



**Commissioner for Older People
for Northern Ireland**

The Commissioner for Older People for Northern Ireland

**Annual Report & Financial
Statements
For the year ended 31 March 2018**

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

on

6 November 2018

Commissioner for Older People for Northern Ireland Annual Report and Financial Statements Year ended 31 March 2018

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PERFORMANCE REPORT

a) OVERVIEW

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

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

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

The statutory duties of the Commissioner are:

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

The general powers of the Commissioner are:

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

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 its sponsoring department.

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

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

The organisation structure to support the Senior Management Team is shown below:

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

COMMISSIONER'S STATEMENT

I am pleased to present the Annual Report for the financial year 2017-18. The main focus of the organisation this year was the investigation into alleged failures of care at Dunmurry Manor Nursing Home which commenced in February 2016. The investigatory powers provided in the COPNI Act 2011 are intended to be used on rare occasions and whilst I have full discretion on the use of these powers I will only use them when a compelling reason emerges and it is clear that no other body can or will act to address the matter of concern.

The investigation into Dunmurry Manor is the first time the powers of investigation have been used. Six members of my team are qualified in Advanced Investigatory Practice and it was this group who carried out the bulk of the investigation operations. However, it is fair to say that the investigation work impacted every member of the team and their normal operational work. I was also guided and advised by the panel of experts I convened. It was essential that my team and I had access to the expert advice on Nursing Care, Regulatory practice and Human Rights and Adult Safeguarding. Eleanor Hayes, Dr Robert Peat and Professor John Williams were instrumental in the delivery of findings and recommendations to government that will, when implemented, improve the care and safeguarding of older people in care settings in Northern Ireland.

The investigation report was published on 13 June 2018. *Home Truths* provides the evidence gathered in the investigation and includes a series of case studies involving some of the patients concerned. You can access this report on the COPNI website at <https://www.copni.org/publications> or you can write to my office to receive a paper copy of the report. The report details 59 findings and 61 recommendations to the Relevant Authorities who were subject to investigation. The Relevant Authorities are the Department of Health, the Belfast, South Eastern, Southern and Northern HSC Trusts, the Regulation and Quality Improvement Authority (RQIA) and Runwood Homes Limited. These authorities have a period of three months to consider the findings of the investigation and respond to me outlining how they will implement the recommendations made in the report.

The investigation was highly disruptive to the normal operations of my organisation, and was prioritised over other work. However, I am satisfied that it was necessary to

carry out this investigation and that is was the most effective use of my resources to reveal the significant weaknesses in the delivery of care and safeguarding of the highly vulnerable older people living with dementia in that home. Many of the recommendations arising from the investigation seek systemic changes that will benefit many older people in care settings.

Throughout the year there have been other projects of work ongoing to protect older people who are subject to financial abuse or are otherwise victims of crime. These are detailed in the performance report. It has been important not to lose the wider sense of the issues relating to older people and to engage directly with older people about them.

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

My Corporate Plan has now been published and can be accessed on our website at <https://www.copni.org/publications>.

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

Eddie Lynch

Commissioner for Older People for Northern Ireland

CHIEF EXECUTIVE'S REPORT

This financial year has brought new and some familiar challenges to COPNI. COPNI's main focus this year was the investigation into Dunmurry Manor Care Home. This required significant realignment of the normal day to day operations as the investigation required the bulk of the Commissioner's human and financial resources. COPNI continued with the day-to-day legal and advocacy casework on behalf of individual older people. The number of cases it was possible to accept and the pace with which they could be dealt with was impacted by the lack of resources to carry out normal operations and the investigation at the same time. We also replied to government consultations on older people's issues. However this was not as extensive as in previous years, for the same reason.

The biggest challenge to COPNI remains the persistent significant underfunding of the office to operationalise the full suite of statutory powers. Established in the initial years of austerity, COPNI has never reached the levels of funding envisaged for its powers and duties. Regrettably, this means that some statutory powers cannot be operationalised, specifically legal funding support, litigation on behalf of older people, and mediation services. The Commissioner is grateful for the support of the Department for Communities which, as sponsoring department, provided the additional funding to complete the investigation. However, a more sustainable financial footing must be established, providing the Commissioner with the funding to exercise all the powers required to protect and safeguard older people's rights and interests. In the absence of Ministers and the N.I. Assembly it is not envisaged that the necessary discussions and decisions regarding funding can be made. The Department for Communities allocated a budget of £940k in-year funding, £104k of which was ringfenced for the investigation into Dunmurry Manor, however continued reliance on in-year funding, of which there is never certainty, cannot be considered a sustainable and appropriate method of funding the Commissioner.

In the meantime COPNI delivers high standards of financial governance and best value for money, seeking maximum impact with the expenditure of public money. COPNI ensures efficiency by sharing services with other arms-length bodies of government for a range of back-room services such as IT and payroll. COPNI also builds

productive and effective partnerships with other agencies to tackle issues relating to older people together. COPNI continues to work with the Police Service of Northern Ireland through the Scamwise Partnership seeking to increase protection for older people from all kinds of scams and unethical commercial practice. We are building a new partnership with the St. John's Ambulance and the Order of Malta to pilot a programme of immediate support for older people who are victims of crime.

The governance statement provides details of all the ways in which we are seeking to operate to the highest standards of effectiveness and efficiency, ensuring that the government's investment in a Commissioner for Older People delivers protection, advocacy and an independent voice supporting older people's rights and interests.

I reiterate the Commissioner's appreciation and thanks to the dedicated and committed team here. This most challenging year has developed a mature and resilient team that has excelled in their efforts for older people in Northern Ireland.

Evelyn Hoy
Chief Executive

INTRODUCTION

The annual business plan for 2017-18 was agreed with the Department for Communities (sponsoring department). The progress of the investigation required revision to the business plan in-year to accommodate a much larger scale and scope of the investigation as evidence emerged. The Commissioner appreciated the department's understanding of the imperative to prioritise the investigation. The Corporate Plan for the period 2016-2020 was also approved by the sponsoring department and can be reviewed or downloaded from COPNI's website. If you prefer you can request a copy by contacting us.

Due to the suspension of the N.I. Assembly (and Ministers) this approval was secured in May 2018.

