

# **Annual report & financial statements for the year ended 31 March 2023**

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

**on**

**23 November 2023**

**Commissioner for Older People for Northern Ireland**

## Contents

Contents .....	2
Commissioner's statement .....	3
Chief Executive's report.....	5
Performance report.....	7
Accountability report .....	43
Governance statement .....	48
Remuneration and staff report.....	56
Assembly accountability and audit report .....	71
Statement of comprehensive net expenditure .....	77
Statement of financial position.....	78
Statement of cash flows.....	80
Statement of changes in taxpayers' equity .....	82

## Commissioner's statement

I am pleased to present the Annual Report for the financial year 2022-23. This year saw the publication of my final Corporate Plan as Commissioner, 'Right Here, Right Now', which recognises that we are an ageing population. We must respond to the needs of our older population so they can remain as active and independent as possible.

The overarching theme of my Corporate Plan is tackling ageism. This is an issue I want to increase awareness of, whether that is in workplace, in health and social care or in media coverage of older people and issues about them.

We continue to emerge from the aftermath of the Covid pandemic and the devastating impact it had on many older people and their families. I have been granted core participant status in the UK Public Inquiry into COVID-19 and this has involved me giving evidence to the Inquiry over the course of the year on many aspects of the Government's response and actions in Northern Ireland during the pandemic.

The past year has also seen a cost-of-living crisis grow with both fuel and food prices skyrocketing in price. This has caused major hardship for so many across society, and my team and I have worked hard to increase older people's awareness of possible additional financial support. We have worked with government to make the extra energy payments as useful to older people as possible. This will no doubt remain a significant challenge in the year ahead, particularly for those on low and fixed incomes.

Last winter I also worked with several Councils across NI to develop additional community support for older people in the form of 'warm spaces', where older people could come together during the day for social activities. This enabled older people to get out of the house more, consequently enabling them to manage their heating bills better. It also helped increase much needed social interaction and in turn, increase their physical and mental health and well-being.

During this year I have undertaken a significant litigation including a Judicial Review, which challenged the Department of Health's policy on Continuing Healthcare in Northern Ireland. My office had been contacted by many individuals over a number of years in relation to the unfairness of the Continuing Health Care Policy in Northern Ireland, both in terms of the new policy adopted by the Department of Health in February 2021 and the operation of its

predecessor. I shared the concerns of many older people that the implementation of both Policies was ageist in nature and discriminated against some older people who were being charged for the treatment of primarily healthcare conditions outside of hospital settings. This is why I took the step to challenge this in Court and was delighted when the Judge granted the Application. The Judge was highly critical of the Department's failure to provide guidance on the application of the 2010 policy and directed that guidance should be issued forthwith. The Judge also quashed the new 2021 policy on the basis that it was adopted in breach of the Department of Health's obligation to have due regard to the need to promote equality of opportunity between persons of different age under Section 75 of the Northern Ireland Act 1998 and that the screening exercise undertaken did not begin to properly consider the true impact of the new policy on older people.

I also continue to work on important issues such as tackling loneliness and isolation and promoting key policies like supporting older people's groups and ensuring affordable transport is maintained to enable older people to stay active.

Over the past year I have been able to engage face to face again with older people across Northern Ireland and this has ensured that I am hearing first hand again what their major concerns and difficulties are. The ongoing absence of a sitting NI Executive, Assembly and government Ministers remains a challenge, but I continue to engage with 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. I am particularly disappointed that the absence of the Assembly has prevented the introduction of much needed Adult Safeguarding legislation, to protect older people from abuse and harm.

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, I 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 Northern Ireland**

## Chief Executive's report

COPNI is adjusting to a new normal post-pandemic. Each year we report on progress against our business objectives, and this has been another successful year of delivery of advocacy support, litigation, research and engagement directly with older people about what matters to them.

It's been a year of significant adjustment for the workforce in COPNI. We have not returned full time to the office. This is mostly because a hybrid of office-based work, working from home and providing services to older people outside the office is working very well for us. We trial new versions of the hybrid working, consulting with staff, every six months or so. In the near future we don't anticipate a return to full-time office work. Having carefully monitored productivity and staff morale, we detect no diminution in the quality and quantity of the work being delivered by our team, and indeed we are measuring higher levels of staff satisfaction with their jobs. We still meet in the office frequently and technology enables us to stay connected and collaborate effectively as much as before the pandemic.

We delivered the objectives of this year's business plan despite taking on significant additional work arising from the UK-wide Public Inquiry on COVID-19. As well as the Commissioner being granted core-participant status for some modules of the inquiry, the legal and advocacy team are undertaking the provision of information and evidence on the full remit of the inquiry. We are discussing increased resources to cover this work with the Inquiry and our sponsor Department.

In governance matters, we have recruited and inducted a new Audit and Risk Committee, chaired by Alan Walker. We welcome the committee members and look forward to working with them. We continue to operate to the highest standards of corporate governance and to manage our grant in aid in full accordance with the principles of Managing Public Money.

We are seeking to make permanent, a (currently) temporary staffing structure of new senior managers and are working towards the necessary approvals. The temporary structure is working very well and has increased our capacity to manage the staff and workload of COPNI.

On a personal note, I wish to thank the Commissioner and the whole COPNI team for the support they gave me during a period of sick leave during this year. I am aware of the

pressure that put on the whole team but particularly on the management team who worked harder and provided cover during that time.

Looking forward, we have just one more full year of Eddie's term as Commissioner for Older People, and we remain committed to the delivery of the current Corporate Plan. I am excited about the potential of some new projects to bring forward positive change for older people here. As always, we commit ourselves to advocating on behalf of older people. I am delighted that we are increasingly able to meet with them again face-to-face and hear directly from older people about the matters that are important to them.

**Evelyn Hoy**

**Chief Executive**

# 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 and Advocacy, the Head of Policy Advice, the Head of Communications and Engagement, and the Head of Corporate Services.

The annual business plan for 2022-23 was approved by the then Minister for Communities, Deirdre Hargey, on 12 October 2022.

DfC provided COPNI with an initial resource budget allocation, including £10k for depreciation, of £1,424k in 2022/23, and provided further approval to spend an additional £44k in March 2023, bringing the overall resource allocation, including depreciation, to £1,468k. Of this £1,468k, £39k was ringfenced for depreciation relating to the implementation of IFRS 16. COPNI were also provided with a capital budget of £8k for the 2022-23 financial year.

COPNI drew down Grant-in-Aid funding of £1,510k for the financial year 2022-23 (£1,099k 2021-22). As agreed in April 2022, COPNI drew down funds relating to the 2021-22 financial year that had not been drawn down previously (£88k). DfC also confirmed that the £44k relating to the further spending approval could be drawn down in the 2023-24 year, with insufficient time to draw this down in the 2022-23 financial year.

The allocated budget has been used to support older people in accordance with the 2022-23 business plan. 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 reform of adult social care, the development of adult safeguarding legislation, improved services for older victims of crime and adequate interventions for older people during the cost-of-living crisis.

## **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 that the previous Corporate Plan would be extended to cover the period 2020-22. A revised Corporate Plan (2022-24) was submitted to the Department for Communities (DfC) in April 2022, and approved by the then Minister for Communities, Deirdre Hargey, on 21 November 2022.

## **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;



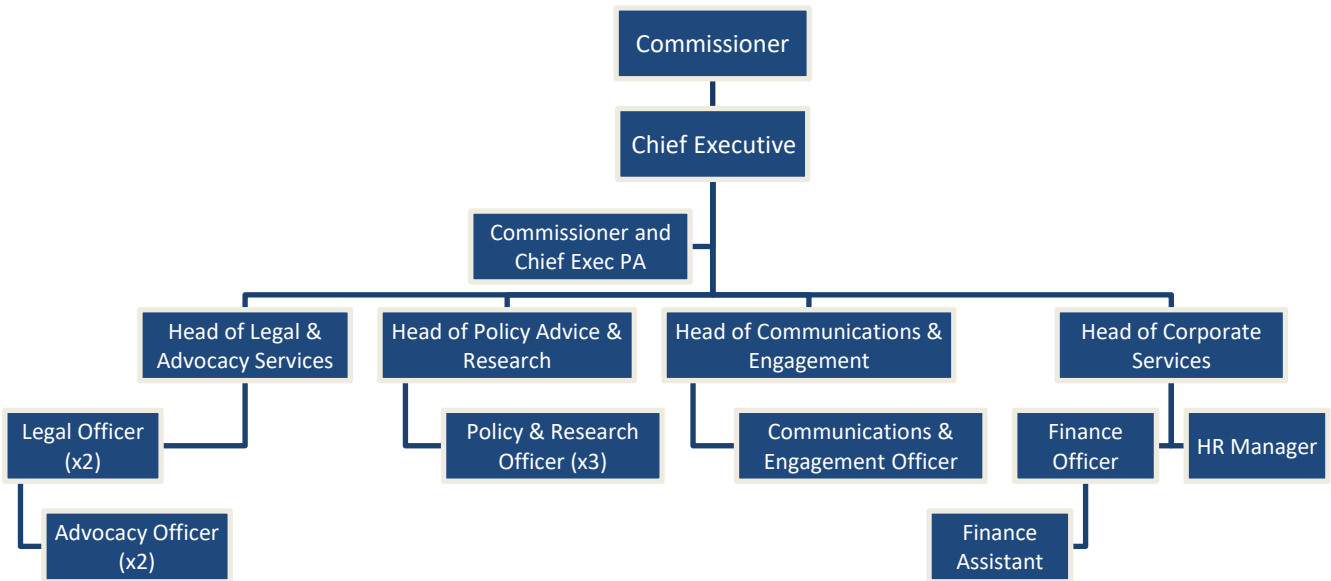
- advising the Secretary of State, the Executive Committee of the Assembly and any relevant authority on matters concerning the interests of older people; and
- ensuring that older people are aware of the functions, location and ways to communicate with the Commissioner. Ensuring that older people are 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 2023 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. In 2021-22, 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. This business case was submitted to DfC in the 2022-23 financial year but had not been approved at 31 March 2023.

