

# **Annual report & financial statements for the year ended 31 March 2024**

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

**on**

**8<sup>th</sup> April 2025**

**Commissioner for Older People for Northern Ireland**

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## Commissioner's statement

I am pleased to present the Annual Report for the financial year 2023-24, the final full year of my term of office.

The past year has been an extremely busy one on a wide range of issues affecting older people across Northern Ireland. This year saw the publication of two research reports, one in relation to the rights of older people living in care homes and the other into the subject of ageism.

The first report called for changes to the Regional Care Home Contract to ensure stronger rights protections for residents living in care homes. My report highlighted a number of concerning instances of residents being evicted from their care home for reasons other than a change of care needs. This report received a strong response from the public and I believe it has really helped to highlight this important issue and will hopefully help bring about necessary changes to strengthen the rights of older people living in care home settings.

I was also delighted to publish our ageism report which summarised the findings of a series of events across Northern Ireland over the past year and an extensive survey of older people's experience of ageism. Some of the findings were quite shocking with almost half of older people surveyed having experienced ageism and almost two thirds feeling they are often viewed as a burden to society.

There has also been a lot of work to enable me to provide both written and oral evidence to the Covid-19 Public Inquiry which came to Belfast in late April. This particular module (Module 2C) of the inquiry dealt with decision making and political governance in Northern Ireland. I was designated as a core participant for this module and this involved me giving extensive evidence to the Inquiry. This evidence is important in informing the Inquiry about the impact of the pandemic in Northern Ireland and will hopefully lead to learnings on how things could have been done better in case we are ever faced with a pandemic in the future.

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

against plans from the Department of Infrastructure to remove the 60+ Smartpass, which would have been a very regressive and damaging move that would have negatively impacted on many older people across Northern Ireland. I was delighted that after several months of discussions that this decision was reversed, and older people will continue to avail of free public transport in Northern Ireland once they reach sixty years of age.

My team continues to advocate for older people over a large range of policy matters that affect older people's lives, and my legal team has again helped hundreds of individual older people and their families on a wide range of issues over the past year. While there are clearly challenging times ahead for all sections of society, I and my team will continue to champion the rights of older people, and work to ensure that we make Northern Ireland a better place in which to age.

Finally, my term as Commissioner came to an end in June 2024 after eight years in post. It has been an incredible honour and a privilege to have served two full terms as Commissioner and to have had the opportunity to meet with tens of thousands of older people during this time. Older people play such a valuable role in our lives and our community, and it is vital that their incredible contributions continue to be recognised and celebrated.

**Eddie Lynch**

**Caretaker Commissioner for Older People for Northern Ireland and former Commissioner for Older People for Northern Ireland.**

## Chief Executive's report

I am pleased to report another year of high performance and effectiveness on behalf of older people. This report will set out the delivery of the objectives planned this year and the successful achievement of the projects the Commissioner tasked us with. The one exception to the full achievement of objectives relates to the Programme for Government (PfG) and influencing government to include older people and their issues at the highest level of a new PfG. In 2023/24, the Executive has not yet published a new PfG, so we continue to work with Ministers and officials to influence policy development and recently presented a formal proposal to the First Minister and deputy First Minister. We have shared that proposal widely with other Ministers including the Minister for Finance. It is published on the COPNI website and will be amended and changed as the new PfG format and design is developed.

The staff of COPNI has now settled into an established pattern of hybrid working. Although traditionally office-based, COPNI staff have always been mobile. Meetings and events have been carried out face-to-face in our offices and in many other locations. We now have a hybrid working policy, which means that for most staff, there is a choice of working in the office, out and about where older people are, and from home. There are a number of days in the month when staff are in the office in small teams, or as a whole team. Some staff choose to work in the office full-time. The flexible hybrid approach is effective and close monitoring of performance does not demonstrate any decline in effectiveness. In accordance with the COPNI Act 2011, services are provided to older people where they live, when necessary. We visit clients in groups and individually where that is required or appropriate. The one area where a more technological approach and online meetings are less suitable is when we engage with older people who do not want or cannot deal with digital meetings. We always provide that choice and are happy to schedule face-to-face meetings and engagements.

