head of Communications and Engagement, and the Head of Corporate Services.

The annual business plan for 2021-22 was approved by the Minister for Communities, Deirdre Hargey in October 2021.

DfC provided COPNI with a budget allocation of £1,234k in 2021-22. COPNI drew down Grant-in-Aid funding of £1,099k for the financial year 2021-22 (£1,022k 2020-21). Cash was drawn down to only meet actual payments in 2021-22, and not for accrued charges that are being paid in the early part of 2022-23. DfC have agreed the amount not drawn down in 2021-22 can be added to the 2022-23 Grant-in-Aid allocation and drawn down in 2022-23.

The allocated budget has been used to support older people in accordance with the 2021-22 business plan. It is impossible to consider the work of the Commissioner in 2021-22 without understanding the

continued adverse impact of the COVID-19 pandemic on older people. The Commissioner continued to provide advice to government to meet the challenges of an ageing population in a focused and planned way, particularly in respect of care homes, guidance to Government on COVID-19 recovery, vaccine uptake, loneliness and isolation, the financial impact of COVID-19 and the rising energy prices. A significant number of queries were received from the public, with questions mainly focussed on the rationale and difficulties arising from government decisions that affected older people. These included, ongoing restrictions to care homes, the stepped approach by Government on the safe re-opening of society, the development of the COVID-19 passport scheme and roll out of vaccination, and the high street voucher scheme and its accessibility for older people.

Purpose, aims and activities

The key aim of the Commissioner is to promote and safeguard the interests of older people in Northern Ireland. With the onset of the COVID-19 pandemic and the subsequent effect on issues relating to older people it was agreed to that the previous Corporate Plan would be extended with a new one to follow in 2022 once we had a clearer picture of the needs of older people post pandemic. The revised Corporate Plan (2022-24) was submitted to the Department for Communities (DfC) in April 2022.

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. Corporate risk analysis is completed and reported to the Audit and Risk Assurance Committee (ARAC) at its quarterly meetings.
- 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.
- The ARAC has responsibility for oversight of the strategic risk management within COPNI and providing advice to the Commissioner. The ARAC 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. More information on the ARAC is available in the Governance Statement.

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

COPNI's risk strategy and register

The approach to risk management taken by COPNI is set out in a risk strategy, which 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 2021-22 were identified and reported in the risk register; these included:

- Staff retention
- Pay dispute
- IT security
- Continued impact of COVID-19

The impact of COVID-19 on COPNI incorporated risks in the themes of:

- operational
- people
- financial
- strategic
- regulatory
- reputational.

Going concern

The statement of financial position as at 31 March 2022 shows net liabilities of £22,752. Non-current assets have increased by £18,874 mainly due to capital additions of £25,180 in the year. Current

assets have reduced by £34,804, reflecting the reduced cash position at the end of the 2021-22 year. Current liabilities have increased by £51,531 due to increases in accruals and year-end creditors.

COPNI underspent its resource budget by £42,733, and its capital budget was fully utilised in 2021-22. The underspend against the budget is offset by the fact COPNI did not draw down the full allocated cash budget in 2021-22, with agreement that the amount not drawn down in 2021-22 can be added to the 2022-23 Grant-in-Aid allocation and drawn down in 2022-23. The net impact of this is reflected within the movement on the general reserve, i.e., moving from £44,515 in 2020-21 to £ (22,752) in 2021-22. It is anticipated that this negative reserve balance will be corrected when the prior year cash is received in the 2022-23 financial year.

Funding of £1,424k has been confirmed for the 2022-23 financial year as per the Indicative Allocation letter dated 31 March 2022, and the Commissioner as Accounting Officer 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. This assessment is further strengthened by the submission of the Corporate Plan 2022-24 and the support for a revised pilot staffing structure in preparation for a more permanent arrangement being put in place once business case approval is secured. The financial statements are therefore prepared on the going concern basis.

Performance summary

COPNI submitted a draft business plan for 2021-22 in January 2021 as required by the Management Statement and Financial Memorandum. The business plan was approved by the Minister in October 2021. Progress made against the plan is set out in detail within the Performance Analysis on page 13.

Over the past year COPNI staff continued to face many issues resulting from the COVID-19 pandemic, including health and social care (care homes, supported living and domiciliary care), consumer matters (for vulnerable consumers of energy, food and other goods and services), mental health impacts of isolation and reintegration (loneliness, isolation, provision of community services), and the provision of vaccines. As we move forward into next year and beyond, the impact that COVID-19 has had on the lives of older people will be continue to be a key focus of the Commissioner's work, particularly in

relation to issues such as bereavement support, loneliness and isolation, the adequacy of the health & social care system for older people and the reforms that are required.

The spectre of COVID-19 has also shone a light on ageism in our society and exposed negative attitudes in how society treats older people. There were numerous occasions when social and media commentary painted our older society in a negative way and there was little appreciation of the positive and important contribution that older people make to our community. Tackling Ageism will be the overarching priority for the Commissioner in his new Corporate Plan and it is planned to develop projects and initiatives to challenge this issue over the months and years ahead.

The Commissioner continued to engage with older people and sought their views on the key issues they felt the Commissioner needed to focus on through the new Corporate Plan for the next 2 years. An online survey was issued, and officers worked with partners to ensure, as far as possible, hard copies of the survey were distributed to those with no digital access.

As a result, the Commissioner received 466 responses from older people, and the feedback received was invaluable in setting the priorities for the Commissioner's new Corporate Plan 2022-24.

The survey results highlighted that:

- Most respondents were from the 65-74 and 75-84 age groups.
- Almost 95% of respondents cited Health & Social Care as one of their top priorities.
- 95% of respondents cited Hospital waiting lists as their top priority.
- 92% of people highlighted affordable energy as one of their top priorities, with 72% of those people indicating that it was one of the top 3 priorities that should be addressed by the Commissioner.
- 90% & 89% respectively reported Crimes against Older People and scams as one of their top priorities.
- 98% agreed that Loneliness and Isolation as an issue that should be tackled with Government.
- 93% that Older People should be included in the Programme for Government.
- 88% agreed that Tackling Ageism should be a key priority for the Commissioner.
- 65% supported the call for a Public Inquiry.

As a result of this survey, the Commissioner's priorities over the next 2 years are centred around the overarching theme of Tackling Ageism, focusing on the following six issues:

- Better Health & Social Care;
- Ensuring the accurate and transparent reporting of outbreaks and deaths of residents in, or from, care homeCovid19 Pandemic – Call for a Public Inquiry;
- Affordable Energy;
- Programme for Government that prioritises Older People;
- Loneliness and Social Isolation; and
- Crime against Older People.

Additionally, our priorities have also been informed from our policy and research, key policy developments across government, as well as the nature and theme of the issues that the organisation deals with throughout the year.

The UK's withdrawal from the EU has had little or no impact on the work of the Commissioner to date, with no cost impact, and no impact on procurement identified. Nonetheless, the Commissioner is alert to any changes in human rights protections that may affect older people as the UK diverges further from the European human rights framework.

Performance analysis

The planned projects and operational activities are set out in the annual business plan, with clearly defined objectives and Key Performance Indicators (KPIs). The progress of each project is monitored, reported and delivered against project or operational plans.

The interim SMT, comprising the Commissioner, Chief Executive, Head of Legal, Head of Policy, Head of Communications and Engagement, and Head of Corporate Services, meet bi-monthly and receive reports on progress of each project or operational plan. 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 on a quarterly basis.

Whilst the Programme for Government does not include a specific outcome relating to older people, COPNI's objectives help to achieve the following outcomes detailed in the Programme for Government:

- Outcome four – we enjoy long, healthy, active lives.
- Outcome five – we are an innovative, creative society, where people can fulfil their potential.
- Outcome seven – we have a safe community where we respect the law, and each other.
- Outcome eight – we care for others and we help those in need.
- Outcome 11 – we connect people and opportunities through our infrastructure.