The specific focus of the year was the Commissioner using his investigatory powers for the first time. Most other projects were put on hold to concentrate resources on the investigation. Throughout the year operational work in support of older people continued.

The ongoing austerity of government spending remained a significant challenge to COPNI over the period of this report. In this report period, the organisation did not commence the year with any programme funding, only salary and overheads were affordable. The Commissioner was only able to carry out the investigation and the other programme activities due to an extra in-year funding bid which was approved by the department.

The Commissioner takes very seriously the requirement to ensure that every pound of his budget is spent in a way that maximises the benefit for older people. However the current level of budget represents an investment in the promotion and protection of older people's rights of just over £2 per older person per year. For the third full financial year COPNI has only been able to fulfil its statutory duties through the successful bidding for in-year funding. You will read in the performance summary how that money has been used to support older people to resolve their difficulties with public authorities and to provide advice to government and older people on matters like protecting older people in health and social care and investigating alleged failures of care in nursing homes. Given the pace and scale of the changes in demographics in Northern Ireland

and the need to adequately prepare for larger numbers of older people with increasingly complex needs, government cannot continue to disinvest its support for older people to engage with the Commissioner, to enable him to fully represent their rights and interests. Whilst much of the independent research and evidence carried out by COPNI leads to challenging advice to government, it is counter-productive to ignore the need for changes that will underpin Northern Ireland's ability to meet the challenges of an ageing population in a focussed and planned way. The Commissioner remains committed to working with government to ensure that the statutory duties placed on him are adequately funded.

PURPOSE, AIMS AND ACTIVITIES

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

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

The strategic objectives are as follows:

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

PRINCIPAL RISKS AND UNCERTAINTIES

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

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

- The Chief Executive Officer and Senior Management Team support, advise and implement the management of risks.
- Managers are responsible for encouraging good risk management practice within their designated managed area and reporting risks to a corporate level as appropriate.
- COPNI maintains and regularly reviews a Corporate Risk Strategy setting out the approach to the management of risk at all levels of the organisation. A Risk Register is used to monitor and report on the identification and treatment of risks. In the case of the Dunmurry Manor investigation a separate risk register was compiled, managed and reported to the Senior Management Team (SMT) and Audit and Risk Assurance Committee (ARAC).
- The ARAC has responsibility for advising and overseeing strategic risk management within COPNI as a whole. The committee meets quarterly each year and is comprised of three members appointed by the Commissioner as well as representatives from internal and external audit and an observer from the Sponsoring Department.

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

COPNI’s Risk Strategy and Register

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

The principal risks facing COPNI during the period 2017-18 were identified and reported in the Risk Register; these included:

1. Constraints to exercising statutory duties due to insufficient resources.
2. Need for increased baseline funding to deliver proposed Corporate Plan.
3. Reputational damage due to not exercising some statutory duties.
4. Potential legal action/judicial review by older people denied services.
5. No flexibility for unplanned expenditure.
6. Long term staff vacancies restricting operational and strategic capacity.
7. Unaffordable staff training and development.
8. Staffing issues - salary dispute affects retention and increases recruitment costs, the affordability of an outstanding review of grading and loading of posts and potential equal pay claims.
9. The corporate risks associated with the investigation into Dunmurry Manor Care Home. (A separate risk register was maintained and was reviewed and discussed at ARAC meetings.)

GOING CONCERN

The Statement of Financial Position as at 31 March 2018 shows net assets of £13,591. Funding has been secured for the 2018-19 financial year and the Commissioner's Senior Management Team is satisfied that COPNI is a going concern on the basis that it has a reasonable expectation that COPNI will continue to operate for the foreseeable future. The financial statements are therefore prepared on the going concern basis.

PERFORMANCE SUMMARY

The Management Statement and Financial Memorandum states that a business plan should be submitted in January. However, DfC delayed the submission until there was some clarification on opening allocations. COPNI submitted a draft business plan for 2017-18 on 11 April 2017. The business plan was approved by the Permanent Secretary (due to the absence of a Minister) in May 2018. COPNI made in-year bids for additional funding. The business plan was revised and resubmitted to DfC in November 2017 after consideration of the scale and scope of the DMCH investigation.

The final budget was approved and allocated in January 2018 and the business plan was revised and resubmitted to the Department for Communities.

All of the objectives of the business plan for 2017-18 were fully completed. A summary is contained in the Performance Analysis below.

The key areas of work in 2017-18 are described below:

Assistance to individual older people

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

In 2017-18 COPNI's legal officers and case work administrators have assisted older people on a diverse range of issues. The Commissioner's case work administrators signpost some enquiries to the other agencies or organisations that provide the relevant assistance. Almost half of the calls received by COPNI were referred to the Benefits Agency, Health Trusts, Age NI, Advice NI, Citizen's Advice Bureaux and other advice agencies that could provide the appropriate practical assistance or expert advice.

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

However, where an older person is having problems dealing with a public authority the Commissioner can advocate on their behalf. This is done in a number of ways, such as writing letters or making telephone calls on behalf of an older person, or the Commissioner's legal officers can attend meetings in either an observer, advisory or

advocacy role. The Commissioner may also provide direct legal assistance in cases involving older people and service providers (public authorities) that are of a strategic interest to older people. This assistance could be in the form of financial support or attendance at court hearings, or litigation on behalf of the older person.

Cases and enquiries opened

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

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

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

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

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

The table below details the number of cases in each category during 2017-18.

Type of Case	2017-18	2016-17
Enquiries	187	143
Quick Interventions and Complex Cases		
Quick Interventions	60	141
Complex Cases	33	68
Total Quick Interventions and Complex Cases	93	209
Total cases in 2017-18	280	352

The level of casework undertaken in 2017-18 was kept to a minimum and constantly subject to a prioritisation process due to the Commissioner’s legal team’s involvement in the investigation into Dunmurry Manor Care Home. The issues that led to the investigation into Dunmurry Manor emerged from cases brought to the legal team by families of residents and former members of staff in DMCH.