This year we have taken on a large strand of additional work relating to the Covid 19 inquiry. We have a full time (fixed term) lawyer working on this matter and support from the Head of Legal and Advocacy services and Counsel. The Commissioner was supported in his attendance at the Module 2c hearings of the Inquiry held in Belfast this spring. He represented the views of older people and their families about what happened to them in care homes, and shielding at home during the Covid 19 pandemic. COPNI will continue to answer Rule 9 requests for information and evidence in future modules and to appear before the inquiry if

requested to provide oral evidence. We note the report of the inquiry published recently and look forward to hearing more.

At a time of economic pressure and still managing one-year budgets, COPNI has performed well to spend the budget allocated to it, for the benefit of all older people. You will read in this report that we have continued to provide high levels of advocacy support for older people who need help to engage with public authorities. We are continuing to defend the appeal of a Judicial Review on Continuing Health Care policy which was successfully challenged in the lower court. We have undertaken some other limited legal action on behalf of older people across a range of issues. Our research and policy advice team has been busy completing a range of advice to government which has been published this year, most notably the Commissioner's report into the potential misuse of the Regional Contract for Care Homes to evict older people from placements without any mechanism of appeal. We published a challenging report on the prevalence of Ageism in Northern Ireland. Both reports were evidenced by the direct experiences of older people and their views.

COPNI is adjusting to a new normal post-pandemic. Each year we report on progress against our business objectives, and this has been another successful year of delivery of advocacy support, litigation, research and engagement directly with older people about what matters to them. We delivered the objectives of this year's business plan despite taking on significant additional work arising from the UK-wide Public Inquiry on COVID-19. The performance report sets out more information about the outcomes of this year's business plan.

In governance matters, we continue to operate to the highest standards of corporate governance and to manage our grant in aid in full accordance with the principles of Managing Public Money. Our new senior management team is working well and ongoing recruitment in the Policy advice and research team has brought key skills and new ideas to our research programme.

Eddie Lynch's term of office ended just after year end (in June 2024), the team and I want to wish him well in future endeavours. We look forward to welcoming a new Commissioner and to the delivery of a new Corporate Plan, on their behalf. As always, we commit ourselves to advocating on behalf of older people. I am delighted that we are increasingly able to meet with them again face-to-face and hear directly from older people about the matters that are important to them.

**Evelyn Hoy**

**Chief Executive**

# Performance report

## Overview

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

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

The appointment of the Commissioner for Older People is made by the First Minister and deputy First Minister. The former Commissioner was Eddie Lynch who was appointed in June 2016 and reappointed for a second four-year term in June 2020. Mr Lynch operated in a caretaker role until December 2024, following the conclusion of his final term in June 2024.

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

The annual business plan for 2023-24 was approved by the Minister for Communities, Gordon Lyons, on 20 February 2024.

DfC provided COPNI with a resource budget allocation, including depreciation, of £1,399k in 2023-24. Of this £1,399k, £39k was ringfenced for depreciation relating to the implementation of IFRS 16, and £23k allocated for depreciation of fixed assets. COPNI was also provided with a capital budget of £65k for the 2023-24 financial year.

COPNI drew down Grant-in-Aid funding of £1,274k for the financial year 2023-24 (£1,510k 2022-23).

The allocated budget has been used to support older people in accordance with the 2023-24 business plan. The Commissioner continued to provide advice to government to meet the challenges of an ageing population in a focused and planned way, particularly in respect of reform of the Regional Care Home Contract to increase protections for residents of Care

Homes, tackling ageism in our society, the development of adult safeguarding legislation and improving services for older victims of crime.

## **Purpose, aims and activities**

The key aim of the Commissioner is to promote and safeguard the interests of older people in Northern Ireland. The Corporate Plan (2022-24) was submitted to the Department for Communities (DfC) in April 2022, and approved by the then Minister for Communities, Deirdre Hargey, on 21 November 2022.

