



Commissioner for **Older People**  
for Northern Ireland

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

**Annual Report and Financial Statements  
for the year ended 31 March 2014**





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for Northern Ireland

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for the year ended 31 March 2014**

Laid before the Northern Ireland Assembly under paragraphs 11(5) and 12(3) of  
Schedule 1 to the Commissioner for Older People Act  
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On  
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# Contents

## Annual Report

Commissioner's Foreword.....	4
Management Commentary .....	6
Strategic Report .....	7
Directors' Report .....	27
Remuneration Report .....	32
Statement of Accounting Officer's Responsibilities .....	39
Governance Statement .....	40
The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly.....	51

## Financial Statements

Statement of Comprehensive Net Expenditure .....	56
Statement of Financial Position.....	57
Statement of Cash Flows.....	58
Statement of Changes in Taxpayers' Equity.....	59
Notes to the Accounts .....	60

## Commissioner's Foreword



Older people make an enormous positive contribution to Northern Ireland life. We are a better society because we are an ageing society but we are also an ageist society, in which older people can be regarded as a burden rather than an asset. Older people still have no legal protection from being discriminated against on the grounds of their age. The significant positive contribution made by older people is often overlooked and disregarded by the rest of society.

I have met with and heard from older people across Northern Ireland about what matters to them. They have been generous with their time and knowledge – sharing ideas, expertise and experience about how services, legislation and attitudes can be improved, and how to resolve the challenges when public services have failed to deliver what they should to older people.

As Commissioner for Older People for Northern Ireland, my function is to safeguard and champion the interests of older people. Working directly with older people, organisations that represent them, government, public, private and voluntary organisations, my team and I have conducted research, challenged and produced evidence to ensure that those developing policy and legislation are meeting the needs and rights of older people.

When older people find themselves in situations where service providers do not listen properly to them, and where they require help and support, my team and I have provided mediation, support, legal advice and advocacy. This has produced positive resolution for many older individuals – and also helps to hold public bodies to account.

This Annual Report and Accounts (2013-2014) describes the progress of the work undertaken to help make Northern Ireland a great place to grow older. It is vital that we all work towards a society in which older people can be certain that their rights and dignity will be upheld.

I would like to thank all of the older people who have given so generously of their time and knowledge. None of my work could have been delivered without your contributions.

I want to acknowledge the hard work and dedication of the staff of the office of the Commissioner for Older people for Northern Ireland. I offer my sincere thanks for their commitment and enthusiasm.

The Audit and Risk Committee, under the chairmanship of Gerard Campbell has provided invaluable advice, challenge and support, and my thanks to them for their hard work and expertise.

There is a great deal more to do. I will continue to scrutinise the work of government and relevant authorities and hold public bodies to account. I will continue to listen to the real lived experience of older people – and make sure that no stone is left unturned in securing the rights of older people.



**Claire Keatinge**  
**Accounting Officer**

# Management Commentary

## Strategic Report

### The Entity

COPNI produces its annual report and financial statements as directed by paragraph 11 of Schedule 1 to the Commissioner for Older People Act (Northern Ireland) 2011. These accounts have been prepared in accordance with the appropriate form and disclosure requirements of the Government Financial Reporting Manual (FRM).

COPNI prepares, for each financial year, a statement of accounts in the form and on the basis set out in the Accounts Direction issued by the Office of the First Minister and deputy First Minister (OFMDFM).

The Commissioner, who is the Accounting Officer for the organisation, in 2013-2014, reports directly to the Office of the First Minister and deputy First Minister Accounting Officer on non-departmental public body (NDPB) matters.

The primary aim of the Commissioner is to safeguard and promote the interests of older persons.

The Commissioner is the corporation sole.

# Strategy and Objective

## *History & Framework*

The Commissioner for Older People was established under the Commissioner for Older People Act (Northern Ireland) 2011, and Claire Keatinge was appointed to the role by the First Minister and deputy First Minister in November 2011. The Commissioner is a non-departmental public body (NDPB), and is sponsored by the Office of the First Minister and deputy First Minister (OFMDFM), but is operationally independent from Government.

The Commissioner for Older People for Northern Ireland (COPNI) has promotional, advisory, educational and general investigatory powers and duties. It champions the rights and interests of older people throughout Northern Ireland and the Commissioner speaks with a strong voice on the positive contribution older people make to our society, and on the issues and challenges they face.

COPNI's work is underpinned by the UN Principles for Older Persons (1991), and the Commissioner considers these principles when assessing how well public bodies and other organisations deliver services and assistance for older people in Northern Ireland.

The Commissioner for Older People in Northern Ireland operates within the framework of its enabling legislation and a Management Statement and Financial Memorandum agreed with OFMDFM.



## *What we do*

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

She has developed a set of priorities for action which are based on what older people and older people's organisations said were most important to them. These priorities for action are detailed in the Corporate Plan 2013-2015, which was published in June 2013. The Corporate Plan focuses on the themes of Hope, Confidence and Certainty.

### *Hope*

- To live longer and healthier lives than were possible for most people in previous generations.
- That the Government in Northern Ireland, at Westminster and in Europe will invest in the health and well-being of this and future generations of older people.
- That today's older people will have improved health and well-being.
- That the future generation of older people will see lower levels of chronic illness and disability reduced pensioner poverty, better protection from abuse, improved health and social care services, and equal and fair treatment.
- To celebrate the great news that more of us are living longer and healthier lives.

### *Confidence*

- That older people will be recognised first and foremost as individuals who have rights, have made and continue to make a contribution to our society, and who make choices and decisions about their own lives, preferences, activities and opinions.
- That older people will be treated fairly; with their views, opinions, experience and ideas listened to, considered and informing the work of decision makers and that their contribution to society will be recognised and valued.

- That older people will receive equality and fair treatment; feel safe at home and in the community; have an adequate standard of living; that practical support will be available as and when it is needed; that health and social services meet their needs including being treated with dignity and respect.

### *Certainty*

- That if older people become frail, develop dementia, become ill, lonely, are living in poverty, are isolated, experience abuse, or are otherwise vulnerable - the support, services, respect and care they need will be available in ways that support them to live dignified and fulfilled lives through to the end of life.
- That protection and support for vulnerable older people must be an absolute priority.

Within the Corporate Plan 2013-2015 are a set of strategic priorities around which a series of research projects have been developed. The strategic objectives are as follows:

1. Promote positive attitudes towards and about older people;
2. Review the adequacy and effectiveness of law and policy in relation to older people;
3. Promote the provision of opportunities for, and the elimination of, discrimination against older people;
4. Encourage best practice in the treatment of older people;
5. Corporate governance.

### *Powers and Duties*

The Commissioner's powers and duties are derived from sections 3 and 4 of the Commissioner for Older People Act (Northern Ireland) 2011, and include the following:

#### *Duties*

1. To promote awareness of the interests of older people in Northern Ireland.
2. To keep under review the adequacy and effectiveness of the law as it affects the interests of older people.
3. To keep under review the adequacy and effectiveness of services provided to older people by "relevant authorities".
4. To promote the provision of opportunities for and the elimination of discrimination against older people.
5. To encourage best practice in the treatment of older people.
6. To promote positive attitudes towards older people and encourage participation by older people in public life.
7. To advise the Secretary of State, the Executive Committee of the Assembly and a relevant authority on matters concerning the interests of older people.
8. To take reasonable steps to communicate with older people.

### *General Powers*

1. Make arrangements for research or educational activities concerning the interests of older people.
2. Issue guidance on best practice in relation to any matter concerning the interests of older people.
3. Conduct investigations for the purpose of any of the Commissioner's functions.
4. Compile and publish information concerning the interests of older people.
5. Provide advice or information on any matter concerning the interests of older people.

### *Vision*

The COPNI vision is that "Northern Ireland is a great place to age."

### *Mission*

To be an authoritative and independent champion who safeguards and promotes the interests of older people.

### *Values*

The values that underpin COPNI's work are to:

- **focus** on older people – COPNI will have older people, their views and experiences, at its heart.
- **include** – COPNI will carry out the Commissioner's work in ways that are inclusive and will be relevant and accessible to older people.

- **champion** diversity of all older people – COPNI will reflect the voice, experience and concerns of a diverse range of older people to policy and decision makers. The Commissioner will challenge discrimination where it exists.
- **recognise** the positive contribution made by older people – COPNI will challenge negative stereotypes and promote a positive view of ageing.
- be **independent** – COPNI will undertake the work in ways that make it clear that the Commissioner is independent of government and other public bodies.
- act with **integrity and trust** – COPNI will be authoritative, clear about the evidence base for action and intervention and, focused on the experience of older people.
- be **open and honest** – COPNI will communicate effectively and courteously with older people and other stakeholders about issues affecting older people and the progress of work in the office.
- **partner and collaborate** – COPNI will work with others where it is effective, avoids duplication and maximizes the use of public resources. The Commissioner's integrity will always be maintained.
- **promote** the use of the UN Principles for Older Persons (1991) – COPNI's work will be underpinned by these principles.