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

Examples of cases

The following are some examples of individual cases undertaken by the Commissioner’s legal team working with older people to help them resolve their complaints and where appropriate, advocating on their behalf:

Financial abuse of an older person by a trusted person

The Commissioner was contacted by an older person who had been the victim of financial abuse. The older person advised that a close family member had held approximately £10,000 for safekeeping. When the older person asked for the return of the money, the family member refused. The older person had informed social services and a safeguarding investigation had been conducted. However, there appeared to be confusion regarding the outcome and the older person felt the matter remained unresolved. The Commissioner’s legal officer investigated the actions of the Health and Social Care Trust (HSCT) regarding the outcome of the safeguarding investigation on the older person’s behalf. The legal officer also supported the older person in reporting this matter to the PSNI. The involvement of the PSNI resulted in the return of the older person’s money to them.

Safeguarding the rights of a vulnerable older person

The Commissioner was contacted by the grandson of an older person diagnosed with dementia who had been the victim of financial and emotional abuse perpetrated by another family member. The family member had been named Trustee on all of the older person’s bank accounts as well as having Power of Attorney. Around £80,000 had been withdrawn from the older person’s bank accounts and given to the other family member and her children. Further the family member had prevented the older person from seeing other members of her family. The Commissioner’s legal officer supported the family, providing advice and guidance through a lengthy and complex process involving various organisations. The Commissioner’s legal officer continues to support the family as proceedings have commenced in the Office of Care and Protection and the PSNI are undertaking an investigation.

The cases above are just two of an increasing number of instances of financial abuse perpetrated against older people. The body of cases relating to financial abuse led to the Commissioner’s work on the prevalence of economic crimes against older people which was highlighted in his 2016 report *“Financial Abuse of Older People in Northern*

Ireland: The Unsettling Truth.” Copies of these report are available for review or download from the COPNI website. Alternatively you can contact us to request a paper copy of the document.

Supporting an older person in accessing the justice system

The Commissioner’s legal team provided advice and support to the civil partner of an older person diagnosed with progressive multiple sclerosis (MS). While the MS had impacted upon the older person’s physical abilities, there was no impact on their mental health. The older person sought to have her partner appointed as Controller of her affairs. The civil partner was entirely unfamiliar with legal proceedings of this type and had been directed to the Commissioner’s Office by the Office of Care and Protection. The Commissioner’s legal officer considered lengthy papers in this matter and provided advice, support and direction enabling the successful resolution of the matter without the need for a hearing.

Promoting the interests of older people

The Commissioner’s legal team, over a 4 year period, provided advice and support to the daughter of an older person who had contacted the Commissioner to raise a number of significant concerns about the care and treatment of her mother upon admission to a hospital emergency department and later a ward. The concerns included delay in providing appropriate pain relief, delays in conducting medical assessments, failure to complete accurate medical records, failure to accurately complete a risk assessment, a failure to follow the Department of Health’s quality standards in care and nursing plans and a failure to follow the HSCT’s policy for the management of serious adverse incidents.

The older person’s daughter exhausted a lengthy complaints process with the Health and Social Care Trust (HSCT). Unfortunately, while the HSCT did take some learning from this case, the daughter considered that they had failed to adequately investigate the matter and respond to her complaints. With the assistance of the Commissioner’s legal team, the matter was referred to the Northern Ireland Public Services Ombudsman who agreed to conduct an investigation. Some 4 years after the

incident, the daughter was offered a full apology from the HSCT along with a commitment that corrective action would be implemented based on the lessons learnt from this case.

Responses to public consultations

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

Consultation Organiser	Consultation
Department for Infrastructure	Consultation on the use of Section 10b Permits for Use
Department of Finance	Briefing on Northern Ireland Budgetary Outlook 2018-2020
Utility Regulator	Care Register Review: Special Protections for Vulnerable Customers
Department of Healthcare	Continuing Healthcare in Northern Ireland

Publications, Advice to Government and Key Milestones in 2017-18

Investigation into Dunmurry Manor Care Home

In December 2016, a number of families requested assistance from the Commissioner's legal team in relation to concerns and complaints they had made about their older family members' treatment in the nursing unit at Dunmurry Manor Care Home. The Commissioner was also contacted by former members of nursing and care staff in Dunmurry Manor Care Home raising their concerns.

In February 2017 the Commissioner determined that he wished to exercise his investigatory powers to examine the actions of the relevant authorities that had responsibility to ensure the safe and effective care of the older patients and residents of Dunmurry Manor Care Home and to establish the effectiveness and fitness for purpose of the legislation, policy and practice in place to ensure that care is fully compliant with the minimum standards for Nursing Care in Northern Ireland.

The "Changing the Culture of Care" report, published by COPNI in 2015, advised government of weaknesses in the system of care and protection for older people. The report contained a range of recommendations for the Department of Health, the HSC Board and Trusts and the regulator RQIA, to improve the practice of care for older people in settings including nursing care. Since its publication, the Commissioner has received a number of updates from the Department of Health relating to changes being implemented as a result of advice given but considers the response to the advice to be weak, slow in pace and uncoordinated. The advice contained in "Changing the Culture of Care" arose from wide engagement with older people and statutory agencies but was also informed by concerns about the conduct of authorities in protecting and caring for older people in Cherry Tree Nursing Home in Carrickfergus.

The investigation into Dunmurry Manor Care Home commenced in February 2017 and the investigation report "*Home Truths*" was published on 13th June 2018. The Commissioner for Older People Act (Northern Ireland) 2011 requires the Commissioner to carry out his investigation "in private". The Commissioner has notified the relevant authorities of a period of three months (until 1st October 2018) to

respond to the 59 findings and 61 recommendations arising from the investigation outlining the actions proposed to be taken by them.

Active Ageing Strategy for Northern Ireland

Government published the long awaited Active Ageing Strategy in 2016 after a protracted process of development and refinement. The Commissioner welcomed the publication of the Strategy and particularly its aspiration that policies, services and activity of government would reflect the principles of Active Ageing, described by the World Health Organisation as “continuing participation in social, economic, cultural, spiritual and civic affairs.”

The Commissioner expressed disappointment that the Active Ageing Strategy implementation was not explicitly related to a high level indicator in the draft Programme for Government. Inevitably, the suspension of the NI Assembly and absence of Ministers has further diminished focus on the development of the emerging Programme for Government and the proposed Social Strategy. Responsibility for the implementation of the Active Ageing Strategy was transferred to the Department for Communities in 2016/17. The Commissioner will continue to work with the Department to establish regular updates of actions taken by government so that older people can track the delivery of the Active Ageing Strategy.