## **Powers and duties of the Commissioner**

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

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

The statutory duties of the Commissioner are:

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

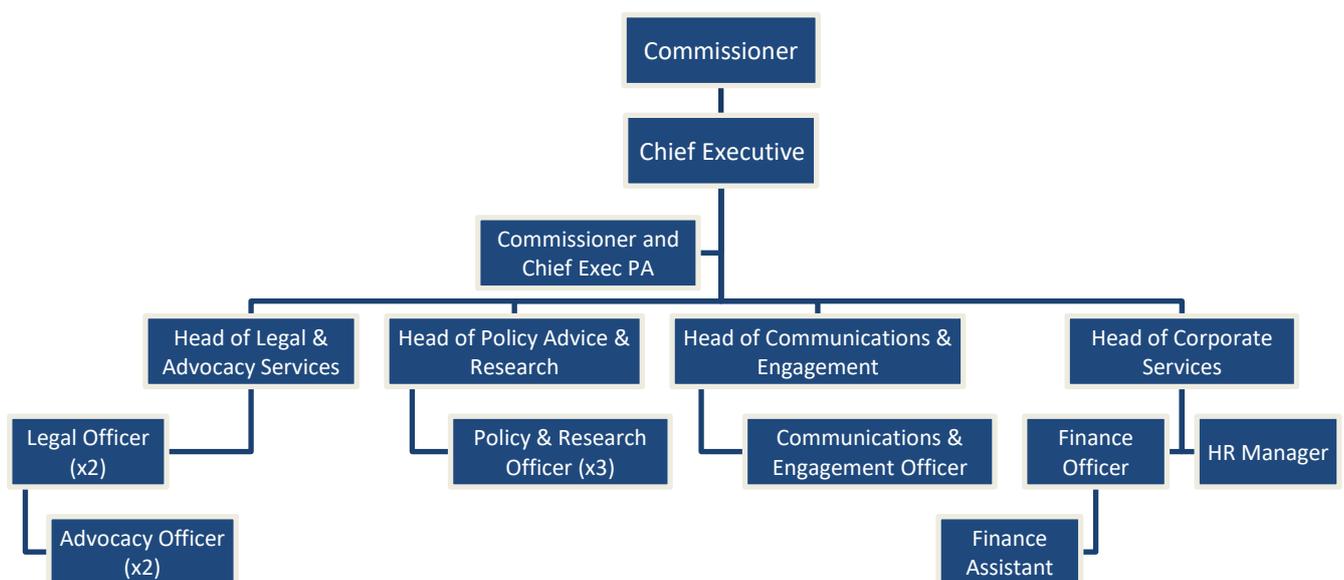
communicate with the Commissioner, their views are sought and the services of the Commissioner are made available to older people in their locality.

The general powers of the Commissioner are:

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

## Organisation structure

The organisation structure to support the Commissioner is shown below:



COPNI at 31 March 2024 had a Full Time Equivalent (FTE) staffing structure, including the Commissioner, of 18 as part of the pilot staffing structure. Original approval for headcount was granted by the Department of Finance (DoF) and the then Office of the First Minister and Deputy First Minister (OFMDFM) in 2012, providing approval for 16 staff (including the Commissioner) and the grades thereof. With some areas of work becoming significantly pressured and workloads heavily loaded, COPNI requested additional funding from the Department for Communities to pilot a revised staffing structure which primarily focussed on relieving pressures at Senior Management level. In 2021-22, the Department approved the additional funding to support this staffing pilot, on the basis that a full review of the staffing within COPNI, and a subsequent staffing restructure business case, would follow. This business case was submitted to DfC in the 2022-23 financial year and approved in December 2023. COPNI subsequently recruited the posts of Head of Legal and Advocacy and the Head of Corporate Services in the 2023-24 financial year.

## **Principal risks and uncertainties**

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

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

- The Chief Executive and SMT support, advise and implement the management of risks.
- Managers are responsible for encouraging good risk management practice within their designated managed area and reporting risks to a corporate level as appropriate. Corporate risk analysis is completed and reported to the Audit and Risk Assurance Committee (ARAC) at its quarterly meetings.
- COPNI maintains and regularly reviews a corporate risk strategy setting out the approach to the management of risk at all levels of the organisation. A risk register is used to monitor and report on the identification and treatment of risks.
- The ARAC has responsibility for oversight of the strategic risk management within COPNI and providing advice to the Commissioner. The ARAC committee meets quarterly each year and is comprised of three members appointed by the Commissioner as well as representatives from internal and external audit and an observer from the sponsoring department. More information on the ARAC is available in the Governance Statement.

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

## **COPNI's risk strategy and register**

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

The principal risks facing COPNI during the period 2023-24 were identified and reported in the risk register. These included:

- staffing and Human Resource planning;
- seeking resolution to ongoing disputes;
- IT security;
- UK COVID-19 Inquiry budgetary and capacity constraints; and
- funding pressures arising from budget allocation from Department for Communities.