## **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 2022-23 were identified and reported in the risk register. These included:

- staffing and Human Resource planning;
- seeking resolution to the pay progression dispute;
- IT security;

- COVID-19/Hybrid Working;
- funding pressures arising from budget allocation from Department for Communities; and
- funding pressures in respect of participation in UK Public Inquiry.

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

- people;
- strategic;
- regulatory; and
- reputational.

## **Going concern**

The statement of financial position as at 31 March 2023 shows net assets of £62,308. Non-current assets have increased by £133,116 mainly due to the implementation of IFRS16 in the 2022-23 year, and the subsequent treatment of the lease as a non-current asset. Current assets have increased by £124,945, reflecting the significantly higher bank balance at the end of the 2022-23 year. Current liabilities have increased by £82,323 due to increases in accruals and year-end creditors, as well as the inclusion of a provision on the balance sheet, and a separate short-term liability in respect of IFRS 16. Non-current liabilities have increased by £90,678 solely due to the future liabilities arising from implementation of IFRS 16. COPNI underspent its resource budget, excluding depreciation, by £35,114 and its capital budget was underspent by £651 in 2022-23. The resource underspend is mainly attributed to a downward revision to the accruals relating to the 2022 Pay Remit and Pay Progression, which were only confirmed post year end. The underspend in depreciation (including IFRS 16 depreciation) was £7,161, owing to a reassessment of the useful life of existing fixed assets at year end, resulting in an opening balance adjustment.

Funding of £1,306k has been confirmed for the 2023-24 financial year as per the Confirmed Allocation letter dated 23 June 2023, 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 Departmental approval of the Corporate Plan 2022-24 and the continued support for a revised pilot staffing structure in preparation for a 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 2022-23 in January 2022 as required by the Management Statement and Financial Memorandum. The business plan was approved by the then Minister in October 2022. Progress made against the plan is set out in detail within the performance analysis on page 15.

The aftermath of the COVID-19 pandemic, the cost-of-living crisis and the absence of a devolved government were critical factors in the work of COPNI in the 2022-23 period. These elements have combined to create an unusually challenging context in which staff have operated in the past year.

An overview of the situation shows that:

- The pandemic caused and exacerbated long term failings in service provision for older people and since has hindered the return to healthy behaviour/habits for many older people.
- The cost-of-living crisis reduced the financial autonomy of older people to live healthy, happy lives.
- The absence of a devolved administration meant the required systemic reforms and legislative changes for older people's services could not be undertaken.

These elements proved particularly challenging in COPNI's work in the area of Improving Health and Social Care for Older People, on matters such as hospital waiting times, domiciliary care provision, adult social care reform and an Adult Protection Bill. Broadly, officials across government are aware of significant barriers to service improvement but have been limited by an absence of political leadership and resources that a Northern Ireland Executive would provide.

Positively, the work of COPNI has significantly contributed to the mitigation of policies and practices damaging to older people. COPNI staff have effectively engaged on consumer matters such as the energy bills support scheme; safeguarding legislation with ongoing meetings with the Adult Protection Bill team; the provision of care packages through liaison

with trusts; and improving service provision for older victims and witnesses of crime through the study 'A Different Crime'.

As we move forward into next year and beyond, the impact that COVID-19 has had on the lives of older people will continue to be a key focus of the Commissioner's work, primarily through COPNI's Core Participant status in the UK COVID-19 Inquiry. The Commissioner's contributions will address the adequacy of the health and social care system for older people and the reforms that are required. COPNI is keen to ensure that the needs and issues relating to Northern Ireland's older people, during the pandemic, are fully examined and that the Northern Ireland administration can be better prepared to protect older people should there be a repeat or new pandemic.

The Commissioner will continue his investigations on the effectiveness of the Regional Care Home Contract in offering appropriate security of tenure to care home residents. The Commissioner will publish a review of his findings along with recommendations on the matter.

Tackling ageism is an overarching priority for the Commissioner in his Corporate Plan 2022-24 with research and engagement underway to address this issue over the months and years ahead. The tackling ageism strand of work will focus on the following issues:

- accessing health care;
- accessing employment/promotions;
- accessing goods;
- accessing services; and
- Indirect/structural discrimination.

Additionally, our priorities will continue to be informed by our advocacy support, public engagement, research, and policy developments across government throughout the year.

## **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 and Advocacy, Head of Policy Advice, Head of Communications and Engagement, and Head of Corporate Services, meet weekly 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 eleven – we connect people and opportunities through our infrastructure.

## **Business plan objectives 2022-23**

COPNI's business plan for 2022-23 comprised 14 objectives as set out on the next page:

Ref	Business objectives
1	<p><b>Engagement with older people.</b></p> <p>Planned engagement will be organised around the themes and key actions contained within the corporate plan and will involve the following:</p> <ul style="list-style-type: none"> <li>• Attendance at seminars, consultation events, key stakeholder meetings and conferences.</li> <li>• Visits to Older people (OP) where they live, work, and socialise, ensuring equal geographical spread across Northern Ireland</li> <li>• Engagement with section 75 groups.</li> <li>• Ongoing responses to invitations from OP groups &amp; other key statutory stakeholders – DFC, DOH, Welsh Commissioner, Consumer Council, Utility Regulator, All Party groups, etc.</li> <li>• Engagement with Media, social media &amp; TV.</li> <li>• Engagement with Government focused on key legislation and policy issues and producing advice to government based on technical or academic/professional evidence.</li> <li>• Re-development of organisation’s website to enhance platform engagement, accessibility and provide users with easier access to information.</li> </ul>
2	<p><b>Responding to individuals who contact the Commissioner for assistance</b></p> <p>This work stream focuses on the management of legal cases, advocating for individual older people in compliance with all internal policies and good practice. This primarily involves alternative dispute resolution or provision of financial support in the preparation and litigation of cases where resolution has not been successful.</p> <p>This area of work increases steadily year on year, which is evident in the number of requests for assistance. Cases dealt with are complex and require specialist legal advice and advocacy focused work.</p>



Ref	Business objectives
	<p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Dealing with approximately 100+ live and complex cases.</li> <li>• Responding to public enquiries and complex cases.</li> <li>• Supporting requests for funding support in line with criteria.</li> <li>• Engaging with key partners (Police Service of Northern Ireland, Department of Justice, Office of Care and Protection) to identify strategic themes emerging from casework.</li> </ul>
3	<p><b>Responding to public consultations by relevant authorities regarding matters that may impact older people and those who care for them.</b></p> <p>This work stream aims to continue to develop responses to relevant public consultation exercises on issues of strategic relevance and importance to older people. Primarily, these will be in response to public consultations from key public authorities. These responses are key to affecting change at government level on the key issues specifically impacting older peoples as identified in the Commissioners corporate plan.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Ensuring that COPNI is a key consultee with all relevant public bodies.</li> <li>• Ensuring officer resources are allocated to adequately respond to consultations that are most impactful on older people.</li> <li>• Ensuring consultation responses are submitted to a high quality and professional standard within published deadlines.</li> <li>• Engaging directly with older people on the specific issue of significant nature, and/or issue a media release drawing attention to the Commissioner's/older peoples' views.</li> <li>• Publishing responses on COPNI's website within 2 days of submission to the consulting authority.</li> </ul>

Ref	Business objectives
4	<p><b>COVID-19 pandemic</b></p> <p>As we move forward the impact that COVID-19 has had on the lives of older people will 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 &amp; social care system for older people and the reforms that are required.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Regularly providing advice to government on issues of support and protection required to protect the interests of older people.</li> <li>• Participating in the Public Health Authority (PHA) led Care Home Pathway Group. Specifically, provide advice on the progress of the pathway, representing older peoples interest to ensure human rights are protected.</li> <li>• Gathering information and data in support of the public inquiry to ensure the Commissioner is fully informed of issues.</li> <li>• Working with partner authorities to support families of older people in care homes and support living settings.</li> <li>• Scoping the future needs of older people requiring bereavement support.</li> </ul>
5	<p><b>Improving Health &amp; Social Care for older people (incl care home contracts)</b></p> <p>The Commissioner must keep under review the adequacy and effectiveness of law and practice relating to the interests of older people. The Commissioner must keep under review the adequacy and effectiveness of services provided for older people by relevant authorities, in the context of Home Truths.</p> <p>The reform of adult social care is a key priority for the Commissioner and comprises of a range of services including domiciliary care, residential and nursing care, respite for carers, day care, community meals and the provision of aids and adaptations. The COVID-19 pandemic has exacerbated Health and</p>