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

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

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

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

In depth study of the impact of Crime on older victims

The Commissioner has been working with academics in Queen's University Belfast to understand the experience of older victims of crime and the statutory agencies in the justice system. During 2017-18 the Commissioner asked for a further piece of study to update a technical report on which he will base a number of smaller projects and publications in 2018-19.

Cash at Home focus groups

The Commissioner engaged directly with older people in a series of focus groups looking at the reasons why older people are or may be mistrustful of banks, building societies and other financial institutions leading to them keeping large sums of cash in their homes. In partnership with the PSNI and others the Commissioner wishes to raise awareness amongst older people of the risks associated with keeping cash at home and this work is expected to lead to a promotional campaign drawing attention to the safety and security of older people and their assets.

Support Responder project

The Commissioner has engaged with PSNI and the Department of Justice and non-governmental agencies such as the Order of Malta and the St John's Ambulance to determine the scope of a pilot scheme that would provide support to older victims in the immediate aftermath of a crime such as burglary or assault. The Commissioner is aware of similar projects elsewhere in the UK, that provide immediate comfort, support and practical help to older victims who may or may not be physically injured but who nonetheless require some companionship and emotional resilience support whilst the PSNI investigate the crime. It is proposed to commence a pilot in autumn 2018.

Managing social media Scamwise

As partners in the Scamwise partnership tackling the issue of scams and unethical commercial practice targeting older people, COPNI has agreed to manage the social media (Facebook) account, promoting awareness of prevalent scams and providing

advice and guidance to older people in how to avoid being scammed. It also encourages the identification and reporting of live scams so that these can be highlighted to all vulnerable groups.

Launch of PSNI 101 Quick check telephone number

The Commissioner for Older people supported the relaunch of Quick Check 101, an initiative to help stop bogus callers to older people. The number is run by the Police Service of Northern Ireland and the Utility Regulator. Under the scheme, older people can now phone 101, the police non-emergency number, to check the identity of callers to their home who claim to represent an energy or water network company.

The scheme is a collaboration between the PSNI, the Utility Regulator, and includes all of Northern Ireland's energy and water network companies - Firmus energy, NIE Networks, Northern Ireland Water, Phoenix Natural Gas and SGN Natural Gas.

b) PERFORMANCE ANALYSIS

The statutory powers and functions of the Commissioner for Older People are exercised under four interconnected objectives. These are:

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

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

The table below details all of the objectives included in the 2017-18 business plan, the RAG (Red, Amber, Green) status as at 31 March 2018 and a narrative to explain any status other than green.

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND
PERFORMANCE REPORT

Project	RAG
To provide advice to policy officials on the progress of implementation of an Active Aging Strategy for N.I.	
To engage with older people and stakeholders.	
To respond to public consultations by relevant authorities regarding matters that may impact older people and those who care for them.	
To respond to individuals who contact the Commissioner for assistance.	
To complete the Dunmurry Manor investigation and report on findings.	
To engage with older people and criminal justice stakeholders on the findings of the Commissioner's research into the experience of older people as victims of crime.	
To monitor 2017-18 objectives in the annual business plan.	
To prepare, monitor and report on expenditure and budgets annually, quarterly and monthly.	
To ensure an appropriate and effective Audit and Risk Framework is in place.	
To continue to develop good practice in financial management, policy development and planning.	
To ensure mandatory training and development of staff is carried out.	

Budgetary Pressures

Since establishment in 2011-12, COPNI has not been adequately funded to exercise all of its statutory duties. At the establishment of the Commissioner's office, the funding provided was two thirds of the level envisaged in the business case which had been approved to establish the office. Austerity and government priorities have reduced the level of funding to such an extent that in 2017-18 no funding was made available beyond salaries and overheads. All programme work was undertaken using additional funding provided in year.

Inaugural use of investigation powers

This period has been extremely educative in the use of the powers of investigation for the Commissioner. The investigation project was scoped and planned in accordance with project management principles however, the inaugural use of a set of powers such as these inevitably sets some challenges. The process of the investigation was well understood but it was not possible to estimate the size of the interview pool or the quantity of evidence that would ultimately require processing and analysis until the investigation commenced. Until the investigation was formally notified and the Relevant Authorities informed, the Commissioner could not compel the authorities to reveal the size of the cohort of residents and staff of the nursing home, or the extent of the interactions between the authorities. The limits of the Commissioner's powers and the requirement of some powers to require heavily administrative processes also were not entirely foreseeable until the powers were used for the first time.

As part of the post-project evaluation it is intended to compile a reflective report which may include some guidance to authorities under investigation.

Impact and costs of exercising investigation powers

The Commissioner's investigatory powers were always intended to be used sparingly and in reaction to compelling evidence that an issue of a serious nature wasn't being resolved adequately by other organisations. The Commissioner does not consider investigations of the nature of the Dunmurry Manor Care Home investigation to be deemed as normal operational duties. That being said, there is a requirement on the

Commissioner to be prepared and able to instigate an investigation quickly. This would require the staff skills, available staffing and financial resources to carry out an investigation.

Additionally the Commissioner's organisation is small in scale and fully occupied with the use of statutory powers of advocacy, support, engagement with older people, policy analysis and research, advice to government and good governance. All this normal operational work was significantly impacted by the requirement to carry out the recent investigation. The impact of the investigation remains to be fully developed but there is no doubt that many positive outcomes have been achieved already through the use of those powers. The Commissioner will wish to reflect on the efficacy of using one set of powers over another to achieve the outcomes of safeguarding the rights of older people.

Requirement for investigation skill set

In preparation for the use of investigatory powers the Commissioner's team had already received BTEC accredited training on Advanced Investigatory Practice. It will be essential to maintain a trained cohort of staff if the Commissioner wishes to be able to use these investigatory powers with any degree of frequency.

Equality, Social Matters and Human Rights

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

Anti-Bribery and Anti-Corruption Matters

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

Sustainability Report

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

Financial Performance

The Financial Statements on page 54 detail the results for the year. The Financial Statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayer' Equity and supporting notes in the pages that follow.