COPNI incorporated risks in the themes of:

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

## **Going concern**

The statement of financial position as at 31 March 2024 shows net liabilities of £66,894, which are attributed to the COPNI's decision to defer drawing down all available cash at year end, and instead only draw cash when it is needed to cover expenditure, in line with the principles of good treasury management. This accrued expenditure includes the payment of the annual pay award, accounting provisions, as well other contracted services. Non-current assets have increased by £4,365, and current assets have decreased by £46,268, reflecting the lower bank balance at the end of the 2023-24 year, when compared to the prior year. Current liabilities have increased by £125,917 due to the accrual of the 2023 Pay Award and associated non-consolidated payment, as well as the increase in the provision on the balance

sheet in respect of both new and ongoing legal cases. Non-current liabilities have decreased by £38,617 solely due to the reducing future liabilities arising from implementation of IFRS 16. COPNI overspent its resource budget, excluding depreciation, by £8,003 and its capital budget was underspent by £1,501 in 2023-24. The overspend in the resource budget is exclusively related to the movement in accounting provisions in respect of outstanding legal cases post year end, owing to the absence of an Accounting Officer with the authority to sign the Accounts. The underspend in depreciation (including IFRS 16 depreciation) was £3,992, arising from delays in the commencement of the procurement process for the redevelopment of the website.

Funding of £1,306k has been confirmed for the 2024-25 financial year as per the Confirmed Allocation letter dated 05 June 2024, and COPNI's Accounting Officer is satisfied that COPNI is a going concern on the basis that it has a reasonable expectation COPNI will continue to operate for the foreseeable future. This assessment is further strengthened by the submission of the Business Plan 2024-25 to the Department, the approval of multi-year support for COPNI's involvement in the UK COVID-19 Inquiry, the approval of an increased staffing complement in the Strategic Review of Future Needs business case, and the publication of the recruitment competition for the next Commissioner. The financial statements are therefore prepared on the going concern basis.

## **Performance summary**

COPNI submitted a business plan for 2023-24 in February 2023 as required by the Management Statement and Financial Memorandum. The business plan was approved by the then Minister in February 2024. Progress made against the plan is set out in detail within the performance analysis on page 15.

The year 2023-2024 was one of renaissance for COPNI. Following a sustained period in which much of our policy work was reactive to issues arising from the COVID-19 pandemic and its aftermath, COPNI has made substantial, pro-active contributions to public policy through engagement, liaison, and publications. While for three quarters of the year, there was no Executive, COPNI worked with government departments and agencies to progress policy and practice which would empower older citizens. The policy work of COPNI has been exceptionally broad and effective over the year, addressing issues including cost-of-living

matters, digital inclusion, housing, transport, health and social care, crime and tackling ageism.

Despite the absence of a Health Minister during 2023, the Department of Health's Adult Protection Bill team continued to progress, and collaborate on, the much-anticipated adult protection legislation through quarterly meetings and liaison with COPNI. In addition, the Commissioner and his team engaged regularly with Department of Health officials on the issues of hospital waiting lists, care packages and domiciliary care.

In March 2024, the Commissioner published advice to government on the protection of residents in care homes, *Respecting Residents' Rights in Care Homes: A Review of the Regional Care Home Contract*. COPNI has since been invited to participate in a meeting of the Department of Health's taskforce responsible for reforming the Regional Care Home Contract to share our findings and recommendations.

As part of the Commissioner's priority to tackle ageism, outlined in the Corporate Plan 2022-24, COPNI organised a series of public engagements across Northern Ireland in Autumn 2023 on this issue. The events were well-attended, vibrant, and informative. The series of discussions provided the Commissioner with the basis for his report on the subject published in March 2024, *Are you ageist?: Older people's perceptions of ageism in Northern Ireland*. This publication has laid the groundwork for COPNI's ongoing public policy work tackling inequality in health care, in employment, in accessing public and commercial services, as well as promoting positive ageing in society.

Following the launch in April 2023 of the Commissioner's crime report, *A Different Crime: Offending Against Older People*, COPNI embarked on a series of follow-up meetings with justice agencies to promote the recommendations included in the report. The Commissioner welcomed the decision by the justice inspectorate, Criminal Justice Inspection Northern Ireland (CJNI), to explicitly incorporate COPNI's recommendations regarding older victims of crime within CJNI's own report which was published in September 2023.