Ref	Business objectives
	<p>Social Care service provision, including issues around staff shortages and care package waiting lists. Additionally, the timely introduction of the Adult Protection Bill and Regulations will continue to be a key focus. The continued advice to government departments on the contents of the Bill and ensuring it is brought forward as soon as possible within the next mandate will be a key focus of work for the Commissioner.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Providing advice to government on the introduction of the Adult Protection Bill.</li> <li>• Meeting with the Department of Health officials on a quarterly basis to consider progress and the contents of the bill are adequate and meet as far as possible the needs as outlined in COPNI consultation submission.</li> <li>• Liaising with the Minister of Health on the reform of adult social care in Northern Ireland, its progress and timetable for implementation. COPNI will consider the consultation proposals and respond by the deadline.</li> <li>• Working with the relevant authorities to progress and advise on the implementation plan for the review.</li> <li>• Carrying out research to assess the adequacy of care being provided to older people in Northern Ireland prisons.</li> <li>• Implementing the research findings of the contractual arrangements and human rights of older people living in care home settings and take appropriate action with the relevant authorities to seek improvements.</li> </ul>
6	<p><b>Tackling ageism</b></p> <p>Ageism is important because it can cause a huge range of harms in a wide range of contexts, including employment, health and social care, and media and culture. The World Health Organisation tells us that: “Ageism affects how we think, feel and act towards others and ourselves based on age. It imposes powerful barriers to the development of good policies and programmes for older</p>

Ref	Business objectives
	<p>people and has profound negative consequences on older adults' health and well-being.”</p> <p>Northern Ireland remains the only part of the UK or Ireland where older people are not protected in law against discrimination in the provision of goods, facilities, and services. The Commissioner must promote the provision of opportunities for, and the elimination of discrimination against older people and support the World Health Organisation's (WHO) campaign on tackling ageism through adopting its recommendations to tackle ageism.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Developing awareness of ageism through communication and engagement mechanisms and investing time in implementing in educational and intergenerational contact interventions.</li> <li>• Carrying out additional research in conjunction with relevant partners to gain a better understanding of ageism and its impact on older people and use to inform government policy and other policy makers.</li> <li>• Changing the narrative around age and ageing by developing an awareness campaign on the impact of ageism on Northern Ireland's society, and work with key stakeholders including the media.</li> <li>• Working with government to bring forward the relevant legislation required to end the discrimination for older people in relation to accessing goods, facilities and services and push for the development and introduction of legislation in Northern Ireland in the next mandate.</li> </ul>
7	<p><b>Affordable energy for vulnerable customers</b></p> <p>Households across Northern Ireland are experiencing a steep increase in their energy prices this winter due to supply and demand on the global wholesale market. This combined with the impacts of COVID-19 presents great difficulties for older person in Northern Ireland.</p>

Ref	Business objectives
	<p>The Commissioner is highly concerned about the health impact that rising energy prices will have on older people and the most vulnerable in our society. He has called on immediate government intervention to support older people during this time of crisis and is calling for progress on the development of new Fuel Poverty Strategy.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Holding regular meetings with the Utility Regulator and the Consumer Council on a regular basis under the Commissioner’s remit to advocate on the matters relating to the interests of older people, and the need to safeguard those interests.</li> <li>• Advocating for both the Consumer Council and Utility Regulator to focus on both consumer education and applying pressure on energy suppliers and network operators to help reduce cost and make more efforts to assist vulnerable customers.</li> <li>• Working with the relevant government departments and the Executive to ensure financial support is provided to older people during the winter periods.</li> <li>• Working alongside the Department for Communities, Department for Economy and other relevant agencies on the urgent development of a fuel poverty strategy for Northern Ireland.</li> </ul>
8	<p><b>Loneliness and isolation of older people</b></p> <p>The impact of the COVID-19 pandemic has exacerbated the feelings of loneliness and isolation amongst older people in Northern Ireland. Lockdowns, shielding, self-isolation and social distancing have meant separation from family, friends, neighbours, and colleagues.</p> <p>Loneliness affects two in every five people in Northern Ireland, and it is impossible to consider the work of the Commissioner in 2022-23 without understanding the disproportionate adverse impact of COVID-19 pandemic on</p>

Ref	Business objectives
	<p>older people and how this has contributed to the issue of loneliness and social isolation (LSI).</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Reviewing policy and governance arrangements on in relation to loneliness and isolation strategies and their implementation, and the impact of these in other EU and international countries.</li> <li>• Considering the responsibilities of the Northern Ireland Government departments and identifying which government department had primary responsibility for leading on reducing LSI.</li> <li>• Participating in the North South Loneliness Group, reviewing its Terms of Reference with other partners and agreeing strategic interventions to enable progress on the development of an LSI strategy for Northern Ireland.</li> <li>• Participating in the all-party working group and agreeing interventions to progress the development for the LSI strategy in Northern Ireland.</li> <li>• Advising government on the need for the development of a loneliness and isolation strategy for Northern Ireland and identifying and advising the relevant Government department to take this forward.</li> <li>• Actively participating in the North South Loneliness and Ageing Group.</li> <li>• Delivering engagement events with older people and key stakeholders.</li> </ul>
9	<p><b>Programme for Government</b></p> <p>The Commissioner has a statutory duty to promote the provision of opportunities for, and the elimination of discrimination against older people. Older people deserve to have a decent quality of life, to be healthy and happy, to feel safe and warm, to remain connected to society and to feel valued and respected. Government needs to respond in many ways to ensure the needs of older people are better met.</p>

Ref	Business objectives
	<p>The ageing population is one of the great success stories of modern times. It is vital that the Northern Ireland Executive and Assembly make older people's issues a top priority.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Continuing to seek high level commitments to older people by the newly formed Government in the Programme for Government (PfG) which better reflects the needs and interests of older people as a distinct group.</li> <li>• Undertaking research into other countries PfGs and, for example, the 11 community plans of local councils to assess the extent to which older people are identified as a distinct priority and the investment strategies in place to ensure older people are protected.</li> <li>• Meeting post-election with new Executive Ministers, party leaders, MLAs, and officials to further promote inclusion of a specific older people's outcome in the PfG and seek commitment for the addition of specific objectives targeted at improving the lives of older people.</li> </ul>
10	<p><b>Crime and older people (including Scamwise partnership)</b></p> <p>Whilst statistics show that older people are less likely to be victims of crime, typically crimes committed against older people in Northern Ireland were less likely to result in a conviction and prosecution. However, the reality is that whilst incidents of crime against older people are not high, the impact of those crimes is significant. Crimes committed against older people, particularly burglary, tend to be intrusions into what should be a safe space or place. Being a victim of crime can be a traumatic experience for anyone, but there are factors that make older people more vulnerable to the effects of crime. These include: a higher rate of fear of crime; a higher rate of physical and mental impairment and disability; a greater likelihood of living alone; a greater likelihood of the absence of support networks; and higher rates of feelings of insecurity.</p> <p>We will deliver by:</p>

Ref	Business objectives
	<ul style="list-style-type: none"> <li>• Working 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.</li> <li>• Considering and publishing the research findings from the Crime and Research project (2021-22) and carry out additional research if required.</li> <li>• Providing advice to relevant agencies on the recommendations of the research and considering appropriate actions/improvements.</li> <li>• Providing advice to Government and to older people that will strengthen prevention of crime against older people.</li> <li>• Working with criminal justice agencies, including the Criminal Justice Inspectorate to ensure the recommendations in COPNI's Crime and Justice: The Experience of Older People in Northern Ireland Commissioner's report 2019; are embedded in their investigatory work in 2022-23.</li> <li>• Working with the relevant voluntary and community sector to better support older people who have been victims of crime.</li> <li>• Fully participating in the Scamwise partnership, enabling the sharing of information through social media and through the organisation's website to raise awareness amongst older people of how to identify and protect themselves from scams.</li> </ul>
11	<p><b>Corporate Governance</b></p> <p>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.</p> <p>We will deliver by:</p>



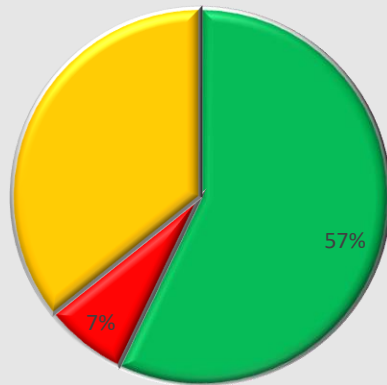
Ref	Business objectives
	<ul style="list-style-type: none"> <li>• Submitting a costed outcomes-based business plan to DfC by 31 January 2023.</li> <li>• Developing, monitoring, and reporting on project plans for specific pieces of work.</li> <li>• Approving management accounts within 10 working days of the end of the month.</li> <li>• Preparing Annual Report &amp; Financial Statements to comply with FREM and timeframes.</li> <li>• Preparing, approving, and submitting monthly and quarterly departmental reports on accountability and performance and attending accountability meetings.</li> <li>• Meeting every quarter with the Audit and Risk Assurance Committee.</li> <li>• Regular reviewing of policies.</li> <li>• Completing staff skills audit and training plan.</li> </ul>
12	<p><b>Pay dispute</b></p> <p>Resolve the ongoing pay dispute with staff relating to the provision of pay progression.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Securing DoF and DfC approval of Commissioner’s business case to uplift staff pay in accordance with the relevant pay progression scales.</li> <li>• Paying eligible staff back pay in accordance with legal advice.</li> <li>• Making payment of retrospective entitlements to staff.</li> </ul>
13	<p><b>Organisation review</b></p> <p>Seek approval of the implementation of the organisational review including recruitment of new staff, re-organisation of existing divisions, and adjustment to scheme of delegation.</p>

Ref	Business objectives
	<p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Seeking approval by the submission of business case and any associated documentation to DFC/DOF.</li> <li>• Co-operating with the forthcoming review of ALB's.</li> <li>• Recruiting and inducting of new staff and re-organisation of existing divisions.</li> <li>• Making physical changes to the footprint of COPNI in Equality House to maximise efficiency of hybrid working.</li> </ul>
14	<p><b>Migration to MS Teams</b></p> <p>Migration of all files and folders from J drive to MS teams and co-ordinate staff training to ensure all individuals have relevant skills to use MS Teams to its full potential.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Setting a realistic timescale for all files to be migrated over to teams and for all staff to be using MS teams to its full potential.</li> </ul>

## Business plan delivery

Budgetary constraints meant that some of the objectives set out in the business plan could not be achieved in full in the 2022-23 financial year. Out of the 14 objectives in the business plan, eight were achieved in full. Of the remaining six, significant progress was made against the targets for five of these, with the exception being the Programme for Government objective, which was unable to be progressed in the absence of an Executive.