Business Plan Objectives 2021-22

Ref	Business Objectives
1	<p>Engagement with older people.</p> <ul style="list-style-type: none"> • Due to the pandemic, it is expected that this engagement will remain virtual in 2021-22, rather than face-to-face. Increased use of social media and virtual visiting/meeting has been relatively successful, and this will continue throughout the year. It is hoped that in Q3 and Q4, some safe face-to-face meetings may be possible. • Themed engagement which will relate to the emerging Corporate Plan. • Attendance at seminars and conferences; Visits to Older people (OP) where they live work and socialise (when it is safe to do so); Ongoing responses to invitations from OP groups & other stakeholders, and engagement focused on testing or co-producing advice to government based on technical or academic evidence. • The Commissioner will actively engage with older people through events and discussions to develop the new Corporate Plan.
2	<p>Responding to individuals who contact the Commissioner for assistance</p> <ul style="list-style-type: none"> • Management of legal cases advocating for individual older people in compliance with all internal policies and good practice.

Ref	Business Objectives
	<ul style="list-style-type: none"> Alternative dispute resolution or provision of financial support in the preparation and litigation of cases where resolution has not been successful. <p>This area of work increased significantly in 2020-21 with COVID-19 related cases.</p>
3	<p>Responding to public consultations by relevant authorities regarding matters that may impact older people and those who care for them.</p> <ul style="list-style-type: none"> To continue to raise issues of relevance and importance to older people to all relevant public authorities through their public consultation exercises. Focus on tracking the impacts and consequences of Brexit and providing advice to government on issues specifically impacting older people.
4	<p>COVID-19 Pandemic</p> <ul style="list-style-type: none"> Support and protection of older people during the Pandemic. Promote awareness of the issues arising from the experiences of older people and their requests for assistance. Providing early insights and advice to government.
5	<p>Home Truths</p> <ul style="list-style-type: none"> Track and influence implementation of recommendations arising from the Home Truths report on failures of care at Dunmurry Manor Care Home. Track, comment on and influence the work arising from the CPEA Evidence papers to government and their recommendations.
6	<p>Planning for your Third Age</p>

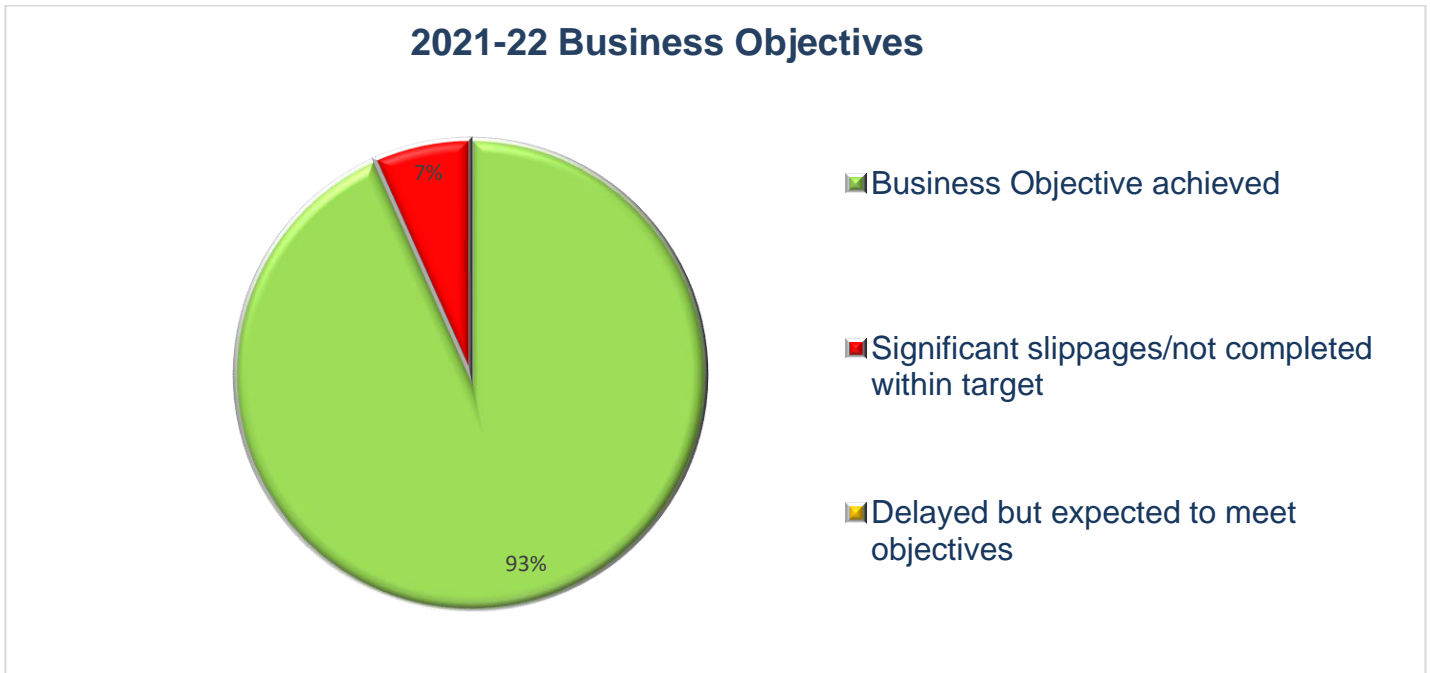
Ref	Business Objectives
	<ul style="list-style-type: none"> • Increase awareness of the issues facing people as they enter their third age (60+). • increase awareness of the impacts of services delivered online - Solutions and challenges. • Produce and publish guidance documents or add value to and support existing resources.
7	<p>Energy for vulnerable customers</p> <ul style="list-style-type: none"> • Review of support services for vulnerable consumers of energy. • Ensure that older people have the right levels of support and protection as consumers of energy.
8	<p>Loneliness and Isolation of Older People</p> <ul style="list-style-type: none"> • Continued engagement in local projects and with academics and experts including political engagement with the Cross Party Assembly Group on Loneliness.
9	<p>Adult Protection Bill</p> <ul style="list-style-type: none"> • In response to the Home Truths report (and other recent recommendations arising from adult protection issues), the Ministers for Health and Justice have commenced work on an Adult Protection Bill. COPNI has provided pre-legislative advice and will continue to provide expert advice to the Departments and Ministers of Health and Justice.
10	<p>Care Home Contracts – Human Rights of Older People</p> <ul style="list-style-type: none"> • As a result of the Home Truths investigation into Dunmurry Manor the Commissioner recommended changes to the Regional Care Homes contract that would provide better protection of the human rights of the older person in care. This project will provide advice to government on

Ref	Business Objectives
	<p>the nature and impacts of the Regional Contract under which older people reside in care homes.</p>
11	<p>Crime and Older People: Understanding older peoples' vulnerability</p> <ul style="list-style-type: none"> • Work with partners in the criminal justice system, and offenders to increase understanding of whether older people are deliberately targeted by offenders due to their age and/or vulnerability. • Provide advice to government and to older people that will strengthen prevention of crime against older people.
12	<p>Scamwise Partnership</p> <ul style="list-style-type: none"> • COPNI is a founder member of the Scamwise partnership. Working in partnership with PSNI, DOJ, Trading Standards and others COPNI will continue to grow the partnership, enable the sharing of information and raise awareness amongst older people of how to identify and protect themselves from Scams.
13	<p>Corporate Governance</p> <ul style="list-style-type: none"> • The Commissioner (Accounting Officer) will ensure the efficient and effective management of staff and resources to support the achievement of all the Commissioner's objectives. • The Commissioner will ensure that appropriate internal controls and governance systems are in place that include Finance, Human Resources, Planning, Performance Management and Reporting.
14	<p>Pay Dispute</p>

Ref	Business Objectives
	<ul style="list-style-type: none"> Resolve the ongoing pay dispute with staff relating to the provision of pay progression.
15	<p>Organisation Review (2 year project)</p> <ul style="list-style-type: none"> Carry out or commission a review of the organisation structure to address changes in the quantity and complexity of work to deliver the 2020-2024 Corporate Plan.