# Review of Operations and Business Performance

The financial year 2013-2014 is the second full year of delivery of the Commissioner for Older People for Northern Ireland, and witnessed a step-change in terms of activity and output being produced.

This is due to the maturing of the office and continuing the process of recruiting and inducting permanent staff in what remains a relatively new organisation. It also reflects the delivery of outputs from a challenging and ambitious research agenda and our learning from numerous individual enquiries undertaken on behalf of older people who have come to the Commissioner for assistance.

Activity for the year 2013-2014 is measured against the annual Business Plan for the period which was approved by the Office of the First Minister and deputy First Minister. The Business Plan is laid out in the five strategic priorities articulated in the Corporate Plan 2013-15.

## ***1. Promote positive attitudes towards and about older people***

### **Appreciating the positive contribution of over 60's in Northern Ireland**

As the cornerstone of the first strategic objective, the Commissioner committed to “promoting positive attitudes towards and about older people” and undertook research which sought to disrupt the common narrative of older people as a burden on society. The research attaches an economic value to the contributions made by older people in Northern Ireland. Within 2013-2014, COPNI carried out primary research, engaged with stakeholders and older people, and commissioned an economic research. A first draft of a comprehensive report was produced by the end of 2013-2014. The Commissioner will publish her report and promote the positive contribution of older people in Northern Ireland in 2014-2015 and throughout the remainder of the term of office.

## Valuing an ageing workforce

This project sought to increase the understanding of the benefits, challenges and barriers experienced by older people in today's workforce. It entailed engagement with a wide range of stakeholders including employers in the public and private sector, older people in work or seeking work, reaching retirement and who had recently retired. The research analysed the patterns of working and retirement of older people in Northern Ireland, and was supplemented by specific data-based modelling by the International Longevity Centre which was commissioned specifically for the project.

The Commissioner's findings were published in a report, including a range of recommendations to Government. The report was launched at an event in Parliament Buildings, and received considerable media and government attention. The Commissioner took the opportunity to brief the Minister for Employment and Learning separately on the matter and will appear in front of the Assembly Committee for Employment and Learning in the 2014-2015 session for further discussion of her advice to government and recommendations for change.

## ***2. Keep under review the adequacy and effectiveness of law and services relating to older people***

### Review of standards and effectiveness of inspections relating to domiciliary care for older people

During 2013-2014 primary research and analysis was undertaken on the current standards relating to domiciliary care, the practices of service providers and the regulatory framework and practice. Further enquiries and deeper research into specific standards and practices will be undertaken in 2014-2015 before a report to Government and recommendations for changes to standards and/or regulation of domiciliary care for older people is produced and published.

### Protection of older people from abuse – Adult safeguarding

The Commissioner initiated an examination of legislation providing protection from abuse of older people. The examination reviewed current legislation and guidance existing in Northern Ireland, as well as conducting a comparison with legislation in other parts of the UK. The review was conducted by academics in Queen's University Belfast and became the basis of a broader report calling for new safeguarding legislation to better protect older people in Northern Ireland. The report was also informed by the views of a wide range of stakeholders with interests and expertise in adult safeguarding including practitioners in the legal, academic, voluntary, community and health and social care sectors.

### Responding to consultations where relevant to older people

The Commissioner responds to consultation papers and materials from public authorities relating to issues affecting older people. All responses are published on the COPNI website and are available for download at [www.copni.org](http://www.copni.org).

During this financial year, COPNI responded to the following consultations:

- Changes to Blue Badge Scheme in Northern Ireland
- Local Government Pension Scheme
- Pharmacy in the Community
- Regional Learning Disability
- Who Cares? The Future of Adult Social Care and Support in Northern Ireland
- DEL Employment Law Review
- NIASP Strategic Plan 2013-2018
- Provision of Discretionary Support
- The Future of Care for People Living with Dementia
- Making Choices: Meeting the Current and Future Accommodation Needs of Older People Proposed Criteria for Change



## Responses to individuals who contact the Commissioner for assistance

As the Commissioner's public profile has grown, increasing numbers of older people have contacted the office with enquiries on a wide range of matters. The initial point of contact for older people is by telephone with the administrative team. The members of that team will try to ensure that the Commissioner does not duplicate the work of any other public body and may signpost other services or organisations that can provide direct assistance to the older person.

Where this is not possible, enquiries are referred to the Commissioner's legal officers who assess the matter against criterion which are founded in the Commissioner's enabling legislation. If it is possible to provide practical or legal assistance (including advocacy) the Commissioner's team will do so.

The enquiries and legal casework function of the office has continued to grow between 2013-2014. At 31 March 2014, there were 352 case files opened for the business year 2013-2014. The categories of issues highlighted to the office are detailed below and encompass a wide range of concerns for older people.

*Categories of cases for direct assistance*

PRIMARY ISSUE		Enquiries	Quick Intervention Files	Complex Case Files
	1. Nursing Home standard of care/ closure/ issue	4	5	2
	2. Residential Home standard of care/ closure/ issue	13	6	5
	3. Sheltered Housing/ Supported Living complaint	-	1	2
	4. Complaint about Hospital/ Health and Social Care Trust/ Medical treatment/ entitlement to Adult Social Care	41	18	8
	5. Benefits	28	7	1
	6. Financial issues: retirement/ insurance/ pensions/ fraud/ poverty issue	20	8	5
	7. Complaint against other public body including Councils and Government departments	8	2	-
	8. Age Discrimination	2	3	2
	9. Disability Discrimination	-	1	2
	10. Housing/ Planning issue	26	6	3
	11. Safeguarding	7	2	6
	12. Complaint about COPNI	-	-	-
	13. Crime	3	4	-
	14. Consumer affairs	11	3	-
	15. Transport	5	4	-
	16. Older carers	-	2	-
	17. Family issues re care of elderly relatives	22	3	1
	18. Human Rights issue(s)	-	1	1
	19. Whistleblowing	2	-	-
20. Role of COPNI	38	-	-	
<b>TOTAL</b>	<b>230</b>	<b>76</b>	<b>38</b>	

The quality of the advice and support provided to older people is of paramount importance. A system of ongoing quality assurance has been established, including regular reviews and spot checks to ensure the correct advice is given in a timely manner. The Senior Management Team (SMT) is provided with regular management information in relation to ongoing trends in casework and issues of a strategic interest/concern so that emerging themes can be identified and if required, such themes will initiate further, more systemic research.

Casework meetings are held on a regular basis with the Chief Executive. The legal officers meet regularly with older people, their families and carers and other stakeholders to ensure that COPNI meets all its statutory requirements to safeguard and promote the interests of older people and to keep under review the law and practice and its impact on older people.

### Development of the Corporate Plan for 2013-2015

The 2013-2014 period saw the development and publication of the Commissioner's inaugural Corporate Plan which detailed the strategic objectives for the remaining duration of the Commissioner's term of office. Development of the plan was initiated in the previous year, and followed extensive engagement with a wide range of stakeholders, including over 800 older people across 20 events, in order to identify a set of strategic priorities which reflect the interests, concerns, challenges and aspirations of older people in Northern Ireland.

The Corporate Plan was published and launched at an event in June 2013, and garnered significant media coverage and support from the age sector and older people in general.

## Review of legislation relating to social care in Northern Ireland

One of the key priorities listed in the corporate plan is a review of current legislation and policy guidance in Northern Ireland relating to adult social care. A technical review was carried out by a team of academics at Queen's University, Leeds University and Penn State University. The review compared the current legal framework in Northern Ireland with legislation and good practice in a range of other jurisdictions. Analysis of the research is leading to a series of recommendations for change to current Northern Ireland legislation. The technical findings will be tested in the next business year, and it is anticipated that the report and recommendations to Government will be delivered in early 2015.

### ***3. Provision of opportunities for, and elimination of, discrimination against older people***

#### Active Ageing Strategy

The Commissioner chaired the Ageing Strategy Advisory Group, which was tasked with advising OFMDFM on the contents of a proposed cross-departmental Active Ageing Strategy. This group of experts advised the government on the key aspects of the development of the strategy.

The Commissioner led discussion at a series of meetings with the advisory group and provided advice and guidance to the officials developing the strategy and to the Junior Ministers before it was published for public consultation in 2014. The Ageing Strategy Advisory Group developed a consultation response, collated by the Commissioner's office, which represented the views of those with an interest in promoting the interests of older people in Northern Ireland. The Commissioner also provided a separate response to the consultation which represented her own views. COPNI will continue to engage with OFMDFM to ensure that the strategy is implemented, and that Government has the information and advice it needs to reflect and meet the needs and aspirations of older people in Northern Ireland.