## 2022-23 Business objectives



- Business Objective achieved
- Significant slippages/not completed within target
- Delayed but expected to meet objectives

The table below details the actions taken towards completion of the objectives included in the 2022-23 business plan, including the RAG (red, amber, green) status at 31 March 2023.

Project	RAG status at March 2023	Comments
1. Engagement with older people.	Amber	<ul style="list-style-type: none"> <li>• Met and engaged with key stakeholders in regard to ongoing cost of living crisis, threats to community transport funding, loneliness and social isolation and older victims of crime.</li> <li>• Continued to engage with media in response to media bids and proactive PR. 62 media bids received, and 37 statements/interviews provided in response.</li> <li>• Social Media platforms have grown steadily via organic content. Engagement and reach have increased steadily over the past year and content was scheduled consistently which engaged, informed and updated followers on the work of the Commissioner</li> </ul>

		<p>and his office. In 2022-23 COPNI's Facebook platform reached 21,115 accounts.</p> <ul style="list-style-type: none"> <li>• Due to delay in approval of capital spend, procurement of a new website could not be completed in this financial year. Instead, an allocation of capital monies has been provided to enable COPNI to complete this project in 2023/24.</li> </ul>
<p><b>2. Responding to individuals who contact the Commissioner for assistance.</b></p>		<ul style="list-style-type: none"> <li>• Exceeded case numbers with a total of 452 individual case work and enquiries.</li> <li>• Monthly review of caseload with SMT.</li> <li>• Up to date record management of enquiries and case work on ALB software.</li> </ul>
<p><b>3. Responding to public consultations</b></p>		<ul style="list-style-type: none"> <li>• 11 consultation responses were submitted.</li> </ul>
<p><b>4. COVID-19 pandemic recovery Support</b></p>		<ul style="list-style-type: none"> <li>• The Legal and Advocacy, Policy Advice and Communications and Engagement team are contributing significantly to COPNI's involvement as a Core Participant in the UK COVID-19 Public Inquiry in respect of module 2c and also as material providers in respect of module 3.</li> <li>• The Public Health Authority-led Care Home group has now folded, and the focus is on managing a return to normal visiting. Infection prevention control is managed through a risk-based approach by care home management.</li> <li>• COPNI's Head of Policy Advice was invited to sit on the Department of Health sponsored Bereavement Support Network. A series of meetings for 2023-24 year have been arranged.</li> </ul>

		<ul style="list-style-type: none"> <li>• Liaison with Patient Client Council (PCC) on the development of a bereavement charter will resume in 2023-24.</li> </ul>
<p><b>5. Improving Health &amp; Social Care for older people (including care home contracts)</b></p>		<ul style="list-style-type: none"> <li>• Quarterly meetings continued between the Director of Disability and Older People’s Services at the Department of Health (DoH) and the Commissioner and his team.</li> <li>• Hospital admissions, domiciliary care packages and care of older people in emergency departments has been a key focus. Regular meetings occurred to discuss these issues and ensure appropriate levels of care is being provided to older people.</li> <li>• A detailed consultation response was submitted to the Department of Health on reform of adult social care. COPNI will continue engagement on this matter following publication of the consultation evaluation report in summer 2023.</li> <li>• The research on older people and prison was placed on hold due to a lack of budget provision and staff capacity. Detailed preparatory work on the project has been completed.</li> <li>• The Commissioner’s view on the contractual arrangements and human rights of older people living in care homes is in draft form. COPNI plan to obtain a legal opinion on the regional contract ahead of publishing in 2023-24.</li> </ul>
<p><b>6. Tackling ageism</b></p>		<ul style="list-style-type: none"> <li>• A business case and draft procurement documents are complete and ready to be taken forward once funding is available. This piece of work has been rolled into the business plan 2023-24.</li> </ul>

<p><b>7. Affordable energy for vulnerable customers</b></p>		<ul style="list-style-type: none"> <li>• COPNI attended the Consumer Council working group on this issue as per meeting schedule.</li> <li>• The Commissioner and the policy team met with the Utility Regulator on a regular basis on the matter of supporting older customers.</li> <li>• The policy team corresponded with the UK Government, including the Northern Ireland Secretary of State and Secretary of State for Business, Energy and Industrial Strategy, requesting urgent meetings to discuss the energy crisis and support for older customers. Correspondence was also issued to the then Minister for the Economy, Mr Gordon Lyons MLA, prior to the collapse of the Executive.</li> <li>• The Commissioner hosted a roundtable discussion, with older people and the then Minister of Finance, Mr Conor Murphy MLA.</li> <li>• There was regular engagement with the media, TV and radio, regarding the impact of the cost-of-living crisis on older people.</li> </ul>
<p><b>8. Loneliness and isolation of older people</b></p>		<ul style="list-style-type: none"> <li>• COPNI continued to engage with the all-party Group on preventing loneliness and emphasise the need for a comprehensive strategy.</li> <li>• COPNI's Head of Policy attended an all-party group husting on this issue, advocating for the development of a comprehensive strategy.</li> <li>• Research was undertaken to consider the measures and initiatives to tackle loneliness in place in other jurisdictions.</li> <li>• Engagement with other agencies on social isolation and the development of an overarching strategy continued, in particular with the Red Cross and Institute of Public Health.</li> </ul>

		<ul style="list-style-type: none"> <li>• The absence of the Northern Ireland Assembly has stalled progress of the agreement of a loneliness/social isolation strategy.</li> <li>• The communications and engagement team developed and implemented a social media campaign over Christmas to target people experiencing loneliness over the festive period.</li> </ul>
<p><b>9. Programme for Government</b></p>		<ul style="list-style-type: none"> <li>• On hold due to political stasis.</li> </ul>
<p><b>10. Crime and older people (including Scamwise partnership)</b></p>		<ul style="list-style-type: none"> <li>• <i>A Different Crime: Offending Against Older People</i> was published in March 2023 with a soft launch taking place in Equality House. The report was well received and gained widespread media attention. The Commissioner held a meeting with the Commissioner for Victims of Crime, Geraldine Hanna on the day of the launch. The meeting was constructive and both organisations shared their concerns regarding lack of victim data and difficulties in tracking the experience of older victims.</li> <li>• The report was distributed to a wide range of stakeholders and overall, there has been positive engagement.</li> <li>• The Public Prosecution Service (PPS) acknowledged the gap in their statistics on older victims of crime.</li> <li>• The Department of Justice (DoJ) acknowledged further work on age related statistics was needed.</li> <li>• The Lead on Older People with the Police Service of Northern Ireland met with the Commissioner, stating that he would take forward recommendations arising from the research on older victims.</li> </ul>

		<ul style="list-style-type: none"> <li>• The policy team engaged with the Hate Crime branch in the Department of Justice on several occasions as they develop options on the proposal to include age in hate crime legislation. However, a decision on this matter cannot be made until a Minister is in place.</li> <li>• The Commissioner and the policy team held meetings with Criminal Justice Inspection Northern Ireland (CJINI), as CJINI scoped their upcoming study on older people in the justice system.</li> <li>• The Probation Board for Northern Ireland (PBNI) following ongoing engagement with COPNI on the issue, were attentive to the needs of older victims at their corporate plan workshop. COPNI submitted a consultation response on PBNI's corporate plan.</li> <li>• COPNI submitted a consultation to the Northern Ireland Policing Board on their draft corporate plan emphasising the distinctive experiences of older victims of crime.</li> </ul>
<b>11. Corporate governance</b>		<ul style="list-style-type: none"> <li>• Audit recommendations completed on a timely basis.</li> <li>• Monthly monitoring of performance against business plan objectives.</li> <li>• Policies and procedures updated on a timely basis.</li> <li>• Procurement processes followed.</li> <li>• Monthly management accounts and drawdown completed within timelines.</li> <li>• Quarterly papers completed on time for Accountability and ARAC meetings.</li> <li>• Annual accounts received an unqualified audit opinion.</li> </ul>
<b>12. Pay dispute</b>		<ul style="list-style-type: none"> <li>• Business case was submitted for approval to DfC in November 2022, to enable current staff to be placed on the correct point on the NICS pay scales and pay</li> </ul>



		backpay to April 2020. No response had been received by March 2023.
<b>13. Organisational review</b>		<ul style="list-style-type: none"> <li>• Business case submitted to DfC in July 2022, with responses provided to all economist queries by the end of the 2022/23 financial year.</li> </ul>
<b>14. Migration to MS Teams</b>		<ul style="list-style-type: none"> <li>• Migration of documentation completed by all teams.</li> <li>• Disposal of historic documents in line with COPNI retention and disposal schedule.</li> </ul>

## 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’s strategic objectives. The team recognise the importance of the Commissioner’s presence in local and national media across Northern Ireland, and the ability that utilising the media platform has in helping the Commissioner to influence public opinion as well as to champion the interests of older people by commenting on a wide range of issues.