Business Plan delivery

A number of projects were decreased in scope or scale to accommodate additional COVID-19 associated work. Out of the 15 objectives in the Business Plan, 14 were achieved. The only project that could not be achieved in year was the resolution of the ongoing staff grievance/pay dispute. This refers to COPNI staff being on different terms and conditions than the NICS and other similar Arm’s Length Bodies (ALBs), and staff continue to see this as an equality issue that needs to be resolved.



The table below details the actions taken in year towards completion of the objectives included in the 2021-22 business plan, including the RAG (red, amber, green) status at 31 March 2022.

Ref	Project	RAG	Comments
1	Engagement with older people.		<ul style="list-style-type: none"> • Every effort was made to continue to engage with older people; • Regular ezine publication of news and advice; • Moderation of social media accounts; and • Regular publication of “Words of Wisdom” articles, interviews of individual older people.
2	Responding to individuals who contact the Commissioner for assistance.		<ul style="list-style-type: none"> • The Legal and Advocacy section below details the volume of casework undertaken in the year.
3	Responding to public consultations.		<ul style="list-style-type: none"> • 18 consultation responses were submitted as listed on pages 28-29.
4	The COVID-19 Pandemic.		<ul style="list-style-type: none"> • Advice to Government and statutory agencies continued in relation to the on-going COVID-19 pandemic. Examples of issues include the roll out of the vaccination programme in care homes, most recently regarding the booster programme, visiting arrangements in care homes and progress against the pathway – visiting with care – guidance, the vaccine certification scheme and accessibility for older people. Responding to daily enquires from members of the public is also on-going.

Ref	Project	RAG	Comments
			<ul style="list-style-type: none"> • COPNI, Chief Executive & Head of Policy Advice participate on the Moving towards Normalised visiting group, facilitated by the PHA and provide strategic advice in respect of older people.
5	Post Home Truths – care home quality.		<ul style="list-style-type: none"> • Engagement with normalising visiting in Care Homes and enhancing Clinical Care in Care Homes groups. • Ongoing engagement with RQIA on care home complaints. • Review and feedback to DOH of pre-publication versions of CPEA reports.
6	Planning for your 3rd age.		<ul style="list-style-type: none"> • An advice leaflet, based on the recent Department of Health (DOH) advanced care planning consultation has been developed that will inform advice for older people. Publication of this leaflet has been delayed due to the DOH Advanced Care Planning Consultation.
7	Affordable Energy.		<ul style="list-style-type: none"> • For many months during 2021 the Commissioner has called on the Department for Communities and the Government to provide financial support for older people in Northern Ireland, because of the continued increase in energy prices. • Both the Commissioner and Head of Policy worked closely with Assistant Perm Sec of

Ref	Project	RAG	Comments
			<p>DfC and his staff to ensure approval was given by Gov't for £200 to be made during the winter period of 2021. The Commissioner's call was successful, and DfC announced an emergency fuel payment scheme in January 2022 and with continued engagement with officers, the Minister for Communities announced a further £55m Energy Support Scheme in March 2022.</p> <ul style="list-style-type: none"> • Regular engagement has continued with DfC on addressing fuel poverty in Northern Ireland, and the need for a new fuel poverty strategy. • Fuel Poverty will continue to be a key priority in the new Corporate Plan.
8	Loneliness and Social Isolation.		<ul style="list-style-type: none"> • The Commissioner and Head of Policy participated in a series of meetings with the North/South group on Loneliness, which is facilitated by the Institute of Public Health as well as the All-Party Group on Loneliness. • The Team also engaged with the DoH lead officer team to assess work that is currently being undertaken on this issue, identify gaps to inform the Commissioner's call for a Northern Ireland Loneliness and Social Isolation (LSI) Strategy.

Ref	Project	RAG	Comments
			<ul style="list-style-type: none"> • The Head of Policy attended the husting alongside other stakeholders and MLAs on this issue. • Research has also been carried out to assess where the responsibility lies in terms of developing a LSI strategy for NI by Govt department to inform the Commissioner's approach to addressing the absence of a Strategy in Northern Ireland. • LSI has been identified by older people as a key issue for the Commissioner for the 2022-24 Corporate Plan.
9	Adult Safeguarding Bill.		<ul style="list-style-type: none"> • Continued Engagement with Adult Safeguarding Bill team on the development of the Adult Protection Bill. Meetings held quarterly. • Providing guidance and real-life examples of adult safeguarding cases.
10	Professional Research on the Regional contract under which older people reside in Care Homes.		<ul style="list-style-type: none"> • The Head of Policy worked closely with the DFC Procurement team and CPD to satisfy procurement requirements in relation to this piece of work. The contract was successfully awarded. • A technical research report has been completed as planned and the findings will be presented to the relevant Minister post-election and be used to influence system

Ref	Project	RAG	Comments
			improvements to enhance the Human Rights of older people.
11	Crime and older people (two-year project).		<ul style="list-style-type: none"> • The research piece has been completed and a report has been completed by the relevant policy officer. • The project focused on engagement with offenders, older people, and probation staff. • The findings of the research will be used to inform the COPNI's discussion and lobby piece on Hate Crime legislation.
12	Scamwise partnership.		<ul style="list-style-type: none"> • Communications and Engagement team regularly attend partnership meetings. • Ongoing management of Facebook page.
13	Provision of efficient and effective Corporate Governance in support of business objectives.		<p>All KPI's met regarding:</p> <ul style="list-style-type: none"> • The conduct of ARAC meetings. • Internal audit, strategy, fieldwork and implementation of recommendations. • External audit, strategy, fieldwork and implementation of recommendations. • Effective management of all service level agreements for outsourced or shared services; and • Delivery of business plan targets within available budget.

Ref	Project	RAG	Comments
14	Pay dispute.		<ul style="list-style-type: none"> • Business case submitted to DFC and approved January 2020. Submission to DOF (by DfC). • DoF rejected business case in July 2020. Asked for new submission to progress pay progression scale points. • No agreement throughout 2021/22 on back pay. • Staff grievance ongoing.
15	Organisational review (two year project).		<ul style="list-style-type: none"> • Scale reduced to accommodate COVID-19 work. • Staff structure internal review completed. • Internal report completed. • Posts identified for review of grading. • Business case for permanent resources under development.

Key to RAG indicator	
Progressing as planned or already delivered	
Delayed but is expected to meet objectives	
Significant slippages, lack of funding or not to be completed within target	

Communications and engagement

The overall aim of the Communications and Engagement Team is to deliver effective communication that is timely, accurate, relevant, and reliable through a range of appropriate methods, formats and channels, all of which support COPNI strategic objectives.

Direct engagement has remained at a lower than pre-pandemic level in 2021-22 as society learned to adapt to the 'new normal' of living with COVID-19. Media activity has also reduced since the initial period of intensity at the commencement of the pandemic.

Media

In 2021-22 COPNI received 84 media bids as shown in table below:

Quarter	Media bids
1	9
2	23
3	31
4	21
Total	84

This compares to 193 media bids received in 2020-21 and 94 media bids in 2019-20. A total of 35 statements/press releases were issued by COPNI in 2021-22. There were also 274 pieces of media coverage.

Engagements

In total there were 38 engagements for the 2021-22 financial year, 29 of which were virtual. By comparison, the previous financial year had a total of 24 engagements. Face to face engagements are now gradually beginning to resume as restrictions have lifted. As a result of the pandemic, many active groups that would have been previously targeted for engagement have confirmed they are not yet prepared for a return to face to face meetings, so it has been a challenge to secure engagements.

Since the onset of the pandemic, the Communications and Engagement Team have recognised the difficulties in engaging with older people who didn't have access to, or an inclination to utilise, online services. Moving forward a targeting approach will be carried out with existing stakeholders to increase the number of events and engagements the Commissioner attends.