## Age, goods, facilities and services

Within the Programme for Government, the Northern Ireland Executive committed to extending anti-age discrimination legislation to the provision of goods, facilities and services. This was welcomed by the Commissioner. Given the positive impact that extending this legislation would have on older people, COPNI included a commitment to support the development and implementation of the legislation in the Corporate Plan and in its annual Business Plan.

The Commissioner has called on OFMDFM to introduce the legislation to the Northern Ireland Assembly without further delay, and expressed concern that the commitment by the NI Executive was falling behind schedule. COPNI, alongside the Chief Commissioner of the Equality Commission for Northern Ireland and the Commissioner for Children and Young People, made a joint call for urgent action on the issue, presenting as a collective at the OFMDFM Committee and issuing a joint public statement on the matter. The Commissioner continues to make representations on the urgent need to introduce anti-age discrimination legislation in relation to goods, facilities and services.

## Pensioner Poverty

COPNI made a commitment to assist the Department for Social Development (DSD) with the “Make the Call” campaign, which was aimed at encouraging benefit uptake amongst older people. Following a successful campaign the previous year, endorsed by the Commissioner, the DSD rolled out a second phase of the campaign. The inclusion of the Commissioner in the campaign was supported by statistics evidencing the positive impact which her appearance had when featuring on the TV advertisement in the previous year, suggesting that 51% of older people felt more assured about “making the call” as a result of the Commissioner supporting the campaign.

The previous campaign saw increasing numbers of older people gain additional or unclaimed benefits. Whilst figures are not yet available for the 2013-2014 campaign, it is anticipated that there will be another considerable increase in the uptake of benefits, which will assist with the COPNI commitment to reduce pensioner poverty.

## Engagement programme

The Commissioner and the Senior Management Team (SMT) undertook a wide ranging programme of engagement with older people and those that represent them, including older people's organisations, interest groups, professional, political and campaign organisations. This outreach work promotes the role and work of COPNI and ensures that COPNI hears directly from thousands of older people on what matters most to them.

### ***4. Encourage best practice in the treatment of older people***

#### Improving crime clearance rates for crimes against older people

It was apparent to COPNI from PSNI statistics that older people in Northern Ireland experienced much lower levels of detection and prosecution rates for particular categories of crime. In fact the "clearance rates" for some crimes were almost 50% lower for people aged over 60 than for other age groups. The Commissioner and the team engaged with both the PSNI and the Policing Board to seek assurances that the clearance of crimes against older people was a key policing priority. This included calling for specific targets for improvement to be set in the next Policing Plan. COPNI also published two opinion pieces in the press outlining the Commissioner's concerns and a call for improved targets and a renewed policing focus. The Commissioner spoke out on radio in relation to a series of attacks committed against older people and the team continues to keep a watching brief on this priority, and will provide a further update in the next business year.

#### Increasing the proportion of older carers who have their carer needs assessed

Older carers play a key role in enabling thousands of people to live dignified and fulfilled lives in their own homes. Feedback from the Commissioner's regional engagement, supported by figures published by the Department of Health, Social Services and Public Safety (DHSSPS), and data from the 2011 Census evidenced that many older carers do

not have their carer needs formally assessed. Carers' needs can only be met by Health and Social Care Services after they have been formally assessed.

The low level of uptake of Carers Assessments by older carers means that often they receive no support. The Commissioner's team undertook new primary research across Northern Ireland, specifically with older carers in order to better understand the reasons behind the low level of uptake. This research formed the basis of key recommendations to the Minister of Health, Social Services and Public Safety on improving the support for older carers. The Commissioner launched the findings in Carers Week in June 2014 and will continue to monitor the progress in the next business year.

### ***Responsive work***

#### **Responding to the "Independent Review of the actions taken in relation to concerns raised about the care delivered at Cherrytree House, Carrickfergus"**

In June 2013, the Minister for the Department of Health, Social Services and Public Safety ordered an Independent Review into a series of allegations made by residents and staff at Cherrytree House Nursing and Residential Home in Carrickfergus. The Commissioner's press statement on the experience of poor care and practice featured extensively in the media, and the office continues to examine the issues with a view to making a call for improvements in the delivery, regulation and inspection of the care older people receive in Northern Ireland.

#### **Responding to Transforming Your Care: Implementation phase**

##### **Proposed closure of statutory care homes**

The Minister for the Department of Health, Social Services and Public Safety outlined proposals to close a proportion of statutory residential homes in Transforming Your Care (TYC) 2011 as part of an overall policy and programme of change for older peoples' services. The implementation phase of this proposal started in 2013-2014. The

Commissioner provided, together with Age NI, advice to the Minister on best practice in consideration of any planned closure of residential homes. In spite of this advice a number of Health and Social Care Trusts announced plans to make closures without any consultation or engagement with older people or their families / relatives.

The Commissioner undertook a number of interventions including widespread media coverage that highlighted the need for the residents of statutory residential homes to have their views considered fully before any decision on closures are made.

The Minister then halted the process and subsequently introduced, as originally advised, a regional process which placed much greater importance on the view of residents. All residents currently in statutory residential care homes have since been assured by the Minister that they can stay in their care homes so long as their care needs can continue to be met.

## **5. Corporate Governance**

### Staffing

Recruitment of a number of permanent staff took place as in line with the 2013-2014 Business Plan. All tranche one and tranche two posts were filled on the reporting date and offers of employment for tranche three had been accepted, with those roles filled early in the new financial year. The remaining tranches four and five will take place during 2014-2015 and will complete the permanent recruitment of the COPNI office.

### Financial

The cash held at 31<sup>st</sup> March is 1.18 times greater than COPNI's liabilities. By holding a minimal level of cash, COPNI supports OFMDFM in ensuring the most efficient use of the Department's cash holdings.

The Commissioner is funded by OFMDFM and the organisation's final budget for the year to 31 March 2014 was £934,000.



*The final budget and actual expenditure for 2013-2014*

Expenditure	Budget 2013-2014	Actual 2013-2014
	£	£
Resource	907,000	891,971
Capital	18,000	17,874
Depreciation	9,000	12,037
<b>Total</b>	<b>934,000</b>	<b>921,882</b>

The Commissioner incurred an under spend of £12,118 (1.3%) against the final agreed budget for the year ending 31 March 2014 due to the variables and uncertainties of setting up a new organisation and not having a full team of permanent staff in place.

The Statement of Comprehensive Net Expenditure is set out in the Financial Statements on page 54 with supporting notes in the pages that follow.

### Other financial information

#### Interest rate and currency risk

COPNI has no borrowings, relies on OFMDFM for its cash requirement and is therefore not exposed to liquidity risks. It also has no deposits and all material assets and liabilities are denominated in sterling, therefore it is not exposed to interest rate risk or currency risk.

#### Governance

In its Annual Assurance Statement, COPNI's Internal Audit reported that the systems in relation to risk management, control and governance were operating effectively and provide satisfactory assurance in relation to the effective and efficient achievement of COPNI's objectives.

# People

## Staffing

COPNI employed an average number of 16 people during the financial year, 11 of whom were temporary staff.

### ***COPNI's staff at 31<sup>st</sup> March 2014:***

	Male	Female	Total
Commissioner	0	1	1
Senior Management	0	2	2
Other Staff	4	9	13
Total	4	12	16

## Equality

It is COPNI policy that all eligible persons 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 to raise general awareness of equality issues is provided on a regular basis.

## Sustainability Report


COPNI is committed to implementing procedures that embed sustainable practice while minimising the impact on the environment. COPNI is committed disposing of waste carefully, recycling appropriate materials, and to conserving the energy we consume. The COPNI team recognises that procurement has an important role to play in furthering equality of opportunity and sustainable development.

## Going Concern

The Statement of Financial position as at 31 March 2014 shows net assets of £52,686. The operational existence of the organisation has been guaranteed for the foreseeable future by OFMDFM and the annual budget for 2014/15 has been agreed.

**Claire Keatinge**  
**Accounting Officer**

**Date**

  
8 December 2014

# Directors' Report

While COPNI does not have directors, COPNI has prepared a Directors' Report to comply with the Companies Act 2006.

## The Commissioner

I was appointed the Commissioner for Older People for Northern Ireland by the First Minister and deputy First Minister on the 14 November 2011 for a period of four years.

## The Accounting Officer

As well as holding the office of the Commissioner for Older People Northern Ireland I am also the Accounting Officer.

## Principal activities

My work is based upon:

- Statutory duties and powers as set out in the legislation (<http://www.legislation.gov.uk/nia/2011/1/contents>)
- COPNI's triennial Corporate Plan and annual Business Plan, as approved by the First Minister and deputy First Minister.