Net expenditure for the year was £876,272 (2016-17 £870,348).

The Commissioner was funded by DfC in 2017-18. The total amount of grant in aid received in the year was £833,000.

COPNI's opening budget allocation was £785k. COPNI made successful in-year bids for funding totalling £155k, (£144k resource and £11k capital) of which £104k was ringfenced for the DMCH investigation.

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

Long Term Expenditure Trends

The actual expenditure for the financial years 2017-18, 2016-17 and 2015-16 is detailed below.

	Actual Expenditure to 31 March 2018 £	Actual Expenditure to 31 March 2017 £	Actual Expenditure to 31 March 2016 £
Resource	867,362	859,628	818,612
Capital	11,092	5,724	3,844
Depreciation	8,910	10,720	17,712
Total	887,364	876,072	840,168



Eddie Lynch
Accounting Officer

Date: 22 October 2018

ACCOUNTABILITY REPORT

The Accountability Report has three sections. These include:

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

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

CORPORATE GOVERNANCE REPORT

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

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

DIRECTORS' REPORT

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

Commissioner

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

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

Senior Management Team

The members of the Senior Management Team are:

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

Audit and Risk Assurance Committee

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

Register of Interests

The Commissioner, the Senior Management Team and the Audit and Risk Assurance Committee are required to register all interests. An up to date register of interests is maintained and is available for inspection at the Commissioner’s offices at 6th Floor, Equality House, Shaftesbury Square, Belfast, BT2 7DP.

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the Northern Ireland Audit Office. The fee for the audit of the financial statements for 2017-18 is estimated to be £10,500 (2016-17 £9,200).

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

Charitable/Political Donations

COPNI made no charitable or political donations during the year.

Payment to suppliers

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

During the year to 31st March 2018 COPNI paid 100% of its invoices within 30 days (2016-17 100%) and 100% within 10 days (2016-17 98.2%).

Information Assurance

Effective information security is a key priority for COPNI and it recognises that stringent principles of information security must be applied to all information it holds. There were no personal data related incidents in 2017-18. The organisation carried out planning and training for staff in advance of the May 2018 implementation of the General Data Protection Regulation and the enactment of the Data Protection Act 2018.

The GDPR preparation and plans were scrutinised by the Audit and Risk Assurance Committee.

Professional Advisers

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

Internal Auditors: ASM
20 Rosemary Street
Belfast
BT1 6DH

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the Commissioner for Older People Act (Northern Ireland) 2011, the Department for Communities has directed 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 accounts 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 year.

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 Department for Communities 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 Department for Communities 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 (now the Department of Finance).

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

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 entity's auditors are unaware; and
- The Accounting Officer has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

The Accounting Officer can confirm that:

- The annual report and accounts as a whole is fair, balanced and understandable;
- He takes personal responsibility for the annual report and accounts; and
- The judgments required for determining that it is fair, balanced and understandable.

GOVERNANCE STATEMENT

Introduction

The Commissioner for Older People for Northern Ireland is a Corporation Sole and is an executive non-departmental public body funded and sponsored by the Department for Communities.

This Governance Statement for the Commissioner for Older People for Northern Ireland sets out the governance structures, risk management and internal control procedures that were operated during the 2017-18 financial year and up to the date of approval of the Annual Report and Accounts. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. COPNI follow the Department of Finance guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013.

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

Scope of Responsibility

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

Ministers and the Sponsoring Body

Relationships between COPNI and the Ministers are governed by the “arm’s length” principle, wherein the primary role of Ministers is to set COPNI’s legal and financial framework including the structure of its funding and governance. These responsibilities are discharged on a day-to-day basis on the Ministers’ behalf by the Sponsoring Body. The sponsoring body in 2017-18 was the Department for Communities. The sponsoring Department supports the delivery of effective corporate governance within COPNI. The Management Statement and Financial Memorandum (MSFM) sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. The MSFM was reviewed in 2016-17 and is awaiting approval from the Department of Finance. The MSFM sets out the conditions on which grant-in-aid is paid to COPNI and the delegations within which the organisation operates. COPNI’s only source of funding is grant-in-aid provided by the sponsoring body.

Audit and Risk Assurance Committee

COPNI’s Audit and Risk Assurance Committee is independent of the organisation and does not have any executive powers. It comprises of members appointed through open competition. Details of the remuneration for ARAC members are set out in the Remuneration report below. The Audit and Risk Assurance Committee provides independent assurance and objective review of COPNI’s financial systems, financial information and internal control systems. The Audit and Risk Assurance Committee’s responsibilities are set out in its Terms of Reference. The core work for the year is detailed in a work programme based on guidance in the Department of Finance’s Audit and Risk Assurance Committee Handbook (NI) (2018).

The Audit and Risk Assurance Committee met six times during the 2017-18 year. Minutes of the Audit and Risk Assurance Committee are available on COPNI’s website. A register of financial and personal interests of the Audit and Risk Assurance Committee members and of the Senior Management Team is maintained. Formal agendas, papers and reports are supplied to the Audit and Risk Assurance Committee members in a timely manner. The Audit and Risk Assurance Committee is content with the quality and reliability of the information presented during 2017-18.

Attendance during the year at the Audit and Risk Assurance Committee meetings was as follows:

Member	Date of Appointment	Meetings Attended	Out of a Possible
Gerard Campbell (Chairman)	01 April 2017 (reappointed)	6	6
Joe Campbell	01 April 2017	6	6
Dolores O'Reilly	01 April 2017	6	6

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2017-18 financial year were fully quorate. There are 2 male and 1 female members of the Audit and Risk Assurance Committee at 31 March 2018.

The Chairman of the Audit and Risk Assurance Committee undertakes an annual assessment of its members. The first annual assessment of the new Committee members was undertaken in August and September 2018. The Accounting Officer undertook an assessment of the performance of the Chairman of the Committee and this was deemed satisfactory.

Internal Control and Risk Management

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

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

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

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

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

External Audit

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

Internal Audit

COPNI has an outsourced internal audit service. The contract is currently held by ASM. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan approved by the Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee set an audit strategy and work plan for the financial year 2017-18, which was carried out by ASM. The main remit of the Internal Audit function is to provide the Accounting Officer with an independent and objective opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The Annual Opinion and Report, provided by the Internal Audit function, is a key element of the framework of assurance that the Accounting Officer needs to inform this Governance Statement. The Internal Audit function operates in accordance with HM Treasury's Public Sector Internal Audit Standards (PSIAS).