Policy and research

The purpose of the Policy Advice and Research Team is to provide advice on issues of strategic importance to the Chief Executive and the Commissioner. COPNI, as an organisation does not create government policy, however, section 3 of the COPNI Act 2011, sets out the Commissioner's duties as an adviser to government. The role of the Policy Advice and Research Team is to create the evidence base on which the Commissioner acts, speaks publicly, and provides policy advice to government.

The Policy Advice and Research Team is responsible for the delivery of many of the priorities contained within the COPNI business plan. Noted below is an outline of work conducted by the team in 2021-22:

The COVID-19 Pandemic

Working alongside key agencies such as the PHA and DOH, the team provided support to ensure the protection of older people during the pandemic, by promoting awareness of the issues arising from the experiences of older people and their requests for assistance and providing early insights and advice to government.

Better Health & Social Care: Home Truths

The team worked with key agencies such as the RQIA and the Department of Health on the implementation of recommendations arising from the Home Truths report on failures of care at Dunmurry Manor Care Home and had strategic input to the CPEA Evidence papers to government and their recommendations.

Adult Protection Bill

In response to the Home Truths report (and other recent recommendations arising from adult protection issues), the Ministers for Health and Justice have commenced work on an Adult Protection Bill. The team have worked and continue to work to provide pre-legislative advice and

will continue to provide expert advice to the Departments and Ministers of Health and Justice.

Care Home Contracts – Human Rights of Older People

As a result of the Home Truths investigation into Dunmurry Manor the Commissioner recommended changes to the Regional Care Homes contract that would provide better protection of the human rights of the older person in care. A professional research piece was completed, which has several key recommendations that will be used to inform advice to government on the nature and impacts of the Regional Contract under which older people reside in care homes.

Planning for your third age/Advanced Care Planning

The team worked to increase awareness of the impacts of services delivered online; solutions and challenges and produce and publish guidance documents or add value to and support existing resources.

Affordable Energy

The policy team provided advice and support to the Commissioner on energy issues. Specifically, throughout 2021-22, the Head of Policy alongside the Commissioner worked with the Deputy Permanent Secretary of DFC and his team to develop measures of support for older people in NI and continue to work closely with the Department and other agencies on the development of a fuel poverty strategy.

Public Consultations & Responding to Policy Related Public Enquiries

The team is responsible for responding to public consultations by relevant authorities on matters that may impact older people and those who care for them.

Throughout 2021-22 a total of 18 consultation responses were responded to by the team. The responses are published on the COPNI website. The list of consultation responses submitted to government in 2021-22 are below:

Department for Communities	Sport and Physical Activity Strategy for Northern Ireland
Department for Communities	Housing Supply Strategy
Translink	Better Connected Strategy
Northern Health & Social Care Trust	Purchasing Domiciliary Care
NI Executive	Active Ageing Strategy - Survey
Translink	Weavers-Cross Pre-Application Consultation
Belfast City Council	Consultation response on A Bolder Vision for Belfast
Department of Agriculture, Environment and Rural Affairs	DAERA Audit of Inequalities 2021-2025 and Action Plan
Lisburn & Castlereagh City Council	Draft Open Spaces Strategy for the period 2022-2026
Department of Health	Advance Care Planning
Department of Infrastructure	Inconsiderate pavement parking
Utility Regulator	Utility Regulator Proposed approach to Best Practice framework programme
Department of Justice	Hate Crime Legislation Review
Department of Justice	Hate Crime Legislation

Northern Ireland Housing Executive	Supporting People Three Year Draft Strategic Plan and COVID-19 Recovery Plan 2022-2025
Department of Health	Reform of Adult Social Care
Department of Health	Review of Urgent Emergency Care
Department of Health and Department of Justice	Domestic and Sexual abuse strategy

Legal and Advocacy

During 2021-22 there was a small reduction in overall cases dealt with by the Legal and Advocacy team, (563 in 2021-22 compared to 583 in 2020-21). In 2021-22 COPNI changed the way casework was categorised, with the separate recording of cases as “Quick Interventions” and “Complex Cases” ceasing, and a new combined category called “Casework” established in its place. The separate categorisation of “Enquiries” remained unchanged. At the end of March 2022 there were 32 cases still live.

Type of case	2021-22	2020-21	2019-20	2018-19
Enquiries	338	343	267	282
Casework	225	240	109	107
Total cases	563	583	376	389

The work continued to be challenging during 2021-22 as the Legal and Advocacy team continued to work from home. Despite the prolonged change to the working arrangements, the team adapted to a hybrid way of working, engaging with older people and public authorities in person, by telephone and by video meetings. This enabled the team to continue to robustly represent the interests and rights of many older people.

Whilst the number of cases decreased marginally, the frequency in which the Commissioner’s more formal legal powers had to be engaged, increased. The team always try to work as independent

advocates for older people with public authority parties, using the 'soft powers' granted to the Commissioner to seek speedy and effective resolution to the challenges presented. However, in more complex cases, the legal team will remind third parties that the Commissioner has significant statutory powers and, if necessary, will take legal action if required to champion the rights of older people.

Below is a summary of some of the work undertaken by the Legal and Advocacy in the 2021-22 year:

- In 2021-22 the Commissioner issued a Judicial Review of the Department of Health's policy on Continuing Healthcare in Northern Ireland on behalf of an older person living with multiple sclerosis in a nursing home. The Judicial Review challenged, among other things, the decision of the Belfast Health and Social Care Trust who declined to provide Continuing Healthcare funding to an older person with significant clinical needs. The review also challenges the lawfulness of the Department of Health's revised 2021 policy relating to Continuing Healthcare. The case was granted leave to take a judicial review in February 2022 and is listed for hearing in October 2022.
- The Commissioner also intervened as a Third Party in a Judicial Review brought privately by an individual litigant challenging hospital waiting lists in Northern Ireland. The Commissioner recognised that this is an issue that disproportionately affects older people. A decision from the Court is awaited.
- The Commissioner's legal team advocated on behalf of an older lady detained on bail in prison, due to a lack of suitable social care provision in the community. The older person has been released from prison awaiting further consideration of her case, supported by social care provision. This case has been the catalyst for wider policy consideration of the ageing prison population and the provision of social care in prisons.
- The Commissioner's legal team is currently involved in two separate litigations involving Deprivation of Liberty Orders (DoL). In both cases, COPNI will remain involved in proceedings by way of 'watching brief' as local case law develops.
- The Commissioner's legal team identified an increasing trend in the number of private care homes issuing notices of eviction to residents whose needs are still being fully met, but whose families or carers are raising issues with care homes about the quality of their care. COPNI has commissioned specialist research to examine the extent to which

older people's human rights are protected regarding tenancy in care homes through the 'Regional Contract' between Care Homes and the Health and Social Care Trusts.

in addition to these matters, the Legal and Advocacy team receive enquiries each day from older people and their families. Some of these enquiries can be dealt with by signposting the older person to an appropriate person or body. Almost half of the calls received involve a degree of assistance provided from COPNI to resolve a complaint or service issue with a public authority.

Financial performance

The financial statements commencing on page 64 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 £1,166,461 (2020-21: £956,761). The Commissioner was funded by DfC in 2021-22, and the total amount of grant in aid received in the year was £1,099k. DfC have agreed the amount not drawn down in 2021-22 can be added to the 2022-23 Grant-in-Aid allocation and drawn down in 2022-23.

COPNI was allocated a capital budget in 2021-22 of £25k, which was spent in full.

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

COPNI did not receive additional funding through the COVID-19 Support Scheme in 2021-22, with all COVID-19 related expenditure funded in full through Grant-in-Aid received from the Department for Communities. This expenditure spanned business objectives and associated activities.

Long term expenditure trends

The actual expenditure for the financial years 2021-22, 2020-21, 2019-20 and 2018-19 are detailed in the table below:

	Actual expenditure to 31 March 2022 £	Actual expenditure to 31 March 2021 £	Actual expenditure to 31 March 2020 £	Actual expenditure to 31 March 2019 £
Resource	1,160,195	949,929	927,420	865,918
Capital*	25,180	9,441	1,796	702
Depreciation	6,072	5,841	6,185	7,703
Total	1,191,447	965,211	935,401	874,323

*All non-current assets are fully funded by the Department for Communities.