A vital part of the team’s work is ensuring that older people are encouraged to communicate with the Commissioner and have access to him and the services COPNI deliver, regardless of the locality in which they live. Regular engagement with older people from all backgrounds, across all of Northern Ireland ensures the Commissioner’s work reflects the real experiences of older people living here which enables the Commissioner to develop a better sense of the issues that are affecting older people, first hand. The team also use tools to engage regularly with our audience which includes regularly updating the website, social media platforms (Facebook, Twitter, Instagram and LinkedIn) and a bi-monthly newsletter which is issued to a database of older people, politicians, carers/relatives of older people and those working in a role or organisation which supports older people.

### Media

In 2022-23 COPNI received 62 media bids as shown in table on the next page:

Quarter	Media bids
1	26
2	16
3	14
4	6
<b>Total</b>	<b>62</b>

This compared to 84 media bids received in 2021-22 and 193 media bids in 2020-21 (unusually high due to the Covid 19 pandemic). 37 of these media bids were accepted, with either a statement issued, or a broadcast interview carried out. A total of **17** statements/press releases were issued by COPNI in 2022-23. There were also **139** pieces of media coverage.

## Engagements

In total there were 28 engagements for the 2022-23 financial year, all of which were face-to-face. By comparison, the previous financial year had only nine face-to-face engagements, due to restrictions in place following the pandemic. This financial year the Commissioner has especially made efforts to engage with underrepresented minority groups and those affected by the cost-of-living crisis.

## Policy, advice 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 three 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 2022-23:

## **The COVID-19 Pandemic**

The policy, advice and research team assisted the Commissioner in applying for Core Participant status in the UK Covid-19 Inquiry. The Commissioner was granted this status for Module 2C which means he will present evidence on behalf of older people in Northern Ireland who were negatively impacted by the pandemic.

The team worked to ensure that older people were supported as society emerged from the COVID-19 Pandemic. The team regularly participated in the Public Health Agency-led Moving Towards Normalised Visiting Pathway Group, providing advice on the progress of the Pathway, representing older people's interests to ensure human rights were protected. In addition, the team regularly attended bereavement network meetings to scope the future needs of older people requiring bereavement support post-pandemic.

## **Improving Health & Social Care for older people**

The reform of adult social care which comprises a range of services including domiciliary care, residential and nursing care was a key priority for the team. Issues around staff shortages, access to care packages, waiting lists and hospital discharge were the main areas of focus during the year.

The team met regularly with the Director of Disability and Older People's Services to discuss hospital and domiciliary care pressures and to seek updates on mitigations put in place to alleviate these issues.

The policy, advice and research team continued engagement with the Department of Health regarding the progress and timetable for the reform of adult social care programme. The team will continue engagement with the collaborative forum following publication of the evaluation of responses to the consultation in summer 2023.

The team continued quarterly meetings with Department of Health officials to consider progress and the substance of the Adult Protection Bill. Unfortunately, due to the absence of the Northern Ireland Assembly, progress on the bill has slowed. Nevertheless, the team will continue to work to provide pre-legislation advice to the department.

The team continued work with the Department of Health and the RQIA on the implementation of recommendations arising from the Home Truths report on failures of care at Dunmurry

Manor Care Home. COPNI had strategic input to the CPEA evidence papers to government and their recommendations, and was consulted by the RQIA on their review, *'Home Truths' A Stocktake of Actions Taken and Progress Made* (September 2022).

As a result of the Home Truths investigation into Dunmurry Manor Care Home, the Commissioner recommended changes to the Regional Care Homes Contract that would provide better protection of the human rights of older people in care. A professional research piece was completed, and will contribute to advice to government on the Regional Contract.

### **Crime and older people**

The policy, advice and research team completed their work on the research project *A Different Crime: Offending Against Older People*, which involved working with partners in the criminal justice system, older victims, and offenders. The report focuses on the personal dynamics of crime against older people and sought to provide an evidence base for improved service delivery for older victims. It was published in March 2023 and received widespread media coverage.

During and after the conduct of the research, the team engaged with key stakeholders including the Department of Justice, Criminal Justice Inspection Northern Ireland, the Commissioner for Victims of Crime, the Probation Board for Northern Ireland, and the Police Service of Northern Ireland, regarding the findings. The team continues to provide advice to relevant agencies on the recommendations.

COPNI continues to play a leading role in the Scamwise partnership attending regular meetings, as well as engaging and informing the community through its messaging about the risks of scams and the range of scams that exist.

### **Loneliness and isolation of older people**

The COVID-19 pandemic increased experiences of social isolation among older people in Northern Ireland. Lockdowns, shielding, self-isolation and social distancing have left a legacy of separation from family, friends, neighbours, and colleagues. In 2022-23, the policy, advice and research team emphasised that policy development across government must consider social isolation as a priority area for service delivery, with specific attention afforded to the matters of digital exclusion and strengthening of community interventions. The team

continued to engage with the all-party group on preventing loneliness and advocated in various forums for the development of a loneliness and social isolation strategy.

### **Affordable energy**

The policy advice and research team provided advice and support to the Commissioner on energy issues. Throughout 2022-23, the Head of Policy alongside the Commissioner worked with government departments to advocate for appropriate financial support for older people, in particular advising on the nature and delivery of the energy bills support scheme.

The team supported the Commissioner in arranging a round table discussion with the then Minister of Finance, Conor Murphy MLA and a group of older stakeholders. The event helped raise the concerns of older people regarding the serious impact of the cost-of-living crisis. The team continued participation in regular meetings with the Utility Regulator to advocate for assistance for vulnerable customers from energy suppliers and network operators.

### **Tackling ageism**

The policy, advice and research team continued to advise the communications and engagement team on highlighting the impact of ageism and promoting positive messaging on ageing in our society. Scoping and planning on the subject of tackling ageism was conducted in preparation for a study to be concluded in 2023-24.

The Commissioner, with assistance from the policy advice and research team, has continued to emphasise in discussions with Government departments the importance of legislation to prevent discrimination on goods, facilities and services. The team has also repeatedly highlighted the importance of the inclusion of a priority dedicated to older people within a future Programme for Government.

### **Public consultations**

The policy advice and research team is responsible for responding to public consultations by relevant authorities on matters that may impact older people. Throughout 2022-23, a total of 11 consultation responses were submitted by the team. The responses are published on COPNI's website. A list of consultation responses submitted to public bodies in 2022-23 is set out below:

<b>Utility Regulator</b>	Best Practice Framework
<b>Department of Health</b>	Reform of Adult Social Care
<b>Department of Health</b>	Review of Emergency and Urgent Care
<b>UK Covid 19 Public Inquiry Team</b>	Covid 19 Inquiry Terms of Reference
<b>Department of Health</b>	Digital Strategy for Health and Social Care 2022-2030
<b>NIE Networks</b>	Price Control for 2025-2031
<b>Regulation and Quality Improvement Authority (RQIA)</b>	Draft Strategic Plan 2022-27
<b>Probation Board for Northern Ireland</b>	Draft Corporate Plan 2023-26
<b>Northern Ireland Policing Board</b>	Draft Corporate Plan
<b>Department for the Economy</b>	Energy "One Stop Shop" Implementation Plan
<b>Utility Regulator</b>	Draft Forward Work Programme 2023-24

## Legal and advocacy

During 2022-23 there was a reduction in overall cases dealt with by the legal and advocacy team, (452 in 2022-23 compared to 563 in 2021-22). At the end of March 2023 there were 107 cases still live.

Type of case	2022-23	2021-22	2020-21	2019-20	2018-19
<b>Enquiries</b>	264	338	343	267	282
<b>Casework</b>	188	225	240	109	107
<b>Total cases</b>	452	563	583	376	389

The work continued to be challenging during 2022-23 as the legal and advocacy team continued to work from home. Despite the prolonged change to the working arrangements, the team continued with the 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, 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 team in 2022-23:

- 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 heard in October 2022 with judgment being delivered in June 2023. This significant case straddled three financial years. The Court found that the decision in respect of the older person was “procedurally unfair” and ruled that a reassessment was to be made using a lawful process and following guidance from the Department of Health. Additionally, the Court quashed the 2021 policy on the basis that it was adopted in breach of its obligations to have due regard to the need to promote equality of opportunity under section 75 of the Northern Ireland Act 1998.

- The Commissioner also intervened as a Third Party in court proceedings involving a HSCT and a private individual in which the individual was defending attempts by the Trust to obtain a preemptive Deprivation of Liberty Order. The Commissioner recognises that depriving a person of his or her liberty is one of the most serious infringements of a person's human rights and, therefore, the Mental Capacity Act (Northern Ireland) 2016 (which has yet to be fully implemented) treats detention amounting to a deprivation of liberty as one of the most serious interventions that can be done to a person who lacks capacity. An enlargement of these powers by the court would be a dangerous precedent for the older population of Northern Ireland. A decision from the Court is awaited.
- The Commissioner's legal team has been involved in a large number of cases involving domiciliary care in Northern Ireland. A combination of budgetary cuts and an aging population has seen unprecedented demand for care in the community. This is a trend of cases which is expected to continue.
- 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 the day-to-day casework, the legal department has actively contributed to the UK COVID-19 Public Inquiry which has been set up to examine the UK's response to the COVID-19 pandemic. The Inquiry was opened on 20 July 2022 by the Chair, Baroness Heather Hallett. During 2022/2023 the Commissioner applied for Core Participant Status in Modules 1, 2c and 3. Core Participant Status was granted in respect of Module 2c. In addition to our role as Core Participant in module 2c, we have assisted the Inquiry in providing evidence in respect of modules 2c and 3, both of which signifying significant projects for the legal department. Representatives from the legal department represented the Commissioner at the preliminary hearings in London in November 2022 and made oral submissions on the Commissioner's behalf.