In terms of the ongoing cost-of-living crisis, COPNI has continued to provide information and signpost people to specialist advice and support services. In addition, policy staff have worked with statutory units such as the Northern Ireland Pension Centre and Land and Property Services on communication issues relating to benefits. These liaisons have contributed to adjusted messaging to better promote access to financial supports for older

people. Similarly relating to cost-of-living increases for older people, the Commissioner and his team met with and advised Department for Infrastructure officials on funding of rural transport and on proposals to narrow the criteria for concessionary travel.

The recruitment of three highly effective Research and Policy Officers in late 2023, has provided COPNI with the technical resources to engage at a more substantive level on a broader range of issues relevant to older citizens than was previously the case. Over the course of 2023-2024, COPNI has submitted 19 formal written responses to public consultations on matters relevant to older people such as the SmartPass scheme and the Oral Health Plan for Older People. In the final quarter of 2023-24 alone, COPNI's Policy Unit has had fifteen engagements with officials from government and public bodies on matters ranging from reductions in postal services (OFCOM) to older people's participation in sport (Sport NI).

In 2023-2024, the Commissioner and staff have dedicated significant resources to preparing for the development of a new Corporate Plan with the drafting of scoping papers on key areas of public policy. Over the coming year, COPNI's priorities will continue to be informed by our advocacy support, public engagement, research, and policy developments across government.

## **Performance analysis**

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

The SMT, comprising the Commissioner, Chief Executive, Head of Legal and Advocacy, Head of Policy Advice and Research, Head of Communications and Engagement, and Head of Corporate Services, meet weekly and receive reports on progress of each project or operational plan. The progress is reported to the sponsoring department on a quarterly basis through performance and assurance reports and at accountability meetings.

The corporate risk register identifies risks that could prevent COPNI achieving the operational objectives identified in the annual business plan. Each risk identified is cross referenced to the relevant objective to which it relates. The risks are regularly reviewed and reported to the ARAC on a quarterly basis.

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

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

## Business plan objectives 2023-24

COPNI’s business plan for 2023-24 comprised 13 objectives as set out on the next page:

Ref	Business objectives
1	<p><b>Tackling Ageism</b></p> <p>The Commissioner will promote the provision of opportunities for, and the elimination of discrimination against older people and support the World Health Organisation’s (WHO) campaign on Tackling Ageism.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Carrying out a prevalence study to gain a better understanding of ageism and its impact on older people. The findings of the study will be used to inform Government policy and other policy makers.</li> <li>• Challenging the narrative around age and ageing by developing an awareness campaign on the impact of Ageism on NI society and work with key stakeholders including the media.</li> <li>• Working with Government to bring forward the relevant legislation required to end the discrimination for Older People in relation to accessing goods, facilities and services and push for the development</li> </ul>

Ref	Business objectives
	<p>and introduction of legislation in NI in the next mandate. (Subject to the return of the Assembly). Visits to Older people (OP) where they live, work, and socialise, ensuring equal geographical spread across Northern Ireland.</p> <ul style="list-style-type: none"> <li>• Conducting 6 engagements across NI with older people to gain their insight and experience on ageism.</li> <li>• Issuing a survey and press release with the findings of this engagement.</li> <li>• Publishing a comprehensive report on Ageism.</li> <li>• Holding meetings with the leaders of the 5 political parties on the issues of Ageism as identified in from the prevalence study.</li> <li>• Requesting Government action on addressing key issues and implementing the relevant Age Goods, Facilities and Services legislation in Northern Ireland.</li> </ul>
2	<p><b>Participation in the UK COVID-19 Public Inquiry</b></p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Applying for the relevant modules in the UK Public Inquiry within the requisite deadline set by the Inquiry.</li> <li>• Responding to all requests for information and all calls for evidence within the deadline period set by the Inquiry.</li> <li>• Reviewing and considering evidence provided by the Inquiry as and when it is received.</li> <li>• Participating in the hearing for Module 2c of the Inquiry. Meet with the Legal representatives when required, to discuss progress and next steps.</li> </ul>
3	<p><b>Human Rights of Older People in Care Homes (Improving Health &amp; Social Care)</b></p>