The annual internal audit plan for 2017-18 included the following reviews:

- Follow up Review – Satisfactory Assurance;
- IT Controls, readiness for GDPR, Business Continuity and Disaster Recovery Planning – Satisfactory Assurance; and
- HR Management – Satisfactory Assurance; and
- High level review of Financial Systems (to include payroll, pensions, travel and subsistence, bank and cash and budgetary management) – Satisfactory Assurance.

For the period 2017-18 ASM has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control. 2018-19 is the final year of the current Internal Audit contract. The Commissioner will carry out a full procurement exercise to let a new contract commencing in 2019-20.

Service level Agreements Assurance

COPNI has three service level agreements in place with the Equality Commission for Northern Ireland (ECNI). These agreements include a tenancy agreement (which includes an element of facilities management), provision of I.T. services and provision

of a payroll service. Annually, COPNI receives an assurance letter from the Chief Executive and Accounting Officer of ECNI detailing the governance arrangements in place in the year and giving assurance that governance structures, risk management and internal control procedures were in place and were operating effectively.

ECNI also provide COPNI with their Annual Internal Audit Report, the Internal Audit Plan for the year and any internal audit reports produced in the year which relate to any of the services they provide.

Accounting Officer Review

An annual review of the Commissioner's performance appraisal process is carried out by the Deputy Secretary, Engaged Communities, Department for Communities. This meeting provides an opportunity for the Department to raise any issues in relation to performance. No issues have been raised.

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

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

Fraud Reporting

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

During the period 1 April 2017 to 31 March 2018 COPNI did not report any attempted frauds.

Whistleblowing

There were no notified whistleblowing instances during 2017-18.

Data Protection

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

Complaints

COPNI did not receive any complaints during the year.

REMUNERATION AND STAFF REPORT

a) REMUNERATION REPORT

The remuneration and staff report sets out the remuneration policy for the Commissioner and his staff, how that has been implemented and details amounts awarded to the Senior Management Team. It also details the link between performance and remuneration.

Remuneration Policy

The remuneration of the Commissioner is made in accordance with the Pay Strategy for Senior Civil Servants. This is usually approved by the Minister of Finance but in the absence of an Executive the Department of Finance Permanent Secretary has set the NI public sector pay policy in line with the overarching Treasury parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17.

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

The Commissioner

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

The Audit and Risk Assurance Committee Appointments

The members of the Commission's Audit and Risk Assurance Committee (ARAC) are appointed through open competition. The term of office is four years with the potential to serve one further four year term. The Chairperson is remunerated at a rate of £320 per meeting (the Committee usually meets four times per year) and £320 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

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

Permanent Appointments

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

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

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

Salary and Pension Entitlements

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

Remuneration (including salary) and Pension Entitlements (Audited information)

Remuneration	2017-18					2016-17				
	Salary £'000	Bonus Payments £'000	Benefits in kind (To nearest £100)	Pension benefits (To nearest £1000)	Total £'000	Salary £'000	Bonus Payments £'000	Benefits in kind (To nearest £100)	Pension benefits (To nearest £1000)	Total £'000
Senior Management										
Eddie Lynch Commissioner	75-80	-	-	29,000	100- 105	55-60 (75-80 full year equivalent)	-	-	23,000	80- 85
Evelyn Hoy Chief Executive	55-60	-	-	10,000	65- 70	50-55	-	-	33,000	85- 90
Emer Boyle Head of Legal and Policy Advice	45-50	-	-	20,000	65- 70	45-50	-	-	19,000	65- 70

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

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

Salary

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

Benefits in Kind

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

Bonus Payments

No senior officials received any bonus payments.

Pension Entitlements (Audited information)

Officials	Accrued pension at pension age as at 31/03/18 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/18	CETV at 31/03/17	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Eddie Lynch Commissioner	0-5 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	28	12	10
Evelyn Hoy Chief Executive	30-35 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	454	425	1
Emer Boyle Head of Legal and Policy Advice	0-5 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	44	32	8

Northern Ireland Civil Service (NICS) Pension Schemes

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

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

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2017

was 3% and HM Treasury has announced that public service pensions will be increased accordingly from April 2018.

Employee contribution rates for all members for the period covering 1st April 2018 – 31st March 2019 are as follows:

Scheme Year 1st April 2018 to 31 March 2019

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – Classic Members or classic members who have moved to alpha	Contribution rates – All other members
From	To	From 01 April 2018 to 31 March 2019	From 01 April 2018 to 31 March 2019
£0	£15,000.99	4.6%	4.6%
£15,001.00	£21,636.99	4.6%	4.6%
£21,637.00	£51,515.99	5.45%	5.45%
£51,516.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

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

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5% of pensionable salary to

cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETV's are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office (Audited Information)

There were no payments made for compensation for loss of office during the year ended 31st March 2018.

Fair Pay Disclosure (Audited information)

	2017-18	2016-17
	£'000	£'000
Band of highest paid directors total remuneration	75 – 80	75 – 80
Median total remuneration	27,865	27,185
Ratio	2.8	2.8
Range of Staff Remuneration	20 - 80	19 - 80

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

The banded remuneration of the highest paid employee in COPNI in the 2017-18 was £75,000 - £80,000, (2016-17 £75,000 - £80,000). This was 2.8 times, (2016-17 2.8 times) the median remuneration of the workforce which was £27,865, (2016-17 £27,185).

b) STAFF REPORT

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

Senior staff at 31st March (Audited Information)

Band	Number of staff 2018	Number of staff 2017
Commissioner (Public Appointment)	1	1
Grade 6	1	1
Grade 7	1	1

Staff Costs at 31st March (Audited Information)

Staff costs comprise:

	Permanently Employed Staff £	Others £	2017-18 Total £	2016-17 Total £
Wages and Salaries	473,125	66,214	539,339	504,703
Social Security Costs	48,927	0	48,927	43,248
Other Pension Costs	98,006	0	98,006	97,223
Sub Total	620,058	66,214	686,272	645,174
Less recoveries in respect of outward secondments	-	-	-	-
Total Net Costs	620,058	66,214	686,272	645,174

Others include the cost of five workers sourced from employment agencies at a cost of £62,259 (2017: £65,186).