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 77 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 £1,424,940 (2021-22: £1,166,461). The Commissioner was funded by DfC in 2022-23, and the total amount of grant in aid received in the year was £1,510k. COPNI was allocated a capital budget in 2022-23 of £8k.

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 2022-23, 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 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 are detailed in the table below:

	Actual expenditure to 31 March 2023 £	Actual expenditure to 31 March 2022 £	Actual expenditure to 31 March 2021 £	Actual expenditure to 31 March 2020 £	Actual expenditure to 31 March 2019 £
<b>Resource</b>	1,383,886	1,160,195	949,929	927,420	865,918
<b>Capital*</b>	7,349	25,180	9,441	1,796	702
<b>Depreciation</b>	41,839	6,072	5,841	6,185	7,703
<b>Total</b>	<b>1,433,074</b>	<b>1,191,447</b>	<b>965,211</b>	<b>935,401</b>	<b>874,323</b>

\*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.



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

**Date: 27<sup>th</sup> October 2023**

## **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 2023 were:

Eddie Lynch	Commissioner for Older People for Northern Ireland
Evelyn Hoy	Chief Executive
Aimee Miller	Acting Head of Legal and Advocacy
Clare Mullen	Acting Head of Policy Advice
Lisa Rice	Head of Communications & Engagement
David Murray	Acting Head of Corporate Services

## 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 section in the governance statement on page 48.

## 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 2022-23 was £11,900 (2021-22 £9,250).

Internal audit costs 2022-23 were £4,500 (2021-22 £6,638). 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 2023 COPNI paid 100% of its invoices within 30 days (2021-22 100%) and 98% within 10 days (2021-22 92%).

## **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 2022-23 (none in 2021-22).

## **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 2022-23 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 the 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**

There were no governance events occurring after year end.

## **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 (Moore NI in 2022-23) and auditors from the Northern Ireland 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 four times during the 2022-23 year. Minutes of the ARAC meetings are available on COPNI's website. The former Chair and one other former member met with DfC separately on two occasions, in July and September 2022. The new ARAC Committee also met separately with senior COPNI staff for an induction in March 2023.

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)	3	3
Joseph Campbell	April 2017 (resigned October 2022)	3	3
Terence McGonigal	April 2021 (resigned June 2022)	1	1
Alan Walker	February 2023 (Chair)	1	1
Lee Wilson	February 2023	1	1
JP O'Doherty	February 2023	1	1

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2022-23 financial year were fully quorate. There were three male members of the ARAC at 31 March 2023.

There was significant turnover of ARAC members in 2022-23. Terence McGonigal resigned from this role as a committee member 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 remaining two members, Professor Dolores O'Reilly (Chair) and Joseph Campbell both resigned in October 2022. A new ARAC was recruited in February 2022, with Alan Walker appointed as the Chair, and Lee Wilson and JP O'Doherty appointed as committee members. The first meeting of the new committee was in March 2023.

### **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. With the new ARAC members appointed at the end of the financial year, it was not deemed appropriate to complete this assessment at this time, and this cycle of assessment will recommence at the end of the 2023-24 financial 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 were satisfied with the quality and timeliness of receipt of the papers in the 2022-23 financial 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, Head of Sponsorship Branch, DfC (on behalf of the Minister) in June 2023 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 11. All risks were managed, and control actions taken, to reduce the likelihood of these risks impacting on 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 2022-23 was approved by the ARAC at the October 2022 meeting.

The annual internal audit plan for 2022-23 included the following reviews:

- Corporate and business planning – satisfactory assurance
- Data protection and information management – satisfactory assurance
- Follow up review – Completed.

For the period 2022-23, 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 accepted all the internal audit recommendations, and all recommendations were confirmed as implemented in the internal audit follow-up report at the end of 2022-23.

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. Confirmation of implementation of these recommendations formed part of a wider governance review undertaken by the Department for Communities in 2022-23. A concluding report in respect of this review is still to be issued to COPNI at the time of issue of this report.

## **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 2022-23 financial year, COPNI did not report any attempted or suspected frauds.

## **Whistleblowing**

There were no notified concerns raised during 2022-23 financial year.

## **Information assurance**

COPNI has policies and internal guidance to manage information risk. Any potential 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 and staff 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. Staff complaints are dealt with separately under COPNI's grievance policy. COPNI received five complaints/grievances in 2022-23 (four in 2021-22), one of which was partially upheld after investigation. Of the other four complaints/grievances, three were not upheld and the other is currently being externally investigated.

## **Review of Effectiveness**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. This review is informed by the work of the internal auditors and the Senior Management Team within the COPNI who have responsibility for the development and maintenance of the internal control framework, and comments made by the Northern Ireland Audit Office (NIAO) in its Report to those charged with Governance. COPNI's internal audit service submits reports on its work, which include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the COPNI's system of internal control together with recommendations for improvement.

COPNI's Senior Management Team meets quarterly to discuss any emerging risks or changes to the current Risk Register. This review enables managers to Strategic risks that may prevent achievement of organisational objectives as set out in the Business Plan, as well as any potential actions COPNI can take to mitigate against these risks. The updated Risk Register is sent to both the ARAC and the Sponsor Branch within DfC, along with the quarterly Corporate Performance Report and Assurance Statement.

In respect of reporting to the Audit and Risk Assurance Committee (ARAC), COPNI presents quarterly to the Committee reports on finance issues, risks and emerging issues, as well as progress against business plan targets and audit recommendations. Both the Chief Executive and I provide an update on important Accounting Officer and operations matters, and the minutes of each ARAC meeting are uploaded to the website upon approval from the Committee. Although the Committee will normally conduct a review of its work each year, the 2022/23 year being an exception due to the appointment of the new Committee late in the financial year.

## **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 2022-23 were finalised in April 2023, and consequently were not paid in the 2022-23 financial year. Costs for this award were therefore accrued at year end. The Commissioner's pay settlement is due to be finalised after the end of the 2022-23 financial year. An estimate of costs was accrued at year end in line with the increased pay award for other staff.

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 – 2021-22) per meeting (the Committee usually meets four 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 - 2021-22) 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 and resigned in October 2022. Joseph Campbell was appointed to the committee in April 2017, reappointed in June 2021, and resigned in October 2022. Terence McGonigal was appointed in April 2021, and resigned in June 2022.

Alan Walker was appointed Chair, and Lee Wilson and JP O’Doherty appointed Committee members, in February 2023, following an open recruitment competition.

### ARAC members’ remuneration

	2022-23 £	2021-22 £
Dolores O’ Reilly	1,188	1,936
Joseph Campbell	982	1,461
Terry McGonigal	268	1,398
Alan Walker	412	-
Lee Wilson	304	-
JP O’Doherty	268	-
<b>Totals</b>	<b>3,422</b>	<b>4,795</b>

### 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, off-framework agencies where the NICS Framework was exhausted, or through a self-employed contract.

## 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 £'000s		Benefits in kind (to nearest £100)		Pension benefits* (to nearest £1,000)		Total (£'000s)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
<b>Eddie Lynch</b> Commissioner	75-80	75-80	-	-	31	31	110-115	105-110
<b>Evelyn Hoy</b> Chief Executive	60-65	60-65	-	-	(24)	20	35-40	80-85

\* 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. This report is based on accrued payments made by COPNI and thus recorded in these accounts.

## 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 disclosures (audited information)

	2022-23 £	2021-22 £
Band of highest paid director's total remuneration	75,000 – 80,000	75,000 – 80,000
Median total remuneration	37,599	32,328
Ratio	2.06	2.4
Range of staff remuneration	26,000 - 80,000	22,000 - 80,000

COPNI is required to disclose the relationship between the remuneration of the highest paid employee and the lower quartile, median and upper quartile remuneration of COPNI's workforce.

The banded remuneration of the highest paid employee in COPNI in the financial year 2022-23 was £75,000 - £80,000, (2021-22: £75,000 - £80,000). This was 2.06 times, (2021-22: 2.4 times) the median remuneration of the workforce, which was £37,599 (2021-22: £32,328).

In 2022-23 remuneration ranged from £26,000 to £80,000 (2021-22: £22,000 to £80,000).

## Percentage change in remuneration

The percentage change in remuneration from the prior year was 0% for the Commissioner, and 6.7% for all employees (excluding the Commissioner). The substantial increase for all employees (excluding the Commissioner) resulting from the filling of senior posts in the piloted staffing structure, at a higher level of remuneration.

## Pay ratios

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

Year	25 <sup>th</sup> percentile pay ratio	Median pay ratio	75 <sup>th</sup> percentile pay ratio
2022-23	2.62:1	2.06:1	1.58:1
2021-22	3.01:1	2.42:1	1.97:1

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

Year	25 <sup>th</sup> percentile pay £	Median pay £	75 <sup>th</sup> percentile pay £
2022-23	29,612	37,599	48,957
2021-22	26,017	32,328	39,748

The total pay and benefits relate solely to salary payments. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

## Pension entitlements (audited information)

Officials	Accrued pension at pension age as at 31-03-23 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31-03-23	CETV at 31-03-22	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Eddie Lynch Commissioner	10-15	0-2.5	140	114	14
Evelyn Hoy Chief Executive	40-45	0-2.5	691	644	(30)

## 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).

### McCloud Judgment

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, steps are being taken by the Department of Finance to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members. The second part is to put right, 'remedy', the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

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 <https://www.finance-ni.gov.uk/publications/dof-resource-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).

### **Information on the PCSPS(NI) – Closed Scheme**

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.

### **Partnership Pension Account**

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.civilservicepensions.gov.uk/).