Equality, social matters and human rights

COPNI is committed to the fulfillment 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 its staff policies.

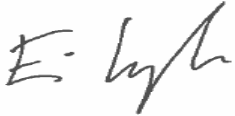
Anti-bribery and anti-corruption matters

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.

A handwritten signature in black ink, appearing to read 'E. Lynch', written in a cursive style.

Eddie Lynch
Accounting Officer

Date: 18 November 2022

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.

Commissioners' Report

Eddie Lynch was appointed as the Commissioner for Older People for Northern Ireland on 14 June 2016 and reappointed in June 2020 for a second four-year term. 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 at 31 March 2022 were:

Eddie Lynch	Commissioner for Older People for Northern Ireland
Evelyn Hoy	Chief Executive
Aoife Colgan	Acting Head of Legal and Advocacy
Clare Mullen	Acting Head of Policy and Research
Lisa Rice	Head of Communications & Engagement

The Head of Corporate Services role was vacant at the end of the financial year.

Audit and Risk Assurance Committee

The ARAC operates in accordance with the principles in Managing Public Money Northern Ireland (MPMNI) 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 38.

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 2021-22 was £9,250 (2020-21 £8,750).

Internal audit costs 2021-22 were £6,638 (2020-21 £5,175). Additional audit days were undertaken in the 2021-22 year to provide additional assurance to the Commissioner. 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 31 March 2022 COPNI paid 100% of its invoices within 30 days (2020-21 100%) and 92% within 10 days (2020-21 100%).

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 data breaches in 2021-22 (two in 2020-21).

Professional advisers

External Auditors:

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Internal auditors:

Moore (N.I.) LLP
Donegall House
7 Donegall Square
BT1 5GB

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 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 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 MPMNI published by the Department of Finance.

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

This Governance Statement sets out the governance structures, risk management and internal control procedures that were operated during the 2021-22 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.

As Accounting Officer, I am responsible for maintaining a robust governance and risk management structure and a sound system of internal control. In accordance with the responsibilities assigned to me in MPMNI, COPNI's governance framework supports the achievement of COPNI's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible.

The governance framework

COPNI is a Corporation Sole and is an executive non-departmental public body. COPNI's funding is grant-in-aid provided by the Department for Communities.

The relationships between COPNI, the Minister and her Department are governed by the "arm's length" principle, wherein the primary role of the Minister 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 Department, the Department for Communities.

COPNI has agreed a Management Statement and Financial Memorandum (MSFM) with the Department for Communities. In line with the current proposal to replace the MSFM with a more modern Partnership Agreement, COPNI will be ready to introduce the necessary changes. At the time of printing the development of a new Partnership Agreement is in progress. The current 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 provided to COPNI and the delegations of authority within which the organisation operates.

Governance events occurring after year end

In June 2022 Mr Terence McGonigal resigned from this role in as an ARAC member to take up a post on the Advisory Board of the Northern Ireland Audit Office, which would have created a conflict of interest. In October 2022, the ARAC Chair, Dolores O'Reilly and the remaining ARAC member, Joseph Campbell, resigned from their positions. Recruitment for the vacant roles is underway in October 2022.

Audit and Risk Assurance Committee (ARAC)

COPNI's ARAC is an advisory committee of the organisation and does not have any executive powers. It comprises of members appointed by the Commissioner through open competition.

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 each 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 and progress on business plan objectives. The Department for Communities can attend the quarterly meetings of the Committee as an observer. Updates are provided from internal auditors (currently Moore NI) and auditors from the NI Audit Office. The Committee also reviews and provides advice on the corporate risk register, progress on implementation of audit recommendations and updates on accountability and financial management guidance.

ARAC members and the senior management team update their financial and personal interests annually. COPNI maintains a Register of Interests.

The ARAC met six times during the 2021-22 year. Minutes of the ARAC meetings are available on COPNI's website. The Chair attended one further meeting on 29th July 2021 to meet with COPNI CEO and the Internal Auditor.

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

Member	Date of appointment	Meetings attended	Out of a possible
Professor Dolores O'Reilly (Chair)	April 2017 (Committee) June 2021 (Chair) (Resigned October 2022)	6	6
Joe Campbell	April 2017 (Resigned October 2022)	6	6
Terence McGonigal	April 2021 (Resigned June 2022)	6	6

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2021-22 financial year were fully quorate. There are 2 male and 1 female members of the ARAC at 31 March 2022. Professor Dolores O'Reilly was appointed as the Chair, commencing this role in June 2021, having served on the COPNI ARAC from April 2017. Mr. Joe Campbell was appointed to the committee in April 2017 and reappointed in June 2021. A new member of the committee, Mr. Terence McGonigal, was appointed through open competition, commencing his role at the June 2021 meeting. Mr McGonigal resigned from this role in June 2022 to take up a post on the Advisory Board of the Northern Ireland Audit Office, which would have created a conflict of interest. The Chair, Dolores O'Reilly, and other remaining ARAC member, Joseph Campbell, resigned in October 2022.

Audit and Risk Assurance Committee performance

The Chair 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.

The Chair and members complete an annual report of the activities undertaken each year. This report summarises the key issues during the year.

Audit and Risk Assurance Committee review

Formal agendas, papers and reports are supplied to the ARAC members in advance of meetings, usually seven days prior. The ARAC noted that there were some issues in 2021-22 with delays in papers being issued, and some reports falling below the quality expected by the Committee. These concerns will be addressed by COPNI in the 2022-23 year.

Accounting Officer

The Commissioner is designated as the Accounting Officer. The Accounting Officer's role and responsibilities are set out in the Management Statement and in more detail in MPMNI.

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.

The Commissioner met with Sharron Russell, Director of the Voluntary & Community Division in the Engaged Communities Group, of DfC (on behalf of the Minister) for an annual review of his performance as Accounting Officer and Commissioner.

Risk management and assurance

The Commissioner, as the Accounting Officer, has overall responsibility for COPNI's corporate business, decisions and ensuring the effective management of the key associated risks.

COPNI has appropriate procedures in place to ensure that it identifies its objectives and risks and determines a control strategy for its strategic risks. A corporate approach is taken to risk. This involves the ARAC members, SMT, managers and staff. Risk management is cascaded throughout the organisation

The risk and control framework

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.
- Key risks are identified, escalated (if necessary) and reported to the Commissioner and ARAC on a regular basis (at least quarterly).

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 matters, the Commissioner will exercise his statutory duties decisively in the public interest and in a way that increases protection to older people.

An overview of the main risks included in the risk register are detailed on page 10. All risks were managed, and control actions taken, to ensure these risks did not prevent the achievement of COPNI's objectives in the year.

External and internal audit reports

COPNI's external auditor is the Northern Ireland Audit Office (NIAO). Following completion of the audit, a report to those charged with governance containing the audit findings and associated recommendations is issued.

COPNI's internal auditor is Moore (N.I.) The internal audit programme for the financial year 2021-22 was approved by the ARAC at the September 2021 meeting and has now been completed.

The annual internal audit plan for 2021-22 included the following reviews:

- Human Resources - Limited assurance
- Legal Casework Management – Satisfactory assurance
- Follow up review – Completed.

For the period 2021-22, Moore (N.I.) has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

Internal control divergences

As part of the internal audit plan for the 2021-22 year, a review of Human Resources was undertaken in September 2021. The remit of this audit was to review the effectiveness of arrangements in place within COPNI in relation to recruitment to ensure management has adequate arrangements for effective recruitment of the right people in the right positions to fulfil COPNI's legal obligations and strategic aims. The audit focused on the main risks associated with:

- Human resource planning;
- Use of agency staff;
- Recruitment of permanent staff; and
- Induction and probationary periods.