Pension Arrangements

The Northern Ireland Civil Service pension schemes are unfunded multi-employer defined benefit schemes but the Commissioner for Older People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2018.

For 2017-18, employers' contributions of £95,305 were payable to the NICS pension arrangements (2016-17 £94,643) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2018-19, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2017-18 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £2,385 (2016-17 £2,206) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.7% (2016-17 8% to 14.7%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £149, 0.5% (2016-17 £112, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £0. Contributions prepaid at that date were £0. 0 persons (2015-16: 0 persons) retired early on ill health grounds.

Average Number of Persons Employed (Audited Information)

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

	Permanently Employed Staff	Others	2017-18 Total	2016-17 Total
Directly Employed	12	-	12	12
Other	-	3	3	3
Total	12	3	15	15

Staff Composition at 31st March (Audited Information)

	2018			2017		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	1	1	0	1
Other Senior Management	0	2	2	0	2	2
Other Staff	1	11	12	2	10	12
Total	2	13	15	3	12	15

Sickness Absence

The total number of working days lost through sickness during the period by COPNI staff was 176 days. This represented 5.4% of available working days for COPNI employees. Sickness absence during the previous financial year was 158 days, representing 4.7% of available working days. The bulk of the total sick days reflects long term sickness for one member of staff.

Staff Policies

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

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

Other employee matters

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

Consultancy Costs

There were no consultancy costs incurred in 2017-18.

Off Payroll Engagements

There were no off payroll engagements in 2017-18.

Exit Packages (Audited Information)

There were no exit packages in 2017-18.

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

Regularity of Expenditure (Audited Information)

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

Fees and Charges (Audited Information)

COPNI did not earn any income from fees and charges in 2017-18. (2016-17 £0).

Remote Contingent Liabilities (Audited Information)

There were no remote contingent liabilities in 2017-18. (2016-17 £0)

Losses and special payments (Audited Information)

	2017-18	2016-17
Total number of losses	-	-
Value of total losses	-	-



Eddie Lynch
Accounting Officer

Date: 22 October 2018

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

Opinion on financial statements

I certify that I have audited the financial statements of The Commissioner for Older People Northern Ireland (COPNI) for the year ended 31 March 2018 under the Commissioner for Older People Act (Northern Ireland) 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of 's affairs as at 31 March 2018 and of COPNI's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and Department for Communities (DfC) directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of COPNI in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Other Information

The Accounting Officer is responsible for the other information included in the annual report. The other information comprises the information included in the annual report

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

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

Opinion on other matters

In my opinion:

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

Responsibilities of the Accounting Officer for the financial statements

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

Auditor's responsibilities for the audit of the financial statements

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

I am required to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.



KJ Donnelly

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

23 October 2018

**Statement of Comprehensive Net Expenditure
for the year ended 31 March 2018**

		2017-18	2016-17
	Note	£	£
Expenditure			
Staff costs	3	686,272	645,174
Other operating expenditure	4	181,090	214,454
Depreciation and amortisation	4	8,910	10,720
Net expenditure for the year		876,272	870,348
Other comprehensive net expenditure			
Net gain on revaluation of plant and equipment	5	(179)	(342)
Comprehensive net expenditure for the year		876,093	870,006

The notes on pages 59 to 70 form part of these accounts

**Statement of Financial Position
as at 31 March 2018**

		2017-18	2016-17
	Note	£	£
Non-Current assets			
Plant, plant and equipment	5	20,665	17,201
Intangible assets	6	27	1,130
Total non-current assets		20,692	18,331
Current assets			
Trade and other receivables	7	8,641	7,420
Cash and cash equivalents	8	35,087	82,713
Total current assets		43,728	90,133
Total assets		64,420	108,464
Current liabilities			
Trade and other payables	9	50,829	51,780
Total current liabilities		50,829	51,780
Total assets less total liabilities		13,591	56,684
Taxpayers' equity			
Revaluation reserve		1,200	1,021
General reserve		12,391	55,663
Total Equity		13,591	56,684

The financial statements on pages 55 to 58 were approved by the Commissioner and were signed by:



Eddie Lynch
Accounting Officer

Date: 22 October 2018

The notes on pages 59 to 70 form part of these accounts

Statement of Cash Flows
for the year ended 31 March 2018

		2017-18	2016-17
	Note	£	£
Cash flows from operating activities			
Net deficit		(876,272)	(870,348)
Adjustments for:			
Depreciation	5	7,807	4,462
Amortisation	6	1,103	6,258
(Increase)/Decrease in trade and other receivables	7	(1,221)	719
Increase/(Decrease) in trade and other payables	9	(951)	13,539
Net cash outflow from operating activities		(869,534)	(845,370)
Cash flows from investing activities			
Purchase of plant and equipment	5	(11,092)	(5,724)
Purchase of intangible assets	6	-	-
Net cash outflow from investing activities		(11,092)	(5,724)
Cash flow from financing activities			
Financing from DfC		833,000	880,000
Net financing		833,000	880,000
Net Increase/(Decrease) in cash and cash equivalents in the period	8	(47,626)	28,906
Cash and cash equivalents at the beginning of the period		82,713	53,807
Cash and cash equivalents at the end of the period	8	35,087	82,713

The notes on pages 59 to 70 form part of these accounts

**Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2018**

	Note	General Fund	Revaluation Reserve	Taxpayers' Equity
		£	£	£
Balance at 31 March 2016		46,011	679	46,690
Grant-in aid from DfC	13	880,000	-	880,000
Comprehensive Net Expenditure for the Year		(870,348)	-	(870,348)
Revaluation of Plant and Equipment	5	-	342	342
Balance at 31 March 2017		55,663	1,021	56,684
Grant-in aid from DfC	13	833,000	-	833,000
Comprehensive Net Expenditure for the year		(876,272)	-	(876,272)
Revaluation of Plant and Equipment	5	-	179	179
Balance at 31 March 2018		12,391	1,200	13,591

The notes on pages 59 to 70 form part of these accounts

Notes to the Accounts

1. ACCOUNTING POLICIES

Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2017-18 Government Financial Reporting Manual (FReM) issued by the Department of Finance for Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of 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.