## Senior Management Team

COPNI's SMT for most of the financial year was the Commissioner and the Chief Executive. The SMT would meet monthly to assess and manage COPNI's corporate and operational development as a start-up organisation through the Financial Monthly Monitoring meetings. Minutes of these meetings have been retained.

Upon the completion of recruitment of all senior managers, Senior Management Team meetings were formally convened for the first time on 18th February 2014. At the 31<sup>st</sup> March 2014 the SMT was:

- **Claire Keatinge**      Commissioner for Older People for Northern Ireland;
- **Evelyn Hoy**        Chief Executive;
- **Emer Boyle**        Head of Legal and Policy Advice.

## Corporate governance and risk management

COPNI is committed to ensuring a high standard of corporate governance. In my role as Accounting Officer I have received training in the role and responsibilities of the accounting office of non-departmental public bodies.

COPNI continues to develop its risk management framework based upon the Northern Ireland Audit Office (NIAO) 'Good Practice in Risk Management' guidance and feedback received from the COPNI Audit and Risk Assurance Committee (ARAC).

## Audit and Risk Assurance Committee

The ARAC operates in accordance with the principles in "Managing Public Money Northern Ireland" and the HM Treasury Audit and Audit and Risk Assurance Handbook. The ARAC provides a means of independent assurance and objective review of COPNI's financial systems, financial information and internal control mechanisms, thus ensuring that assets are safeguarded, the risk of illegal or improper acts is reduced and confidence in the objectivity and fairness of financial reporting is increased.

## Audit and Risk Assurance Committee Membership

The Audit and Risk Assurance Committee:

- Mr Gerard Campbell (Chairperson);
- Ms Breidge Gadd;
- Ms Julie Erskine;
- Mr Don MacKay.

*Observers* – Representatives from the Northern Ireland Audit Office (NIAO), the Office of the First Minister and deputy First Minister (OFMDFM) and Internal Audit service providers.

*In attendance* – The Commissioner, the Chief Executive and the Head of Finance and Governance.

The Committee met as planned during the financial year ending 31<sup>st</sup> March 2014 and has continued to do so as planned since 1<sup>st</sup> April 2014.

All Committee members have received training in the role and responsibilities of Audit and Risk Assurance Committee members of non departmental public bodies and understand the work of the Commissioner.

### **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the NIAO.

The audit of the financial statements for 2013/14 is estimated to result in an audit fee of £11,205 (2012-13, £11,532) which is included in Other Expenditure within the Statement of Comprehensive Net Expenditure. There were no non-audit costs paid to the organisation's auditors for either period.

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

The Accounting Officer can confirm that:

- So far as the Accounting Officer is aware, there is no relevant audit information of which the company's auditors are unaware. For this purpose "relevant audit information" comprises the information needed by the auditors in connection with preparing their report; and
- The Accounting Officer has taken all steps, including making enquiries of management and staff and the auditors and any other steps required by the Accounting Officer's duty to exercise due care, skill and diligence, that she ought to have taken in her duty as an Accounting Officer in order to make herself aware of any relevant audit information and to establish that the organisation's auditors are aware of that information.

### **Important events occurring after the period-end**

There have been no significant events since the period-end which would affect this report and the Financial Statements.

### **Sickness absence data**

The total number of working days lost through sickness during the period by COPNI staff and seconded staff was 10 days. This represented 1.1% of available working days for those staff members. Sickness absence during the previous financial year was 45 days, representing 5.8% of available working days. There were no incidents of long term sickness during the year.

### **Payments to suppliers**

COPNI is committed to the prompt payment of bills for goods and services received in accordance with directions provided by the Department of Finance and Personnel. Payment should be made wherever possible within 10 working days of the receipt of an undisputed invoice and where this is not practicable within 30 calendar days.

In the year to the end of 31 March 2014 COPNI paid 99.4% of its invoices within 30 days and 94.7% within 10 days. In the prior period to 31 March 2013 the respective figures were 99.7% within 30 days and 88.3% within 10 days.

### **Personal data related incidents**

There were no personal data incidents to report during the period.

### **Pension liabilities**

COPNI makes contributions on behalf of its employees to the Principal Civil Service Pension Scheme NI (PSCPS NI). The PSCPS is an un-funded multi employer defined benefit scheme which produces its own resource accounts, but the Commissioner for Older People for Northern Ireland is unable to identify its share of the underlying assets and liabilities.

For further details on employee pensions please refer to the Remuneration Report and to Accounting Policy 1.11.

### Financial instruments

COPNI had no financial instruments at 31<sup>st</sup> March 2014.

### Donations

COPNI made no political or charitable donations during the financial year ended 31<sup>st</sup> March 2014.

### Register of Interests


The Commissioner is required to register all interests, direct or indirect, which members of the public might reasonably think could influence her judgement. An up to date Register of Interests is maintained and is available for inspection at the Commissioner's offices.

### Data Protection

There were no breaches in data protection or incidents relating to the breach of personal data for the year ended 31<sup>st</sup> March 2014.

Claire Keatinge  
Accounting Officer

Date:

  
8 December 2014



# Remuneration Report

## Remuneration policy

The remuneration of the Commissioner is made in accordance with the Pay Strategy for Senior Civil Servants and is approved by the Head of the Northern Ireland Civil Service and Minister of Finance and Personnel following independent advice from the Review Body on Senior Salaries.

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

## The Commissioner

The appointment of the Commissioner for Older People for Northern Ireland is made by the First Minister and deputy First Minister 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 Audit and Risk Assurance Committee appointments

The Chairperson of the Commission's Audit and Risk Assurance Committee was appointed through open competition and is remunerated at a rate of £320 per meeting (the Committee usually meets four times per year) and £320 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

The other members of the Audit and Risk Assurance Committee are Breidge Gadd, Don McKay and Julie Erskine are remunerated at a rate of £265 per meeting (the Committee usually meets four times per year) and £265 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

## Permanent appointments

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

Other members of staff during the period included those seconded from the Equality Commission for Northern Ireland, Belfast City Council and the Northern Ireland Statistics and Research Agency, as well as employees engaged through recruitment agencies on temporary rolling contracts.

### ***Remuneration (including salary) and pension entitlements (Audited Information)***

	Year to 31 March 2014					Year to 31 March 2013				
	Salary	Bonus Payment Payments	Benefits in Kind	Pension Benefits	Total	Salary	Bonus Payment	Benefits in Kind	Pension Benefits	Total
	£'000	£'000	(To nearest £100)	(To nearest £1,000)	£'000	£'000	£'000	(To nearest £100)	(To nearest £1000)	£'000
Claire Keatinge	75 - 80	-	-	161	235 - 240	65-70 (Annual FTE 75-80)	-	-	27	90-95 (Annual FTE – 100-105)
Evelyn Hoy	30 -35 (Annual FTE : 50- 55)	-	-	36	65 - 70 Annual FTE : 85 - 90)	-	-	-	-	-

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

## Salary

Salary includes gross salary and any other allowances subject to UK taxation. This presentation is based on accrued payments made by COPNI as recorded in these financial statements.

### **Highest paid employee's remuneration compared to median staff remuneration**

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

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

The Commissioner is the highest paid employee with an annualised full time equivalent total remuneration in the band £75,000 to £80,000 (2013: £75,000-£80,000). The median annualised salary of all staff, including seconded and agency staff is £31,845 (2013: £27,994). Using the mid-point of the highest paid employee's band and the actual median salary, the ratio is 2.43:1 (2013: 2.68:1).

### **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 (salary). No benefits in kind have been paid in the period.

### **Bonus Payments**

Bonus payments are not made to COPNI staff.

## Pension benefits

### Audited information - Pension benefits

	Accrued pension at pension age as at 31/03/14 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/14	CETV at 31/03/13	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Claire Keatinge	10-15 plus lump sum of 0	7.5-10 plus lump sum of 0	141	27	63
Evelyn Hoy	20-25 plus lump sum of 0	0-2.5 plus lump sum of 0	306	276	24

The third member of the Senior Management Team at 31st March 2014 was Ms Emer Boyle. Ms Boyle was seconded to COPNI from September 2013 to head COPNI's Policy and Legal function. The pension information was not available for inclusion in the remuneration report prior to the certification which would allow for disclosure consistent with the other members of the Senior Management team. If only Ms Boyle's salary was disclosed it would be fall within the £25,000 – £30,000 bracket (Annual FTE - £45,000 – 50,000).

### Northern Ireland Civil Service (NICS) pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after

30 July 2007 are eligible for membership of the Nuvos arrangement or they can opt for a partnership pension account. Nuvos 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 rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI. For 2014, public service pensions will be increased by 2.7% for pensions which began before 8 April 2013. Pensions which began after 8 April 2013 will be increased proportionately.