This audit received a limited assurance opinion as it identified significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved. Management has accepted all the internal audit recommendations, with completion of these well progressed at year end.

In Autumn 2021, an independent audit was commissioned by the Department for Communities to review Human Resources and Governance matters in COPNI. An action plan was developed to implement recommendations from this audit which was overseen by the Audit, Risk and Assurance Committee. The recommendations were well progressed at year end and COPNI are due to meet with DfC to provide additional assurances over the implementation of the recommendations.

Service level agreements assurance

COPNI has three service level agreements in place with the Equality Commission for Northern Ireland (ECNI). These agreements include a Memorandum of Terms Of Occupancy for Space in Equality House dedicated to COPNI, and the use of shared spaces within the building (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.

Fraud reporting

COPNI has a fraud policy and fraud response plan. The policy and plan have been disseminated to all staff.

During the 2021-22 financial year, COPNI did not report any attempted or suspected frauds.

Whistleblowing

There were no notified concerns raised during 2021-22 financial year.

Information assurance

COPNI has policies and internal guidance to manage information risk. Any breach of data security is communicated to the Data Protection Officer immediately and action taken in line with the Data Protection and Security Policy.

Complaints

COPNI clients are encouraged to give feedback directly and promptly if they are not satisfied with the assistance or service they are receiving. Clients will from time to time, express their negative views, for example, if a process is taking a long time, or if an answer to a query is disappointing to them. These interactions are part of the normal business practice and are usually managed by direct engagement with staff, who are empowered to provide solutions and reassurance. They are recorded as a complaint, only if such an interaction is escalated to the Complaints process and dealt with through the COPNI Complaints Policy. This policy details the procedures complainants can use to contact COPNI and seek redress and include a route of resolution and if necessary, a route of appeal of the initial response. COPNI received four complaints in 2021-22 (none in 2020-21), one of which was partially upheld after investigation. The remaining three were not upheld and the complainants advised accordingly.

Remuneration and staff 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 Commissioner and CEO. 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 policy for the Northern Ireland (N.I.) public sector, including senior civil servants (SCS) is normally approved by the Minister of Finance. Annual pay awards are made in the context of the wider public sector pay policy. The pay awards for staff for 2020-21 and 2021-22 were finalised in June 2021, and paid to staff in February 2022. The Commissioner's pay settlement is due to be finalised after the end of the 2021-22 financial year. An estimate of these costs were accrued at year end.

The remuneration of the Commissioner's staff aligns with those of the Northern Ireland Civil Service, in common with its sister organisations, except that COPNI staff remain at the minimum of the equivalent scale and are provided with a consolidated bonus each year in line with the NICS pay settlement. This arrangement is under challenge by staff and remains the subject of a staff grievance. The Commissioner is actively working to resolve the matter. Performance is appraised by line managers in respect of achievement of agreed objectives.

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 current Commissioner was reappointed in June 2020 for a second term of office.

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 £324 (£324 – 2020-21) per meeting (the Committee usually meets five times per year) and £324 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 £268 (£268 – 2020-21) per meeting and £268 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

Professor Dolores O'Reilly was appointed Chair commencing at the June 2021 meeting. Mr. Joe Campbell was appointed to the committee in April 2017 and reappointed in June 2021. A new member of the committee, Mr. Terence McGonigal, was appointed through open competition and commenced his role at the June 2021 meeting, and subsequently resigned in June 2022.

ARAC Members Remuneration

	2021-22 £	2020-21 £
Dolores O' Reilly	1,936	1,608
Joe Campbell	1,461	1,340
Terry Mc Gonigal	1,398	-
Totals	4,795	2,948

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 under the NICS Framework Contract for Temporary Staff.

Remuneration and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioner and CEO of COPNI.

Remuneration and pension entitlements – Commissioner and CEO (audited information)

	Salary £'000		Benefits in kind (to nearest £100)		Pension benefits* (To nearest £1000)		Total (To nearest £1,000)	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Eddie Lynch Commissioner (from 14 June 2016)	75-80	75-80	-	-	31	30	105-110	105-110
Evelyn Hoy Chief Executive (from 2 September 2013)	60-65	55-60	-	-	20	26	80-85	80-85
Emer Boyle Head of Policy and Legal (Resigned from COPNI in January 2021)	-	40-45	-	-	-	13	-	55-60

* 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.

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.

Fair pay disclosure (audited information)

	2021-22 £	2020-21 £
Band of highest paid director's total remuneration	75,000 – 80,000	75,000 – 80,000
Median total remuneration	32,328	31,137
Ratio	2.4	2.5
Range of staff remuneration	22,000 - 80,000	21,000 – 80,000

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 2021-22 was £75,000 - £80,000, (2020-21 £75,000 - £80,000). This was 2.4 times, (2020-21 2.5 times) the median remuneration of the workforce, which was £32,328 (2020-21 £31,137). The increase in the median remuneration was due to the pay remit increase.

In 2021-22 remuneration ranged from £22,000 to £80,000 (2020-21, £21,000 to £80,000).

The percentage change in salary from the prior year was 0% for the Commissioner, and 11% for all employees (excluding the Commissioner). This increase for employees was due to the 2020-21 and 2021-22 pay remits both being paid in the 2021-22 year. The Commissioner did not receive approval for an increase in salary in the financial year.

The ratio of the Commissioner's pay in comparison to staff is included in the table below:

Year	25 th percentile pay ratio	Median pay ratio	75 th percentile pay ratio
2021-22	3.01:1	2.42:1	1.97:1
2020-21	3.10:1	2.51:1	2.06:1

The total pay and benefits on which the above calculations are based on are included in the table below:

Year	25 th percentile pay £	Median pay £	75 th percentile pay £
2021-22	26,017	32,328	39,748
2020-21	25,229	31,137	38,017

The total pay and benefits relate solely to salary payments.

Pension entitlements (audited information)

Officials	Accrued pension at pension age as at 31-03-22 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31-03-22	CETV at 31-03-21	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Eddie Lynch Commissioner	10-15	0-2.5	114	92	14
Evelyn Hoy Chief Executive	35-40	0-2.5	644	599	10
Emer Boyle Head of Policy and Legal (resigned January 2021)	-	-	-	91	-

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 pension scheme was initially 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 members of the classic, premium, classic plus and nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At

that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) 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 (tapered protection).

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, the discrimination identified by the Courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g. legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completes Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which are available at [DoF Annual Report and Accounts | Department of Finance \(finance-ni.gov.uk\)](https://www.finance-ni.gov.uk/annual-report-and-accounts).

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 current accrual rate is 2.32%.

Currently 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 who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account.

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).

Active members of the pension scheme will receive an Annual Benefit Statement. 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. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website [Civil Service Pensions \(NI\) | Department of Finance \(finance-ni.gov.uk\)](https://www.finance-ni.gov.uk/civil-service-pensions-ni).

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 2021 was 3.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.

Employee contribution rates for all members for the period covering 1 April 2022 – 31 March 2023 are as follows:

Scheme Year 1 April 2022 to 31 March 2023

Annualised rate of pensionable earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2022 to 31 March 2023
£0	£24,449.99	4.6%
£24,450.00	£56,399.99	5.45%
£56,400.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

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)

No costs were incurred in 2021-22.

Staff report

COPNI has an approved headcount for 18 FTE staff as part of the pilot staffing structure in place at 31 March 2022.

Commissioner and CEO at 31 March 2022 (audited information)

Band	Number of staff 2021-22	Number of staff 2020-21
£75,000 - £80,000	1	1
£60,000 - £65,000	1	0
£55,000 - £60,000	0	1
£45,000 - £50,000	0	1

Staff costs at 31 March 2022 (audited information)

Staff costs comprise:

	Permanently employed staff	Others	2021-22 total	2020-21 total
	£	£	£	£
Wages and salaries	481,023	242,790	723,813	586,123
Social security costs	49,379	-	49,379	43,720
Other pension costs	144,720	-	144,720	150,531
Sub Total	675,122	242,790	917,912	780,374
Less recoveries in respect of outward secondments	-	-	-	-
Total Net Costs	675,122	242,790	917,912	780,374

Others include the cost of four workers sourced from employment agencies at a cost of £242,790 (2020-21: £84,035).