Accounting convention

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

Non-current assets

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

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

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

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

Grant-in-aid

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

Financial Instruments

As the cash requirements of COPNI are met through the estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with COPNI’s expected purchase and usage requirements and COPNI is therefore exposed to little credit, liquidity or market risk.

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

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

Provisions

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

Taxation

The Commissioner for Older People for Northern Ireland is not registered for VAT. VAT is included in the costs of inputs.

Pensions

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

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

2. STATEMENT OF OPERATING COSTS BY OPERATING SEGMENT

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

3. STAFF COSTS

	2017-18 Total	2016-17 Total
	£	£
Wages and Salaries	539,339	504,703
Social Security Costs	48,927	43,248
Other Pension Costs	98,006	97,223
Total	686,272	645,174

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

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND
FINANCIAL STATEMENTS

4. OTHER OPERATING COSTS	2017-2018	2016-2017
General costs	£	£
Rents, rates, heating, lighting and service charges	77,887	77,030
IT services and maintenance	20,606	23,450
Investigations *	16,672	8,441
External auditors' remuneration	9,200	10,500
Internal audit costs	7,068	6,696
Research and Publications	5,590	5,071
Recruitment	5,414	5,221
Office consumables	5,344	4,528
Events and Catering	4,992	27,023
Travel and subsistence for staff	4,270	6,828
Staff Training, Development and Welfare	3,776	4,893
Telephone	3,721	5,212
Policy and Legal Costs	3,661	6,118
Promotions and Media Engagement	3,268	13,050
Literature and membership	3,021	3,031
Pension Administration Costs	2,132	2,090
IT consumables	2,089	2,719
Postage	1,111	858
Travel and subsistence costs for the Commissioner	976	1,137
Equipment not capitalised	257	517
Miscellaneous	35	35
Other costs – buildings	-	6
Total expenditure before depreciation and amortisation	181,090	214,454
Depreciation and amortisation	8,910	10,720
Total other expenditure	190,000	225,174

* This figure excludes expert panel fees and employer NIC contributions of £33,519 which are included salaries.

5. PLANT AND EQUIPMENT

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

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

5. PLANT AND EQUIPMENT (Cont'd)

2016-17	I.T. Equipment	Office equipment	Furniture and Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2016	16,524	1,289	20,464	38,277
Additions	5,724	-	-	5,724
Revaluations	111	-	430	541
At 31 March 2017	22,359	1,289	20,894	44,542
Depreciation				
At 1 April 2016	15,655	1,289	5,736	22,680
Charge in year	2,416	-	2,046	4,462
Revaluations	78	-	121	199
At 31 March 2017	18,149	1,289	7,903	27,341
Carrying amount at 31 March 2017	4,210	-	12,991	17,201
Carrying amount at 31 March 2016	869	-	14,728	15,597
Asset financing				
Owned	4,210	-	12,991	17,201
Carrying amount at 31 March 2016	4,210	-	12,991	17,201

6. INTANGIBLE ASSETS

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

Intangible assets comprise software and licenses.

6. INTANGIBLE ASSETS (Cont'd)

2016-2017	Software licences	Total
	£	£
Cost		
At 1 April 2016	30,760	30,760
Additions	-	-
At 31 March 2017	30,760	30,760
Amortisation		
At 1 April 2016	23,372	23,372
Charged in the year	6,258	6,258
At 31 March 2017	29,630	29,630
Carrying amount at 31 March 2017	1,130	1,130
Carrying amount at 31 March 2016	7,388	7,388
Asset financing		
Owned	1,130	1,130
Carrying amount at 31 March 2017	1,130	1,130

7. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2017-18	2016-17
	£	£
Amounts falling due within one year:		
Other Receivables	-	-
Prepayments and Accrued income	8,641	7,420
	8,641	7,420

8. CASH AND CASH EQUIVALENTS

	2017-18	2016-17
	£	£
Balance at 1 April	82,713	53,807
Net change in cash and cash equivalent balances	(47,626)	28,906
Balance at 31 March	35,087	82,713

The following balances at 31 March were held at:

Commercial banks and cash in hand	35,087	82,713
Balance at 31 March	35,087	82,713

9. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2017-18	2016-17
	£	£
Amounts falling due within one year:		
Trade Payables	8,608	5,469
Accruals	42,221	46,311
	50,829	51,780

10. CAPITAL COMMITMENTS

There were no capital commitments at 31 March 2018.

11. LEASES

Leases are classified as operating leases whenever the terms of the lease do not transfer substantially all the risks and benefits to the lessee. Rentals under operating leases are expensed to the Statement of Comprehensive Net Expenditure as incurred. COPNI is contracted to an agreement with the Equality Commission for Northern Ireland for occupancy of its current office space in Equality House. This agreement is for the period April 2016 until July 2021. £42,404 was included as an expense on rentals under operating leases in the Statement of Comprehensive Net Expenditure. Total future minimum lease payments under operating leases are given in the table below.

	2017-18	2016-17
	£	£
Buildings:		
Not later than one year	42,404	37,474
Later than one year and not later than five years	127,212	169,616
Later than five years	-	-
	169,616	207,090

12. CONTINGENT LIABILITIES

There were no contingent liabilities in 2017-18. (2016-17 £0)

13. RELATED-PARTY TRANSACTIONS

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

	2017-18	2016-17
DfC		
Grant-in-Aid	833,000	880,000
Total income from Related Parties	833,000	880,000
Equality Commission for Northern Ireland		
IT services - amount outstanding at the year-end was £0 (2016-17 - £0)	16,520	19,110
Premises - amount outstanding at the year-end was £518 (2016-17 - £0)	92,837	76,619
Finance support – amount outstanding at the year-end was £0 (2016-17 - £0)	1,000	1,000
	110,357	96,729
Department of Finance		
Business and Professional Services – amount outstanding at the year-end was £0 (2016-17: £0)	2,132	2,090
	2,132	2,090
Total expenditure with related parties	112,489	98,819

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

14. EVENTS AFTER THE REPORTING PERIOD

There are no events after the reporting period to note.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 23 October 2018.