Employee contributions are determined by the level of pensionable earnings. The employee contribution rates for the 2014/15 year are as follows:

#### Members of classic:

Annual pensionable earnings (full-time equivalent basis)	2014 contribution rate before tax relief
Up to £15,000	1.50%
£15,001-£21,000	3.00%
£21,001-£30,000	4.48%
£30,001-£50,000	5.27%
£50,001-£60,000	6.06%
Over £60,000	6.85%

#### Members of premium, nuvos and classic plus:

Annual pensionable earnings (full-time equivalent basis)	2014 contribution rate before tax relief
Up to £15,000	3.50%
£15,001-£21,000	5.00%
£21,001-£30,000	6.48%
£30,001-£50,000	7.27%
£50,001-£60,000	8.06%
Over £60,000	8.85%

Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (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 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. Further details about the CSP arrangements can be found at the website: <http://www.dfpni.gov.uk/civilservicepensions-ni>

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not

just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP 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 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.

### **Compensation for loss of office**

No members of staff to be reported within the scope of this remuneration report received compensation for loss of office during the year ended 31<sup>st</sup> March 2014.

### **Statement of Compliance**

This Remuneration Report has been prepared in compliance with *FD (DFP) 06/14 - Guidance on the Format of the Remuneration Report 2013/14*, issued by the Department of Finance and Personnel in May 2014.

Claire Keatinge  
Accounting Officer  
Date: 8 December 2014



# Statement of Accounting Officer's Responsibilities

Under the Commissioner for Older People Act (Northern Ireland) 2011, the Office of the First Minister and deputy First Minister has directed the Commissioner for Older People for Northern Ireland to prepare financial statements for each financial year in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commissioner for Older People for Northern Ireland and of its total comprehensive expenditure, changes in taxpayers' equity and cash flows for the financial period.

In preparing the accounts, the Commissioner is required to comply with the requirements of the Government Financial Reporting Manual and in particular:

- observe the Accounts Direction issued by the Office of the First Minister and deputy First Minister including 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; and
- prepare the financial statements on the going concern basis.

The Accounting Officer of the Office of the First Minister and deputy First Minister has designated the Commissioner as Accounting Officer of the Commissioner for Older People for Northern Ireland. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Commissioner for Older People for Northern Ireland's assets are set out in Managing Public Money Northern Ireland published by the Department of Finance and Personnel.



# Governance Statement

## Introduction

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of COPNI's aims and objectives, as set by out by the annual Business Plan and the 2013–2015 Corporate Plan, whilst also safeguarding the public funds and the COPNI's assets for which I am responsible, in accordance with the responsibilities assigned to me in the Management Statement and Financial Memorandum, and Managing Public Money NI. My focus is upon outcomes and robust governance procedures which are designed to ensure that risk and opportunity are clearly identified and responded to.

COPNI follow the Department of Finance and Personnel (DFP) guidance "Corporate Governance in central government departments: Code of Good Practice NI 2013", as far as possible in its capacity as a small arms length body. As such, it does not comply with the code provisions relating to a Minister. Apart from the specific exceptions noted above, I am content that COPNI complies with the principles set out in the Code of Good Practice (NI) 2013.

## The Governance Framework

My organisation applies the principles of good practice in governance as stated in HM Treasury's "Corporate governance in central government departments: Code of Good Practice" in a proportionate and appropriate way for its size and type.

As the Accounting Officer of COPNI, I have developed key organisational structures and relationships which support the delivery of corporate governance and which are:

- Junior Ministers, OFMDFM;
- the Accounting Officer and officials in the Sponsorship Unit of OFMDFM;
- the Audit and Risk Assurance Committee;
- the Internal Audit function and
- the External Audit function (NIAO).

These key structures and relationships along with their responsibilities are explained in the relevant sections below.

## Governance responsibilities

### Ministers

Relationships between COPNI and the Ministers are governed by the “arm’s length” principle, wherein the primary role of Ministers is to set COPNI’s legal and financial framework including the structure of its funding and governance.

These responsibilities are discharged on a day-to-day basis on the Ministers’ behalf by the sponsoring body. Within this framework, it is the role of this organisation to determine its policies and activities in keeping with its statutory responsibilities and the objectives of Government policy and guidance.

During the period of 2013/14 I met regularly with Junior Ministers Jonathan Bell and Jennifer McCann in the course of my work.

### The Sponsoring Body

The sponsoring body is the Office of the First Minister and deputy First Minister (OFMDFM). It supports the delivery of effective corporate governance within COPNI. The Management Statement and Financial Memorandum sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. It also sets out the conditions on which grant-in-aid are paid to COPNI and the delegations within which the organisation operates. COPNI’s only source of funding is grant-in-aid provided by OFMDFM.

As the Accounting Officer, I have submitted a quarterly Stewardship Statement to the sponsoring body OFMDFM. I have also submitted to OFMDFM a quarterly Accountability Checklist and have attended Accountability Meetings, along with the Chief Executive and Head of Finance and Governance.

Annually, I attend an end-year performance appraisal with a senior OFMDFM official.

## Accounting Officer

As Accounting Officer, as well as Commissioner, I have responsibility for maintaining a sound system of internal control in accordance with OFMDFM and DFP guidance. This system supports the achievement of the organisation's policies, aims, objectives and areas of accountability that are remitted to this organisation. It also supports the safeguarding of public funds and departmental and organisational assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland.

In my role as Accounting Officer, I have ensured the organisation's progress in implementing an appropriate and proportionate system of internal control in accordance with all government guidance.

COPNI's Annual Report and Financial Statements are prepared in accordance with Schedule 1 of the Commissioner for Older People Act (Northern Ireland) 2011 and in a form directed by the Office of the First Minister and deputy First Minister with the approval of the Department of Finance and Personnel.

## The Audit and Risk Assurance Committee

COPNI has convened an Audit and Risk Assurance Committee (ARAC) which is independent of the organisation and does not have any executive powers. The purpose of ARAC is to support the Accounting Officer in monitoring risk, control and governance systems including financial reporting. It provides advice on internal audit arrangements and ensures that those arrangements are conducted in accordance with the objectives and standards of the Government Internal Audit Manual. ARAC also provides advice on external audit arrangements. ARAC's responsibilities are set out in its Terms of Reference.

ARAC met five times during the year. All meetings comprised at least three members of ARAC. Attendance by ARAC members is included in the following table:

Member	Meetings Attended
Mr G Campbell (Chair)	5
Mrs J Erskine	5
Mrs B Gadd	5
Mr D MacKay	5

The Chairman of the Audit and Risk Assurance Committee has undertaken an assessment of its members and concluded that performance of those members was satisfactory. I undertook a similar assessment of the performance of the Chairman of the committee and this was also deemed satisfactory.

During the financial year the ARAC considered and advised senior management on the key strategic risks and advised on the development of COPNI risk register. Other matters the committee considered and advised on were COPNI's Business Continuity Plan, 2013/14 Governance Statement and Internal Audit reports.

### Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the office's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in COPNI for the year ending 31 March 2014 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

COPNI's risk management framework, involves senior management and control owners reviewing and assessing risk on a regular basis, so that risk is an integral part of the

ongoing planning and monitoring processes of COPNI. The members of COPNI's ARAC, who are independent of the COPNI, also provide an additional source of expertise on specific issues as they arise. The ARAC receives an update of COPNI's risk management arrangements during each committee meeting.

COPNI has a continuous, proactive and systematic approach to understanding, managing and communicating risk across the organisation. The risk management framework is comprehensive and involves the Commissioner, senior management and staff as follows:

- overall responsibility for ensuring that risks are identified and an appropriate framework is in place to manage those risks down to an acceptable level rests with the Accounting Officer;
- individual members of staff can be nominated as 'risk owners' delegated with responsibility from the Accounting Officer for monitoring and reporting on specific risks within their area of work;
- the risk register, and the effectiveness of activities to manage identified risks, is reviewed quarterly by the Risk Management Team;
- the Audit and Risk Assurance Committee, which meets quarterly, reviews the entire risk register and reports to the Commissioner, the effectiveness of activities to manage identified risks following each meeting;
- the external environment is assessed for any opportunistic new risks as part of the annual business planning process.

### **Senior Management Team**

COPNI's SMT for most of the financial year was the Commissioner and the Chief Executive. The SMT would meet monthly to assess and manage COPNI's corporate and operational development as a start-up organisation through the Financial Monthly Monitoring meetings. Minutes of these meetings have been retained.

Upon the completion of recruitment of all senior managers, Senior Management Team meetings were formally convened for the first time on 18th February 2014. At the 31<sup>st</sup> March 2014 the SMT was:

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

### **External audit function**

COPNI is subject to independent scrutiny from its external auditor, the Northern Ireland Audit Office (NIAO). NIAO is independent of the organisation and Government and is tasked by the Assembly to hold public bodies to account for their use of public money. The Comptroller and Auditor General works closely with the Assembly's Public Accounts Committee which can require Accounting Officers to account for their actions in relation to the management of public funds.