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 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

### **Scheme Year 1 April 2023 to 31 March 2024**

<b>Annualised rate of pensionable earnings (salary Bands)</b>		<b>Contribution rates – all members</b>
<b>From</b>	<b>To</b>	<b>From 1 April 2023 to 31 March 2024</b>
£0	£25,049.99	4.6%
£25,050.00	£56,999.99	5.45%
£57,000.00	£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 2022-23.

### Staff report

COPNI has an approved headcount for 18 FTE staff as part of the pilot staffing structure in place at 31 March 2023.

### Commissioner and CEO at 31 March 2023 (audited information)

Band	Number of staff 2022-23	Number of staff 2021-22
£75,000 - £80,000	1	1
£60,000 - £65,000	1	1

### Staff costs at 31 March 2023 (audited information)

	Permanently employed staff £	Others £	2022-23 total £	2021-22 total £
Wages and salaries	469,092	465,329	934,421	723,813
Social security costs	49,210	-	49,210	49,379
Other pension costs	145,639	-	145,639	144,720
<b>Sub Total</b>	<b>663,941</b>	<b>465,329</b>	<b>1,129,270</b>	<b>917,912</b>

<b>Less recoveries in respect of outward secondments</b>	-	-	-	-
<b>Total Net Costs</b>	<b>663,941</b>	<b>465,329</b>	<b>1,129,270</b>	<b>917,912</b>

Others include the cost of off-payroll engagements, workers sourced from employment agencies, and ARAC attendance costs, at a total cost of £465,329 (2021-22: £242,790).

## **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).

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 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 2022-23, employers' contributions of £142,953 were paid to the NICS pension arrangements (2021-22 £137,927) 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 £2,621 (2021-22: £2,331) 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% (2021-22 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, 0.5% (2021-22: £66, 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 (2021-22: no persons) retired early on ill health grounds; the total additional accrued pension liabilities in the year amounted to £512 (2021-22: £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	2022-23 total	2021-22 total
Directly employed	12.17	-	12.17	12
Other	-	6.25	6.25	3
<b>Total</b>	<b>12.17</b>	<b>6.25</b>	<b>18.42</b>	<b>15</b>

### Staff composition at 31 March 2023 (audited information)

	2023			2022		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	1	1	0	1
Other senior management	1	4	5	0	2	2
Other staff	5	7	12	5	8	13
<b>Total</b>	<b>7</b>	<b>11</b>	<b>18</b>	<b>6</b>	<b>10</b>	<b>16</b>

### Staff turnover

The staff turnover percentage this year was 15.38%. This compares with a figure of 15.38% during 2021-22 and 16% during 2020-21. During the reporting year two staff joined COPNI and two left. Turnover was by way of voluntary exit. 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 currently a small number of staff are represented by NIPSA. 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 294 days. This represented 10.6% of available working days for COPNI employees. Of this total, 244 days were due to long term sickness for three members of staff. Sickness absence for 2021-22 was 173.5 days, representing 6.6% 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 opportunities to advance their own learning and development through training relevant to their roles, as well as 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 2022-23 (2021-22: £0).

### **Off payroll engagements**

There was one off-payroll engagement in 2022-23, with costs incurred of £27,713 in providing cover in the Finance Officer role. (2021-22 - £7,400).

## **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 2022-23 (2021-22: £0).

### **Remote contingent liabilities (audited information)**

There were no remote contingent liabilities in 2022-23 (2021-22: £0).

### **Losses and special payments (audited information)**

There was a loss of £146 in respect of payroll costs, which is unable to be retrieved, in 2022-23. (2021-22: £246).

### **Gifts and Hospitality (audited information)**

There were five gifts received in 2022-23 which did not exceed the MPMNI threshold. (2021-22: one).

### **Complaints to the Ombudsman (audited information)**

There were no complaints to the Ombudsman in 2022-23 (2021-22: none).



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

**Date:** 27<sup>th</sup> October 2023

## **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 (COPNI) for the year ended 31 March 2023 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 UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of COPNI's affairs as at 31 March 2023 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 Financial 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 are 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;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- 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 examine, 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 the Commissioner for Older People Act (Northern Ireland) 2011;
- 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;

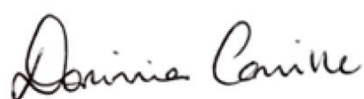
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- 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.

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

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

## **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*

*9 November 2023*

## Statement of comprehensive net expenditure

for the year ended 31 March 2023

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.

		2022-23	2021-22
	Note	£	£
Sundry income	3	-	-
<b>Total operating income</b>		-	-
Staff costs	4	1,129,270	917,912
Other operating expenditure	5	224,377	242,284
Provision	11	28,882	-
Depreciation and amortisation	6,7	41,839	6,071
<b>Total operating expenditure</b>		<b>1,424,368</b>	1,166,267
<b>Net operating expenditure</b>		<b>1,424,368</b>	
Interest Expense	14	1,357	-
<b>Net expenditure for the year</b>		<b>1,425,725</b>	1,166,267
<b>Other comprehensive net expenditure</b>			
Net gain on revaluation of plant and equipment	6	785	(194)
<b>Comprehensive net expenditure for the year</b>		<b>1,424,940</b>	<b>1,166,461</b>

The notes on pages 83-95 form part of these accounts

## Statement of financial position

as at 31 March 2023

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.

		2022-23	2021-22
	Note	£	£
<b>Non-current assets</b>			
Plant and equipment	6	159,072	23,445
Intangible assets	7	4,814	7,325
<b>Total non-current assets</b>		<b>163,886</b>	<b>30,770</b>
<b>Current assets</b>			
Trade and other receivables	8	34,625	23,761
Cash and cash equivalents	9	154,863	40,782
<b>Total current assets</b>		<b>189,488</b>	<b>64,543</b>
<b>Total assets</b>		<b>353,374</b>	<b>95,313</b>
<b>Current liabilities</b>			
Trade and other payables	10	133,254	118,065
Provisions	11	28,882	-
Property Lease	14	38,252	-
<b>Total current liabilities</b>		<b>200,388</b>	<b>118,065</b>
<b>Non-current liabilities</b>			
Property Lease	14	90,678	-
<b>Total non-current liabilities</b>		<b>90,678</b>	<b>-</b>
<b>Total liabilities</b>		<b>291,066</b>	<b>118,065</b>
<b>Total assets less total liabilities</b>		<b>62,308</b>	<b>(22,752)</b>
<b>Taxpayers' equity</b>			
Revaluation reserve		785	-
General reserve		61,523	(22,752)

**Total Equity**

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**62,308**

**(22,752)**

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The notes on pages 83-95 form part of these accounts

The financial statements on page 77-82 were approved by the Commissioner and were signed by:



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

**Date: 27<sup>th</sup> October 2023**

## Statement of cash flows

for the year ended 31 March 2023

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.

		2022-23	2021-22
	Note	£	£
<b>Cash flows from operating activities</b>			
Net operating expenditure		(1,424,368)	(1,166,267)
Adjustments for non-cash transactions:			
Impairment	5	-	41
Depreciation	6	39,328	5,862
Amortisation	7	2,511	209
Increase in trade and other receivables	8	(10,864)	(8,783)
Increase in trade and other payables	10	15,189	51,531
Use of Provisions	11	28,882	-
<b>Net cash outflow from operating activities</b>		<b>(1,349,322)</b>	<b>(1,117,407)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	6	(7,349)	(17,646)
Purchase of intangible assets	7	-	(7,534)
Impact of IFRS 16 Interest Charge	14	(1,357)	-
<b>Net cash outflow from investing activities</b>		<b>(8,706)</b>	<b>(25,180)</b>
<b>Cash flow from financing activities</b>			
Financing from DfC		1,510,000	1,099,000



Payment of property lease	14	(37,891)	-
<b>Net financing</b>		<b>1,472,109</b>	<b>1,099,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>	9	<b>114,081</b>	<b>(43,587)</b>
Cash and cash equivalents at the beginning of the period		40,782	84,369
<b>Cash and cash equivalents at the end of the period</b>	9	<b>154,863</b>	<b>40,782</b>

The notes on pages 83-95 form part of these accounts

## Statement of changes in taxpayers' equity

for the year ended 31 March 2023

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
		£	£	£
<b>Balance at 31 March 2021</b>		<b>44,515</b>	<b>194</b>	<b>44,709</b>
Grant-in aid from DfC	16	1,099,000	-	1,099,000
Comprehensive net expenditure for the Year		(1,166,267)	(194)	(1,166,461)
<b>Balance at 31 March 2022</b>		<b>(22,752)</b>	<b>-</b>	<b>(22,752)</b>
Grant-in aid from DfC	16	1,510,000	-	1,510,000
Comprehensive net expenditure for the year		(1,425,725)	785	(1,424,940)
<b>Balance at 31 March 2023</b>		<b>61,523</b>	<b>785</b>	<b>62,308</b>

The notes on pages 83-95 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 2022-23 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.

Assets are depreciated on a monthly basis. Assets are depreciated over their useful economic lives as follows:

IT equipment	- three years straight line
Office equipment	- three years straight line
Furniture and fittings	- 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. A review of the useful life of the non-current assets has taken place and any changes to these estimates have been reflected in the financial statements.

### **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. Specifically, it is deemed that IFRS 17 (Insurance Contracts) is not applicable, as COPNI do not engage in insurance contracts.

### **Leases**

COPNI adopted IFRS 16 with effect from 1 April 2022. IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases and finance leases and introducing a single lessee accounting model. IFRS 16 requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases. The adoption of the standard

results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset, and a lease liability, representing an obligation to make lease payments.

### 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. COPNI have made a provision of £28,882 in 2022-23 (2021-22: £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 is detailed in the remuneration report.