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 Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following a scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information can be found on the Department of Finance website [Northern Ireland Civil Service Pension Scheme Valuations | Department of Finance \(finance-ni.gov.uk\)](https://www.finance-ni.gov.uk/northern-ireland-civil-service-pension-scheme-valuations).

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved UPDATED - 15 June 2022 FD (DoF) 04/22 - Appendix A.2 20 schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any

detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2021-22, employers' contributions of £137,927 were paid to the NICS pension arrangements (2020-21 £155,143) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £2,331 (2020-21 £871) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2020-21 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £65.69, 0.5% (2020-21 £24.54, 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.

No persons (2020-21: 0 persons) retired early on ill health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2020-21: £0).

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	2021-22 total	2020-21 total
Directly employed	12	-	12	12
Other	-	3	3	3.54
Total	12	3	15	15.54

Staff composition at 31 March 2022 (audited information)

	2022			2021		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	1	1	0	1
Other senior management	0	2	2	0	2	2
Other staff	5	8	13	6	8	14
Total	6	10	16	7	10	17

Staff turnover

The staff turnover percentage this year was 15.38%. This compares with a figure of 16% during 2020-21 and 32% during 2019-20. During the reporting year two staff joined COPNI and two left. Turnover was by way of voluntary exit, and dismissal for failing to successfully complete the probation period. For the last several years turnover had been materially affected by the lack of a progression pay policy, with staff consistently referring to this during the exit interviews process. The issue, which has been accepted by the Commissioner, is currently under dispute by staff and subject to an ongoing staff grievance.

COPNI adheres to relevant legislation and good practice when appointing staff and appoints staff based on their ability using the merit principle. Its recruitment policy has been designed in accordance with the principles set out in the Civil Service Commissioners' Recruitment Code.

Staff engagement

COPNI encourages widespread consultation and exchange of information at all levels. This is implemented through regular staff meetings at Directorate and team levels.

Staff are involved in key working groups dealing with business improvement, HR matters and matters of shared interest and services with other occupant bodies of Equality House. Formal and informal networks of support between comparable bodies are encouraged and supported.

Staff are freely entitled to Union Membership and in the past have been represented by NIPSA. No current members of staff are union members. However, COPNI continues to engage with NIPSA representatives when developing and reviewing staff policies.

Sickness absence

The total number of working days lost through sickness during the period by COPNI staff was 173½ days. This represented 6.6% of available working days for COPNI employees. Of this total, 126½ days were due to long term sickness for three members of staff. Sickness absence for 2020-21 was 61 days, representing 2.04% of available working days.

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 that 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 that complement the terms and conditions of employment of its employees.

Consultancy costs

There were no consultancy costs incurred 2021-22 (2020-21 - £0).

Off payroll engagements

There was one off payroll engagement in 2021-22, with costs incurred of £7,400 in providing cover in the Finance Officer role. (2020-21 - £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 earned £0 income from fees and charges in 2021-22 (2020-21 £34).

Remote contingent liabilities (audited information)

There were no remote contingent liabilities in 2021-22 (2020-21 - £0).

Losses and special payments (audited information)

Losses totalling £246 were incurred in 2021-22, relating to payments to staff that had left the organisation. (2020-21 - £0).

Gifts and Hospitality (audited information)

There was one gift received in 2021-22 which did not exceed the MPMNI threshold. (2020-21 - none).

Complaints to the Ombudsman (audited information)

There were no complaints to the Ombudsman in 2021-22 (2020-21 - none).



Eddie Lynch
Accounting Officer

Date: 18 November 2022

Commissioner for Older People for Northern Ireland

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 for Northern Ireland for the year ended 31 March 2022 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. The financial reporting framework that has been applied in their preparation is applicable law and the Commissioner for Older People Act (Northern Ireland) 2011.

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 31st March 2022 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 for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies 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 that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, 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.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that COPNI's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

The going concern basis of accounting for COPNI is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the

preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

Other Information

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

- 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 (Northern Ireland) 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.

Matters on which I report by exception

In the light of the knowledge and understanding of COPNI and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; 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.

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 in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing COPNI's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by COPNI will not continue to be provided in the future

Auditor's responsibilities for the audit of the financial statements

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

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

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to COPNI through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation;
- making enquires of management and those charged with governance on COPNI's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of COPNI's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:


- performing analytical procedures to identify unusual or unexpected relationships or movements;
- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business; and

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. 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.

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

29 November 2022

Statement of comprehensive net expenditure

for the year ended 31 March 2022

This account summarises the expenditure and income generated and 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.

		2021-22	2020-21
	Note	£	£
Sundry income	3	-	34
Total income		-	34
Staff costs	4	917,912	780,374
Other operating expenditure	5	242,284	169,555
Depreciation and amortisation	6,7	6,071	5,841
Total expenditure		1,166,267	955,770
Net expenditure for the year		1,166,267	955,736
Other comprehensive net expenditure			
Net (loss) on revaluation of plant and equipment	6	(194)	(1,025)
Comprehensive net expenditure for the year		1,166,461	956,761

The notes on pages 68-78 form part of these accounts

Statement of financial position

as at 31 March 2022

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

		2021-22	2020-21
	Note	£	£
Non-current assets			
Plant and equipment	6	23,445	11,896
Intangible assets	7	7,325	-
Total non-current assets		30,770	11,896
Current assets			
Trade and other receivables	8	23,761	14,978
Cash and cash equivalents	9	40,782	84,369
Total current assets		64,543	99,347
Total assets		95,313	111,243
Current liabilities			
Trade and other payables	10	118,065	66,534
Total current liabilities		118,065	66,534
Total assets less total liabilities		(22,752)	44,709
Taxpayers' equity			
Revaluation reserve		-	194
General reserve		(22,752)	44,515
Total Equity		(22,752)	44,709

The notes on pages 68-78 form part of these accounts

The financial statements on page 64-67 were approved by the Commissioner and were signed by:



Eddie Lynch
Accounting Officer
Date: 18 November 2022

Statement of cash flows

for the year ended 31 March 2022

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.

		2021-22	2020-21
	Note	£	£
Cash flows from operating activities			
Net deficit		(1,166,267)	(955,736)
Adjustments for:			
Impairment	5	41	-
Depreciation	6	5,862	5,841
Amortisation	7	209	-
Increase in trade and other receivables	8	(8,783)	(3,874)
Increase in trade and other payables	10	51,531	1,391
Net cash outflow from operating activities		(1,117,407)	(952,378)
Cash flows from investing activities			
Purchase of plant and equipment	6	(17,646)	(9,441)
Purchase of intangible assets	7	(7,534)	-
Net cash outflow from investing activities		(25,180)	(9,441)
Cash flow from financing activities			
Financing from DfC		1,099,000	1,021,851
Net financing		1,099,000	1,021,851
Net increase/(decrease) in cash and cash equivalents in the period	9	(43,587)	60,032
Cash and cash equivalents at the beginning of the period		84,369	24,337
Cash and cash equivalents at the end of the period	9	40,782	84,369

The notes on pages 68-78 form part of these accounts

Statement of changes in taxpayers' equity

for the year ended 31 March 2022

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 General Fund 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
		£	£	£
Balance at 31 March 2020		(21,600)	1,219	(20,381)
Grant-in aid from DfC	15	1,021,851	-	1,021,851
Comprehensive net expenditure for the Year		(955,736)	(1,025)	(956,761)
Balance at 31 March 2021		44,515	194	44,709
Grant-in aid from DfC	15	1,099,000	-	1,099,000
Comprehensive net expenditure for the year		(1,166,267)	(194)	(1,166,461)
Balance at 31 March 2022		(22,752)	-	(22,752)

The notes on pages 68-78 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 2021-22 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 for March of each financial year. 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.