A representative from the NIAO is invited to attend the ARAC meetings at which corporate governance and risk management matters are considered.

The Audit Office audits and certifies the organisation's Financial Statements and issues a report to those charged with governance which includes good practice recommendations.

### **Internal audit function**

The internal audit function is independent of the organisation and is provided under contract by ASM. Internal audit has no executive powers. It provides assurance by giving an independent and objective opinion, to the Accounting Officer and the Audit and Risk Assurance Committee, on the adequacy and effectiveness of COPNI's systems of internal control and risk management.

For the year to 31 March 2014, the internal auditors have conducted reviews in line with their Annual Audit Plan covering:

Audit Area	Status	Assurance Rating
Follow up procedures	Completed	No rating is issued on a follow up report.
Corporate Governance	Completed	Satisfactory
Human Resources Management	Completed	Satisfactory
Legal Casework	Completed	Satisfactory

Internal audit's Annual Assurance Statement issue an overall satisfactory rating with regard to COPNI's risk management, control and governance arrangements operating effectively and providing a satisfactory assurance in relation to the effective and efficient achievement of COPNI's objectives.

### **Risk assessment and management**

COPNI has appropriate procedures in place to ensure that it has identified its objectives and risks and determined a control strategy for its strategic risks. A corporate approach to risk is taken and involves myself, my management team and all other staff members.

As the Accounting Officer, I have overall responsibility for corporate business and decisions and ensuring the effective assessment and management of the key associated risks. Ownership of risks has been allocated to the relevant staff at appropriate levels and they have received the necessary training to assist them in handling these risks.

To assist in the risk management process, the organisation has developed a Corporate Risk Register. This document is reviewed and updated regularly (at least quarterly in line with the meetings of the ARAC) and has been presented on a bi-annual basis at the ARAC meetings for information and comment from the ARAC as well as auditors.

The register identifies high level risks, analyses risks related to the current Business Plan and identifies the risk owner. All new business activities have been assessed for key risks and included in the register as appropriate. Risk management is embedded at operational and programme levels, and feeds up to the corporate risk register.

I am satisfied that the controls in place to manage risks for which I am responsible are in general, appropriate. They provide reasonable assurance that the risk will not occur or if it does occur that it will be detected and corrected in sufficient time to reduce the impact of the risk to tolerable or negligible levels.

## **Risk**

### *An overview of COPNI's approach to risk management*

The Commissioner, in the role of the Accounting Officer, retains ultimate overall responsibility for COPNI's risk management. The Commissioner may delegate responsibility to members of the team who are deemed to be sufficiently competent. Development of the Risk Register is managed by the risk management team and reported to the Commissioner for approval before submission to the Audit and Risk Committee.

The risk management process is designed to identify those risks that can be controlled or for which the Commissioner has statutory obligation. The risk management process does not attempt to mitigate risks that are beyond COPNI's statutory duties, strategic objectives or reasonable control.

The risk register is the key tool used by the Commissioner and her team to

- identify risk and mitigating controls;
- assign ownership of those risks and mitigating controls;
- drive review and discussion;
- report to the Commissioner;
- provide to COPNI's Audit and Risk Assurance Committee for review and consideration.



In developing the Risk Register, COPNI management ensures that risks relate to those strategic objectives in the corporate plan. The annual Business Plan is a critical control designed to help COPNI accomplish the strategic objectives outlined in the Corporate Plan.

The key control objective summary is a high level overview of the controls necessary to ensure that the risks identified are being mitigated. There should be an effective suite of controls in place to ensure that each key control objective is achieved, but conversely no control should be implemented that does not fall into one of these categories, helping to ensure greater efficiency in our risk management.

In each key strategic risk summary assessment the following terms should be taken to mean:

<b>Risk Owner</b>	The member of the Senior Management Team to whom the Commissioner has delegated operational ownership for an identified risk.
<b>Inherent Risk Assessment</b>	The assessment of the risk without implementation of COPNI’s controls.
<b>Residual Risk Assessment</b>	The assessment of the risk impact once all mitigating controls are in place.
<b>Responsibility Assigned to</b>	The staff member who owns the delegated operational responsibility for managing the key business risk. The Accounting Officer retains ultimate ownership for mitigation of the risk.
<b>Controls</b>	Actions, procedures or processes designed to mitigate the chance of a risk occurring.
<b>Control Owner</b>	The staff member who is responsible for implementing and operating the mitigating control.

### *Risk appetite*

COPNI's appetite to risk is averse in relation to aspects of governance. In matters of the conduct of day-to-day business the organisation will deal with risk conservatively. Accordingly risk tolerances will also be low in regard to all matters of 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. When necessary, after due consideration, issues relating to older people and their interests may need to be managed in a less risk averse way. These actions could include making public statements, drawing to the Government's attention failures in services, policy or legislation, taking forward a judicial review or a formal investigation into allegations of abuse or systemic failure of protection of older peoples' rights. In any such cases the Commissioner will exercise her statutory duties decisively and in a way that increases protection to older people.

### *COPNI risk assessment*

COPNI's risk assessment is updated on an ongoing basis and is subject to formal review by the ARAC each quarter. The risk assessment aims to ensure that all risks are identified, mitigating actions planned and ownership assigned.

*Summary of key risks*

The following is a list of the key risks reported to COPNI’s Audit and Risk Committee at their last meeting during 2013/14. These risks were first reported to the Audit and Risk Committee during 2013-2014.

Risk Ref	Risk Description	Residual Risk Assessment
R.1	Failure to fulfil statutory duties.	Medium
R.2	Failure to make a lasting impact resulting in the Commissioner’s office not being sustainable.	Medium
R.3	Failure to adequately plan for the transition to a new term of office.	Medium
R.4	The impact of ongoing recruitment resulting in significant loss of knowledge to COPNI.	Medium
R.5	Upcoming Comprehensive Spending Review restricts financial resources to below a level that allows COPNI to deliver on its strategic objectives.	High
R.6	Failure to put in place a long term solution to COPNI accommodation and facilities needs results in a delay or failure to achieve COPNI’s objectives.	Low
R.7	Failure to put in place an effective Business Continuity Plan means that COPNI could not operate if facilities are suspended.	Low

**Ministerial Directions**

No Ministerial Directions were received during the year.

Claire Keatinge  
Accounting Officer



Date:

8 December 2014

# The Certificate and Report of the Comptroller and Auditor General to The Northern Ireland Assembly

I certify that I have audited the financial statements of the Commissioner for Older People for Northern Ireland for the year ended 31 March 2014 under the Commissioner for Older People Act (Northern Ireland) 2011. These comprise the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

## Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Commissioner for Older People Act (Northern Ireland) 2011. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to

the Commissioner for Older People for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Commissioner for Older People for Northern Ireland; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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.

### 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.

### Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Commissioner for Older People for Northern Ireland's affairs as at 31 March 2014 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and

- the financial statements have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and the Office of the First and Deputy First Minister's directions issued there under.

### Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Office of the First Minister and Deputy First Minister's directions made under the Commissioner for Older People Act (Northern Ireland) 2011; and
- the information given in the Strategic Report and Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.



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

11 December 2014

# The Commissioner for Older People for Northern Ireland

Financial Statements

For year ended 31 March 2014



# Statement of Comprehensive Net Expenditure for the period ended 31 March 2014

		Year to 31 March 2014	Year to 31 March 2013
	Note <sup>1</sup>	£	£
<b>Expenditure</b>			
Staff and Commissioner's costs	3	611,271	403,108
Depreciation and amortisation	4	12,037	345
Other expenditure	4	280,700	167,852
		<b>904,008</b>	<b>571,305</b>

## Other Comprehensive Expenditure

		Year to 31 March 2014	Year to 31 March 2013
	Note	£	£
Net gain on revaluation of plant and equipment	5	157	16
<b>Total Comprehensive Expenditure for the year ended 31 March 2014</b>		<b>903,851</b>	<b>571,289</b>

All amounts above relate to continuing activities.