## 2. Statement of operating costs by operating segment

COPNI is treated as a single segment entity.

## 3. Income

	2022-23	2021-22
	£	£
Other operating income	-	-
<b>Total income</b>	<b>-</b>	<b>-</b>

#### 4. Staff costs

	2022-23 total	2021-22 total
	£	£
Wages and salaries	934,421	723,813
Social security costs	49,210	49,379
Other pension costs	145,639	144,720
<b>Total</b>	<b>1,129,270</b>	<b>917,912</b>

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

	2022-23	2021-22
	£	£
Rents, rates, heating, lighting and service charges	56,334	85,451
IT services and maintenance	27,370	20,427
Staff training, development and welfare	8,164	23,303
Policy and Research costs	3,827	45,089
Investigations	-	1,638
External auditors' remuneration	11,900	9,250
Settlement and legal costs*	78,069	4,560
Recruitment	5,516	13,691
Promotions and media engagement	6,536	4,794
Events and catering	2,020	75
Research and publications	98	484
Travel and subsistence for staff	891	474
Internal audit costs	4,500	6,638
Literature and membership	2,442	5,033

	2022-23	2021-22
	£	£
<i>Balance b/f from previous page</i>	207,667	220,907
Telephone	3,413	4,988
Office consumables	2,855	4,281
Pension administration costs	2,207	2,947
IT consumables	746	642
Impairment costs	-	41
Car parking	4,081	-
Travel and subsistence costs for the Commissioner	730	69
Postage	12	47
Miscellaneous	2,666	8,362
<b>Total expenditure before depreciation and amortisation</b>	<b>224,377</b>	<b>242,284</b>
Depreciation and amortisation	41,839	6,071
<b>Total other expenditure</b>	<b>266,216</b>	<b>248,355</b>

\*All legal costs have been included in the Settlement and Legal costs line for 2022/23, whereas legal costs had been included in the Policy and Research line in 2021/22.

## 6. Plant and equipment

2022-23	IFRS 16 Lease £	I.T. equipment £	Office equipment £	Furniture and fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2022	-	49,964	1,289	27,198	78,451
IFRS 16 Adjustment	166,821	-	-	-	166,821
Additions	-	6,849	-	500	7,349
Revaluations	-	100	-	2,511	2,611

<b>At 31 March 2023</b>	<b>166,821</b>	<b>56,913</b>	<b>1,289</b>	<b>30,209</b>	<b>255,232</b>
<b>Depreciation</b>					
At 1 April 2022	-	31,744	1,289	21,973	55,006
Opening adjustment *	-	(5,144)	(412)	(5,199)	(10,755)
Charge in year	38,497	9,257	95	2,234	50,083
Revaluations	-	71	-	1,755	1,826
<b>At 31 March 2023</b>	<b>38,497</b>	<b>35,928</b>	<b>972</b>	<b>20,763</b>	<b>96,160</b>
	<b>128,324</b>	<b>20,985</b>	<b>317</b>	<b>9,446</b>	<b>159,072</b>
<b>Carrying amount at 31 March 2023</b>					
	-	<b>18,220</b>	-	<b>5,225</b>	<b>23,445</b>
<b>Carrying amount at 31 March 2022</b>					
<b>Asset financing</b>					
Owned	-	20,985	317	9,446	30,748
Leased	128,324	-	-	-	128,324
<b>Carrying amount at 31 March 2023</b>	<b>128,324</b>	<b>20,985</b>	<b>317</b>	<b>9,446</b>	<b>159,072</b>

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

\* This adjustment is based on a new estimate of the useful life of the remaining non-current assets.

## 6. Plant and equipment (cont'd)

	IFRS 16 Lease	I.T. equipment	Office equipment	Furniture and fittings	Total
2021-22	£	£	£	£	£
<b>Cost or valuation</b>					
At 1 April 2021	-	35,226	1,289	23,342	59,857



Additions	-	17,646	-	-	17,646
Revaluations	-	(2,908)	-	3,856	948
<b>At 31 March 2022</b>	<b>-</b>	<b>49,964</b>	<b>1,289</b>	<b>27,198</b>	<b>78,451</b>
<b>Depreciation</b>					
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
<b>At 31 March 2022</b>	<b>-</b>	<b>31,744</b>	<b>1,289</b>	<b>21,973</b>	<b>55,006</b>
<b>Carrying amount at 31 March 2022</b>	<b>-</b>	<b>18,220</b>	<b>-</b>	<b>5,225</b>	<b>23,445</b>
<b>Carrying amount at 31 March 2021</b>	<b>-</b>	<b>5,166</b>	<b>-</b>	<b>6,730</b>	<b>11,896</b>
<b>Asset financing</b>					
Owned	-	18,220	-	5,225	23,445
<b>Carrying amount at 31 March 2022</b>	<b>-</b>	<b>18,220</b>	<b>-</b>	<b>5,225</b>	<b>23,445</b>

## 7. Intangible Assets

	Software Licences	Total
2022-23	£	£
<b>Cost or valuation</b>		
At 1 April 2022	7,534	7,534
Additions	-	-
<b>At 31 March 2023</b>	<b>7,534</b>	<b>7,534</b>
<b>Depreciation</b>		
At 1 April 2022	209	209
Charge in year	2,511	2,511

<b>At 31 March 2023</b>	<b>2,720</b>	<b>2,720</b>
<b>Carrying amount at 31 March 2023</b>	<b>4,814</b>	<b>4,814</b>
<b>Carrying amount at 31 March 2022</b>	<b>7,325</b>	<b>7,325</b>
<b>Asset financing</b>		
Owned	4,814	4,814
<b>Carrying amount at 31 March 2023</b>	<b>4,814</b>	<b>4,814</b>

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

Owned	7,325	7,325
<b>Carrying amount at 31 March 2022</b>	<b>7,325</b>	<b>7,325</b>

## 8. Trade receivables, financial and other assets

	2022-23	2021-22
	£	£
Amounts falling due within one year:		
Other receivables	12,998	-
Prepayments	21,627	23,761
	<b>34,625</b>	<b>23,761</b>

## 9. Cash and cash equivalents

	2022-23	2021-22
	£	£
Balance at 1 April	40,782	84,369
Net change in cash and cash equivalent balances	114,081	(43,587)
<b>Balance at 31 March 2023</b>	<b>154,863</b>	<b>40,782</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	154,863	40,782
<b>Balance at 31 March 2023</b>	<b>154,863</b>	<b>40,782</b>

## 10. Trade payables and other current liabilities

	2022-23	2021-22
	£	£
<b>Amounts falling due within one year:</b>		
Trade payables	24,323	45,760
Accruals	108,931	72,305
<b>Balance at 31 March 2023</b>	<b>133,254</b>	<b>118,065</b>

## 11. Provisions

	2022-23	2021-22
	£	£
Balance at 1 April	0	0
Provided in year	28,882	0
Provisions not required written back	0	0
Provisions utilised in year	0	0
<b>Balance at 31 March 2023</b>	<b>28,882</b>	<b>0</b>

A provision has been included in relation to the costs of ongoing legal cases, where the event that led to the probable liability took place in the 2022-23 year.

## 12. Impairments

There was no impairment charge in 2022-23 owing to the revaluation of assets (2021-22: £40).

## 13. Capital commitments

There were no capital commitments at 31 March 2023 (2021-22: £0).

## 14. Leases

COPNI, from April 2022, and in line with the accounting treatment of IFRS 16, have recorded the lease on the property at Equality House as a finance lease. An interest charge of £1,357 was incurred in respect of the lease for the 2022-23 year. The following commitments are recorded across the period of the lease.

*Quantitative disclosures around rights-of-use assets (at present value)*

Right of use assets	Buildings	Total
	£	£
Balance at 1 April	-	-
Impact of IFRS 16	166,821	166,821
Depreciation expense	(38,497)	(38,497)
<b>Balance at 31 March 2023</b>	<b>128,324</b>	<b>128,324</b>

*Quantitative disclosures around lease liabilities*

Buildings	2022-23	2021-22
	£	£
Not later than one year	39,248	-
Later than one year and not greater than five years	91,579	-
Interest value	(1,897)	-
<b>Balance at 31 March 2023</b>	<b>128,930</b>	<b>-</b>

*Quantitative disclosures around cash flows for leases*

Buildings	2022-23	2021-22
	£	£

Total cash outflow for lease	(39,248)	-
<b>Balance at 31 March 2023</b>	<b>(39,248)</b>	<b>-</b>

## 15. 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 £59,605 at 31 March 2023.

## 16. Related-party transactions

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

	2022-23	2021-22
	£	£
<b>Department for Communities</b>		
Grant-in-aid	1,510,000	1,099,000
<b>Total income from related parties</b>	<b>1,510,000</b>	<b>1,099,000</b>
	2022-23	2021-22
	£	£
<b>Equality Commission for Northern Ireland</b>		
IT services - amount outstanding at the year-end was £0 (2021-22: £0)	15,410	15,410
Premises - amount outstanding at the year-end was £0 (2021-22: £0)	95,582	85,451
Finance support – amount outstanding at the year-end was £0 (2021-22: £0)	12,317	14,705
	<b>123,309</b>	<b>115,566</b>

	2022-23	2021-22
	£	£
<b>Department of Finance</b>		
Training service - amount outstanding at the year-end £0 (2021-22: £0)	888	0
CPD recharges – amount outstanding at year-end £0 (2021-22: £0)	372	0
Pension administration	2,207	0
	<b>3,467</b>	<b>0</b>
<b>Total expenditure from related parties</b>	<b>126,776</b>	<b>115,566</b>

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

## 17. 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 9<sup>th</sup> November 2023.