In prior years, COPNI have depreciated and amortised fixed assets in full in the year of acquisition. On review in the 2021-22, it has been assessed capital items purchased in any month other than April (first month of the financial year) are depreciated or amortised disproportionately. COPNI are therefore adopting a new approach for the 2021-22 financial year, with any new assets purchased in the 2021-22 year now depreciated or amortised monthly, commencing on the month of their purchase. This will ensure assets are depreciated or amortised in a more representative way across their useful life. Assets are depreciated over their useful economic lives as follows:

IT equipment	- three years straight line
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Office equipment	- three years straight line
Furniture and fittings	- 10 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. It is not anticipated that COVID-19 or leaving the EU will have any impact on the valuation of non-current assets.

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.

Leases

IFRS 16 Leases replaces IAS 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 2022. For COPNI, this new standard will apply only to the lease in place for office accommodation on the 6th floor of Equality House, where COPNI have full right-of-use of the floor space in the lease agreement. Based on the lease information disclosed in Note 13, COPNI will in the 2022-23 financial year be reporting an asset (in the form of right of use assets) of £170,075, with an associated liability, representing the obligation to make future lease

payments. COPNI will then depreciate this asset across the term of the lease (depreciation of £39,248 per annum) and reduce the liability as quarterly rental payments are made. Early engagement has been undertaken with the Department for Communities to ensure that adequate capital and depreciation budget, relating to the accounting change for IFRS 16, is made available as the new standard dictates that the SOCNE will now be impacted by additional depreciation as opposed to operational expenditure as it currently is transacted.

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. There were no provisions in 2021-22 (2020-21 £0).

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. Income

	2021-22	2020-2021
	£	£
Other operating income	-	34
Total income	-	34

4. Staff costs

	2021-22 total	2020-21 total
	£	£
Wages and salaries	723,813	586,123
Social security costs	49,379	43,720
Other pension costs	144,720	150,531
Total	917,912	780,374

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

5. Operating Costs

	2021-22	2020-21
	£	£
Rents, rates, heating, lighting and service charges	85,451	81,522
IT services and maintenance	20,427	20,396
Staff Training, development and welfare	23,303	7,421
Policy and legal costs	45,089	13,176
Investigations *	1,638	-
External auditors' remuneration	9,250	8,750
Settlement and legal costs	4,560	8,640
Recruitment	13,691	4,177
Promotions and media engagement	4,794	4,076
Events and catering	75	-
Research and publications	484	1,954
Travel and subsistence for staff	474	909
Internal audit costs	6,638	5,175

	2021-22	2020-21
	£	£
<i>Balance b/f from previous page</i>	215,874	156,196
Literature and membership	5,033	2,484
Telephone	4,988	3,352
Office consumables	4,281	5,023
Pension administration costs	2,947	1,930
IT consumables	642	393
Impairment costs	41	-
Travel and subsistence costs for the Commissioner	69	-
Postage	47	57
Miscellaneous	8,362	120
Total expenditure before depreciation and amortisation	242,284	169,555
Depreciation and amortisation	6,071	5,841
Total other expenditure	248,355	175,396

6. Plant and equipment

2021-22	I.T. equipment £	Office equipment £	Furniture and fittings £	Total £
Cost or valuation				
At 1 April 2021	35,226	1,289	23,342	59,857
Additions	17,646	-	-	17,646
Revaluations	(2,908)	-	3,856	948
At 31 March 2022	49,964	1,289	27,198	78,451
Depreciation				
At 1 April 2021	30,060	1,289	16,612	47,961
Dep Adj 2020-21 *	(1,085)		250	(835)
Charge in year	4,363	-	2,334	6,697
Revaluations	(1,594)	-	2,777	1,183
At 31 March 2022	31,744	1,289	21,973	55,006
Carrying amount at 31 March 2022	18,220	-	5,225	23,445
Carrying amount at 31 March 2021	5,166	-	6,730	11,896
Asset financing				
Owned	18,220	-	5,225	23,445
Carrying amount at 31 March 2022	18,220	-	5,225	23,445

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

* This adjustment corrects a mathematical error in the 2020-21 Annual Accounts.

6. Plant and equipment (cont'd)

2020-21	I.T. equipment £	Office equipment £	Furniture and fittings £	Total £
Cost or valuation				
At 1 April 2020	27,646	1,289	22,033	50,968
Additions	8,332	-	1,109	9,441
Revaluations	(752)	-	200	(552)
At 31 March 2021	35,226	1,289	23,342	59,857
Depreciation				
At 1 April 2020	25,991	1,289	14,367	41,647
Charge in year	3,527	-	2,314	5,841
Revaluations	542		(69)	473
At 31 March 2021	30,060	1,289	16,612	47,961
Carrying amount at 31 March 2021	5,166	-	6,730	11,896
Carrying amount at 31 March 2020	1,655	-	7,666	9,321
Asset financing				
Owned				
Carrying amount at 31 March 2021	5,166	-	6,730	11,896

7. Intangible Assets

2021-22	Software Licences £	Total £
Cost or valuation		
At 1 April 2021	-	-
Additions	7,534	7,534
At 31 March 2022	7,534	7,534
Depreciation		
At 1 April 2021	-	-
Charge in year	209	209
At 31 March 2022	209	209
Carrying amount at 31 March 2022	7,325	7,325
Carrying amount at 31 March 2021	-	-
Asset financing		
Owned	7,325	7,325
Carrying amount at 31 March 2022	7,325	7,325

There were no intangible assets in existence in the 2020-21 year.

8. Trade receivables, financial and other assets

	2021-22 £	2020-21 £
Amounts falling due within one year:		
Other receivables	-	-
Prepayments	23,761	14,978
	23,761	14,978

9. Cash and cash equivalents

	2021-22	2020-21
	£	£
Balance at 1 April	84,369	24,337
Net change in cash and cash equivalent balances	(43,587)	60,032
Balance at 31 March	40,782	84,369

The following balances at 31 March were held at:

Commercial banks and cash in hand	40,782	84,369
Balance at 31 March	40,782	84,369

10. Trade payables and other current liabilities

	2021-22	2020-21
	£	£
Amounts falling due within one year:		
Trade payables	45,760	8,156
Accruals	72,305	58,378
	118,065	66,534

11. Impairments

There was a small impairment charge of £40 in 2021-22 owing to the revaluation of assets (2020-21: £0).

12. Capital commitments

There were no capital commitments at 31 March 2022 (2020-21: £0).

13. Leases

	2021-22	2020-21
	£	£
Buildings:		
Not later than one year	39,248	42,006
Later than one year and not later than five years	130,827	14,064
Later than five years	-	-
	<u>170,075</u>	<u>56,070</u>

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. £40,229 was included as an expense on rentals under operating leases in the Statement of Comprehensive Net Expenditure. In October 2021, Equality House, of which COPNI rents a proportion of the building from the Equality Commission, have just agreed a new lease for the period August 2021 to July 2026 at a reduced rate. Total future minimum lease payments under operating leases are given in the table above.

14. Contingent liabilities

In seeking to resolve the ongoing pay dispute, some current staff have made a request for backpay to be backdated to the point at which they would have been eligible to receive pay progression after commencing their employment. COPNI has currently no approval to make these payments, but the potential liability should COPNI be required to pay these was £39,822 at 31 March 2022.

15. Related-party transactions

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

	2021-22	2020-21
	£	£
Department for Communities		
Grant-in-aid	1,099,000	1,021,851
Total income from related parties	1,099,000	1,021,851
	2021-22	2020-21
	£	£
Equality Commission for Northern Ireland		
IT services - amount outstanding at the year-end was £0 (2019-20 - £0)	15,410	15,410
Premises - amount outstanding at the year-end was £0 (2019-20 - £0)	85,451	81,522
Finance support – amount outstanding at the year-end was £0 (2019-20 - £0)	14,705	12,267
	115,566	109,199
Total expenditure with related parties	115,566	109,199

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.

16. 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 18 November 2022.