# Statement of Financial Position as at 31 March 2014

		Year to 31 March 2014	Year to 31 March 2013
	Note <sup>2</sup>	£	£
<b>Non-Current assets</b>			
Plant and equipment	5	26,723	21,891
Intangible assets	6	8,466	7,304
<b>Total non-current assets</b>		<b>35,189</b>	<b>29,195</b>
<b>Current assets</b>			
Trade and other receivables	8	1,883	2,152
Cash and cash equivalents	9	104,272	135,917
<b>Total current assets</b>		<b>106,155</b>	<b>138,069</b>
<b>Total assets</b>		<b>141,344</b>	<b>167,264</b>
<b>Current liabilities</b>			
Trade and other payables	10	88,658	135,727
<b>Total current liabilities</b>		<b>88,658</b>	<b>135,727</b>
<b>Non-current assets plus/less net current assets/liabilities</b>		<b>52,686</b>	<b>31,537</b>
<b>Total assets less liabilities</b>		<b>52,686</b>	<b>31,537</b>
<b>Taxpayers' equity</b>			
Revaluation reserve		173	16
General reserve		52,513	31,521
		<b>52,686</b>	<b>31,537</b>

The financial statements on pages 56 to 75 were approved by the Commissioner and were signed by:

Claire Keatinge  
Accounting Officer  
Date:

  
8 December 2014

# Statement of Cash Flows for the year ended 31 March 2014

		Year to 31 March 2014	Year to 31 March 2013
	Note <sup>3</sup>	£	£
<b>Cash flows from operating activities</b>			
Net deficit		(904,008)	(571,305)
Adjustments for:			
Depreciation	5	7,322	157
Amortisation	6	4,715	188
Decrease/(increase) in trade and other receivables	8	269	777
Increase/(decrease) in trade and other payables	10	(47,069)	117,082
Less movements in payables for capital items not passing through the Net Expenditure account	10	(1,841)	(11,803)
<b>Net cash outflow from operating activities</b>		<b>(940,612)</b>	<b>(464,904)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment		(10,156)	(9,697)
Purchase of intangible assets	6	(5,877)	(6,927)
<b>Net cash outflow from investing activities</b>		<b>(16,033)</b>	<b>(16,624)</b>
<b>Cash flow from financing activities</b>			
Financing from OFMDFM		925,000	609,000
<b>Net financing</b>		<b>925,000</b>	<b>609,000</b>
<b>Net (Decrease)/increase in cash and cash equivalents in the period</b>	9	<b>(31,645)</b>	<b>127,472</b>
Cash and cash equivalents at the beginning of the period		135,917	8,445
<b>Cash and cash equivalents at the end of the period</b>	9	<b>104,272</b>	<b>135,917</b>

# Statement of Changes in Taxpayers' Equity for the year ended 31 March 2014

	Revaluation Reserve	General Reserve	Total Reserves
	£	£	£
<b>Balance at 31 March 2012</b>	0	(6,174)	(6,174)
<b>Changes in taxpayers' equity for 2012-2013</b>			
Grant-in aid from OFMDFM	0	609,000	609,000
Comprehensive Expenditure for the year	16	(571,305)	(571,321)
<b>Balance at 31 March 2013</b>	<b>16</b>	<b>31,521</b>	<b>31,537</b>
<b>Changes in taxpayers' equity for 2013-2014</b>			
Grant-in-aid from OFMDFM	0	925,000	925,000
Comprehensive expenditure for the year	157	(904,008)	(903,851)
<b>Balance at 31 March 2014</b>	<b>173</b>	<b>52,513</b>	<b>52,686</b>

# Notes to the Accounts

## 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2013-14 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel 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 the Commissioner for Older People for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Older People for Northern Ireland are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

### 1.1 Accounting convention

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

### 1.2 Non-current assets

Non-current assets are fully funded by the Office of the First Minister and deputy First Minister.

Property, plant and equipment have been initially valued at historic cost revalued by indices published by the Office for National Statistics. Intangible assets (computer software and licences) are valued at historic cost. A capitalisation threshold of £500 has been applied to all categories of non-current asset.

### 1.3 Depreciation and amortisation rates

Depreciation and amortisation are provided on all non-current assets at rates calculated to write off the cost of each asset, on a straight line basis over its expected useful economic life. Rates used are as follows:

IT Equipment	25%-33%
Office Equipment	25%-33%
Furniture & Fittings	10%
Intangible Assets	25 - 33%

### 1.4 Impairment

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

### 1.5 Stocks

The value of stocks of consumables is deemed immaterial for the purpose of financial reporting and the Commissioner does not attribute any value for stocks in the accounts

### 1.6 Income

All income from operations is credited to the Statement of Comprehensive Net Expenditure in the period in which it is due.

### 1.7 Grant-in-aid

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

## 1.8 Leases

Leases are classified as operating leases whenever the terms of the lease do not transfer substantially all the risks and benefits to the lessee. Rentals under operating leases are expensed to the Statement of Comprehensive Net Expenditure as incurred.

## 1.9 Financial instruments

Financial assets and liabilities are recognised on the Statement of Financial Position when the Commissioner becomes a party to a contractual provision of the instrument.

## 1.10 Provisions

The Commissioner makes provision for liabilities and charges where, at the Statement of Financial Position date, a legal or constructive liability exists (that is a present obligation from past events exists), where the transfer of economic benefits is probable and a reasonable estimate can be made. Where the time value of money is material, the provision is discounted to its present value using a standard government discount rate which is currently 2.2%.

## 1.11 Pensions

The Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)] is an unfunded multi-employer defined benefit scheme but COPNI is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2010. The pension scheme liability reported in the DFP Superannuation and Other Allowance Resource Accounts last year was as at 31 March 2010, however, work is ongoing to provide a report on an updated valuation as at 31 March 2012 for the basis of the actuarial valuation rolled forward to the reporting date of the DFP Superannuation and Other Resource Accounts for 2014.

For 2013-14, employers' contributions of £36,215 were payable to the PCSPS(NI) (2012-13 £16,070) at one of four rates in the range 18% to 25% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years

following a full scheme valuation. A new valuation scheme based on data as at 31 March 2012 is currently being undertaken by the Actuary to review employer contribution rates for the introduction of a new career average earning scheme from April 2015. From 2014-15, the rates will remain in the range 18% to 25%. The contribution rates are set to meet the cost of the benefits accruing during 2013-14 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer contributions are age-related and range from 3% to 12.5% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition 0.8% of pensionable pay are payable to the PCSPS(NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

No contributions were paid to a partnership pension account during the year or were payable at the year end. No member of staff retired early due to ill health during the financial year.

### **1.12 Value Added Tax (VAT)**

The Commissioner for Older People for Northern Ireland is not registered for VAT.

### **1.13 Staff costs**

Under IAS19, Employee Benefits legislation, all staff costs must be recorded as an expense as soon as an organisation is obligated to pay them. This includes the cost of any holiday pay or flexible time owed at the year end.

### **1.14 Impending application of newly issued accounting standards not yet effective**

New standards, interpretations or amendments to existing standards which have been published and are mandatory for accounting periods beginning on or after 1 April 2014, have not been adopted early. The Commissioner does not anticipate that the adoption of these standards will have a material impact on the organisation's accounts in the initial period of application.



## 2. Statement of operating costs by operating segment

The Commissioner for Older People for Northern Ireland is treated as a single segment entity.

## 3. Staff numbers and related costs

### 3.1 Staff costs comprise:

	Permanent staff	Others	2013-2014 Total	2012-2013 Total
	£	£	£	£
Wages and Salaries	167,707	391,981	559,688	379,896
Social security costs	15,367	-	15,367	7,142
Other pension costs	36,216	-	36,216	16,070
<b>Total net costs</b>	<b>219,290</b>	<b>391,981</b>	<b>611,271</b>	<b>403,108</b>

Also included in staff costs is the cost of 11 workers sourced from employment agencies at a cost of £323,915 (2013: £202,470).

### 3.2 Pension disclosure

Pensions are provided through the Northern Ireland Civil Service pension arrangements, details of which can be found in the Remuneration Report of this document.

COPNI makes contributions on behalf of its employees to the Principle Civil Service Pension Scheme NI (PSCPS NI). The PCSPS is an un-funded multi employer defined benefit scheme which produces its own resource accounts, but the Commissioner for Older People for Northern Ireland is unable to identify its share of the underlying assets and liabilities.

Refer to Note 1.11 Pensions for further information.

### 3.3 Average number of persons employed

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

	Permanent staff	Others	2013-2014 Total	2012-2013 Total
Directly employed	4	-	4	1
Seconded	-	1	1	3
Agency	-	11	11	8
<b>Total</b>	<b>4</b>	<b>12</b>	<b>16</b>	<b>12</b>

### 3.4 Exit packages

There were no agreed redundancy or other departures during the period and no exit packages were agreed or paid.

## 4. Other expenditure

	2013-2014	2012 -2013
<b>General costs</b>	<b>£</b>	<b>£</b>
External auditors' remuneration	11,205	13,562
Recruitment	15,426	8,587
Staff training & Development	11,494	8,438
Office consumables	6,616	5,230
IT services and maintenance	18,055	12,725
Travel and subsistence costs for the Commissioner	5,327	4,247
Telephone	6,996	5,358
Promotions and Media Engagement	17,950	10,823
IT consumables	4,583	2,892
Postage	851	481
Miscellaneous	250	780
Insurance	351	937
Events and Catering	2,742	681
Travel and subsistence for staff	2,532	1,743
Internal audit costs	9,038	8,100
Accountancy	18,200	18,200
Publications	7,967	6,937
Policy and Legal Costs	61,031	-
Equipment not capitalised	4,370	-
Literature and membership	6,568	-
	<b>211,552</b>	<b>109,721</b>
<b>Premises</b>		
Rents, rates, heating, lighting and service charges	64,452	57,392
Other costs - buildings	4,696	739
	<b>69,148</b>	<b>58,131</b>
<b>Total other expenditure</b>	<b>280,700</b>	<b>167,852</b>
Depreciation and amortisation	12,037	345
<b>Total other expenditure and depreciation</b>	<b>292,737</b>	<b>168,197</b>

## 5. Plant and equipment

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

2013-14	I.T Equipment	Office equipment	Furniture and Fittings	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2013	15,571	1,278	5,234	22,083
Additions	-	-	11,997	11,997
Revaluations	114	8	35	157
<b>At 31 March 2014</b>	<b>15,685</b>	<b>1,286</b>	<b>17,266</b>	<b>34,237</b>
<b>Depreciation</b>				
At 1 April 2013	-	192	-	192
Charged in the year	5,174	419	1,729	7,322
<b>At 31 March 2014</b>	<b>5,174</b>	<b>611</b>	<b>1,729</b>	<b>7,514</b>
<b>Carrying amount at 31 March 2014</b>	<b>10,511</b>	<b>675</b>	<b>15,537</b>	<b>26,723</b>
<b>Carrying amount at 31 March 2013</b>	<b>15,571</b>	<b>1,086</b>	<b>5,234</b>	<b>21,891</b>
<b>Asset financing</b>				
Owned	10,511	675	15,537	26,723
<b>Carrying amount at 31 March 2014</b>	<b>10,511</b>	<b>675</b>	<b>15,537</b>	<b>26,723</b>

<b>2012-2013</b>	<b>I.T Equipment</b>	<b>Office equipment</b>	<b>Furniture and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>				
At 1 April 2012	0	567	0	567
Additions	15,571	695	5,234	21,500
Revaluations	0	16	0	16
<b>At 31 March 2013</b>	<b>15,571</b>	<b>1,278</b>	<b>5,234</b>	<b>22,083</b>
<b>Depreciation</b>				
At 1 April 2012	0	35	0	35
Charged in the year	0	157	0	157
<b>At 31 March 2013</b>	<b>0</b>	<b>192</b>	<b>0</b>	<b>192</b>
<b>Carrying amount at 31 March 2013</b>	<b>15,571</b>	<b>1,086</b>	<b>5,234</b>	<b>21,891</b>
<b>Carrying amount at 31 March 2012</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>
<b>Asset financing</b>				
Owned	15,571	1,086	5,234	21,891
<b>Carrying amount at 31 March 2013</b>	<b>15,571</b>	<b>1,086</b>	<b>5,234</b>	<b>21,891</b>

## 6. Intangible assets

Intangible assets comprise software and licenses.

2013-2014	Software licences	Total
	£	£
<b>Cost</b>		
At 1 April 2013	7,530	7,530
Additions	5,877	5,877
<b>At 31 March 2014</b>	<b>13,407</b>	<b>13,407</b>
<b>Amortisation</b>		
At 1 April 2013	226	226
Charged in the year	4,715	4,715
<b>At 31 March 2014</b>	<b>4,941</b>	<b>4,941</b>
<b>Carrying amount at 31 March 2014</b>	<b>8,466</b>	<b>8,466</b>
<b>Carrying amount at 31 March 2013</b>	<b>7,304</b>	<b>7,304</b>
<b>Asset financing</b>		
Owned	8,466	8,466
<b>Carrying amount at 31 March 2014</b>	<b>8,466</b>	<b>8,466</b>

<b>2012-2013</b>	<b>Software licences</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2012	603	603
Additions	6,927	6,927
<b>At 31 March 2013</b>	<b>7,530</b>	<b>7,530</b>
<b>Amortisation</b>		
At 1 April 2012	38	38
Charged in the year	188	188
<b>At 31 March 2013</b>	<b>226</b>	<b>226</b>
<b>Carrying amount at 31 March 2013</b>	<b>7,304</b>	<b>7,304</b>
<b>Carrying amount at 31 March 2012</b>	<b>565</b>	<b>565</b>
<b>Asset financing</b>		
Owned	7,304	7,304
<b>Carrying amount at 31 March 2013</b>	<b>7,304</b>	<b>7,304</b>

## 7. Financial instruments

As the cash requirements of the Commissioner for Older People for Northern Ireland are met through Grant-in-Aid provided by the Office of First Minister and deputy First Minister, financial instruments play a more limited role in creating and managing risk that would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Commissioner's expected purchase and usage requirements and the organisation is therefore exposed to little credit, liquidity or market risk.

## 8. Trade receivables and other current assets

	2013-14	2012-13
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments	1,883	2,152
	<b>1,883</b>	<b>2,152</b>
<b>8.1 Intra-Government balances</b>	<b>£</b>	<b>£</b>
Balances with bodies external to government	1,883	2,152
	<b>1,883</b>	<b>2,152</b>

## 9. Cash and cash equivalents

	2013-14	2012-13
	£	£
Balance at beginning of period	135,917	8,445
Net increase/(decrease) in cash and cash equivalent balances	(31,645)	127,472
<b>Balance at end of period.</b>	<b>104,272</b>	<b>135,917</b>

All cash is held with commercial banks.



## 10. Trade payables and other current liabilities

	2013-14	2012-13
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Accruals	62,392	135,727
Trade Payables	26,266	-
	<b>88,658</b>	<b>135,727</b>
<b>10.1 Intra-Government balances</b>	<b>2013-14</b>	<b>2012-13</b>
	<b>£</b>	<b>£</b>
Balances with other central government bodies	24,650	61,210
Balances with Local Government	2,331	-
Balances with bodies external to government	61,677	74,517
	<b>88,658</b>	<b>135,727</b>

## 11. Capital commitments

There were no capital commitments at 31 March 2014.

## 12. Commitments under leases

### 12.1 Operating leases

Total future minimum lease payments under operating leases are given in the table below analysed according to the period in which the lease expires. Obligations under operating leases comprise:

	2013-14	2012-13
	£	£
<b>Rentals</b>		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
	-	-

At the reporting date, COPNI was contracted to a tenancy agreement with the Equality Commission for the occupancy of its current office space in Equality House until 31st March 2015. On the date the financial statements were signed COPNI had extended this agreement to 31st March 2016.

### 12.2 Finance Leases

There were no commitments under finance leases at 31 March 2014.

## 13 Other financial commitments

There were no other financial commitments at 31 March 2014.

## 14. Contingent liabilities disclosed under IAS 37

There were no known contingent liabilities at 31 March 2014.

## 15. Related-party transactions

The Commissioner for Older People for Northern Ireland is a non-departmental public body sponsored by the Office of the First Minister and deputy First Minister (OFMDFM). OFMDFM, the Equality Commission NI (ECNI) and the Department of Finance and Personnel are each regarded as a related party of COPNI.

During the year COPNI had various material transactions with the following government bodies and this can be seen below:

	2013-2014	2012-2013
	£	£
<b>OFMDFM</b>		
Grant-in-Aid	925,000	609,000
Total income from Related Parties	<u>925,000</u>	<u>609,000</u>
<b>Equality Commission for Northern Ireland</b>		
Staff services - amount outstanding at the year-end was nil (2013 - £4,405)	5,868	102,457
IT services - amount outstanding at the year-end was nil (2013 - £308)	14,060	9,682
Premises - amount outstanding at the year-end was £1,288 (2013 - £49,176)	62,756	56,368
Finance support – amount outstanding at the year-end was £nil (2013 - £nil)	18,200	18,200
	<u>100,884</u>	<u>186,707</u>
<b>Department of Finance and Personnel:</b>		
Business and Professional Services– amount outstanding at the year-end was £1,081 (2013: £nil)	7,321	10,061
Design and Printing – amount outstanding at the year-end was Nil (2013: £3060)	13,018	6,914
Staff Services - amount outstanding at the year-end was £944 (2013: £nil)	20,455	-
	<u>40,794</u>	<u>16,975</u>
<b>Total expenditure with related parties</b>	<b>141,678</b>	<b>203,682</b>

Apart from as noted above, there were no balances with related parties at the period end. During the year no member of the Senior Management Team or other related party as undertaken material transactions with COPNI during the year.

## 16. Third-party assets

The Commissioner for Older People for Northern Ireland has no third-party assets.

## 17. Losses and Special Payments

	2013-2014	2012-2013
Total number of losses	2	1
Value of total losses	£320	£995

There were no special payments made during the year.

## 18. Events after the Reporting Period

There were no events after the Statement of Financial Position date which would have a date of authentication for issue.

The accounts were authorised for issue by the accounting officer on 11th December 2014.



**COPNI** Commissioner for **Older People**  
for Northern Ireland

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