Ref	Business objectives
	<p>Promote and protect the human rights of older people in care homes through the Regional Contract.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Securing additional legal advice on the regional care home contract with the aim to publish a Commissioner’s View document on the findings of the research and take appropriate action with the relevant authorities to seek improvements.</li> <li>• Providing advice to Government on the introduction of the Adult Protection Bill.</li> <li>• Liaising with the Departmental officials and Perm Sec (in the absence of a gov’t minister) on the progress of the Reform of Adult Social Care in NI, and timetable for implementation.</li> </ul>
4	<p><b>Crime and Older People (including Scamwise Partnership)</b></p> <p>Work with partners in the criminal justice system and offenders to increase understanding of whether older people are deliberately targeted by offenders due to their age and/or vulnerability and provide advice to relevant agencies on the recommendations of the research and consider appropriate actions/improvements.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Providing advice to Government and relevant agencies on the key recommendations of the “A Different Crime” report and seek appropriate actions/improvements.</li> <li>• Working with criminal justice agencies, including the Criminal Justice Inspectorate to ensure the recommendations in COPNI’s Crime and Justice: The Experience of Older People in Northern Ireland Commissioner’s report 2019; are embedded in their investigatory work.</li> </ul>

Ref	Business objectives
	<ul style="list-style-type: none"> <li>• Examining the potential for further partnership working through engagement with the PSNI Strategic Lead for Older People to improve the safety of older people.</li> <li>• Working with the relevant voluntary and community sector to better support older people who have been victims of crime.</li> <li>• Fully participating in the Scamwise partnership, enable the sharing of information through social media and through the organisation’s website to raise awareness amongst older people of how to identify and protect themselves from scams.</li> </ul>
5	<p><b>Programme for Government</b></p> <p>The Commissioner will continue to call on Government (via Gov’t officials in the absence of an NI Executive) and seek high level commitments to older people in a new Programme for Government (PfG).</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Meeting departmental officials/party leaders, MLAs, and officials to further promote inclusion of a specific older people’s outcome in the PfG and seek commitment the addition of specific objectives targeted at improving the lives of older people.</li> <li>• Working with DFC to ensure the timely development of a new and meaningful Active Ageing Strategy for NI.</li> </ul>
6	<p><b>Responding to public consultations from relevant authorities regarding matters that may impact older people and those who care for them.</b></p> <p>COPNI will develop and submit responses to relevant public consultation exercises on issues of strategic relevance and importance to older people from (1st April 2023 - 31st March 2024).</p> <p>We will deliver by:</p>

Ref	Business objectives
	<ul style="list-style-type: none"> <li>• Ensuring that COPNI is a key consultee with all relevant public bodies.</li> <li>• Ensuring officer resources are allocated to adequately respond to consultations that are most impactful on older people.</li> <li>• Ensuring consultation responses are submitted to a high quality and professional standard. within published deadlines.</li> <li>• Ensuring that, if the consultation topic is of serious or significant nature, the Commissioner engages directly with older people on the specific issue, and/or issues a media release drawing attention to the Commissioner's/older peoples' views.</li> </ul>
7	<p><b>Communications &amp; engagement with older people</b></p> <p>Planned engagement with older people will be organised around the themes and key actions contained within the corporate plan and will involve the following.</p> <ol style="list-style-type: none"> <li>1. Attendance at seminars, consultation events, key stakeholder meetings and conferences.</li> <li>2. Visits to Older people (OP) where they live, work, and socialise.</li> <li>3. Ongoing responses to invitations from OP groups &amp; other key statutory stakeholders – DFC, DOH, Welsh Commissioner, Consumer Council, Utility Regulator, All Party groups, etc.</li> <li>4. Engagement with Media, social media &amp; TV.</li> <li>5. Engagement with Government focused on key legislation and policy issues and producing advice to government based on technical or academic/professional evidence.</li> <li>6. Re-development of organisation's website to enhance platform engagement, accessibility and provide users with easier access to information. Due to delay</li> </ol>

Ref	Business objectives
	<p>in approvals of the Business Case, this was unable to be completed in 2022/23 due to budget restrictions and is a key priority for the coming year.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Attendance at events on a geographical basis across NI.</li> <li>• Meeting with key stakeholders on priority issues as identified in the corporate plan.</li> <li>• Engaging with Media, social media, Radio, TV and website.</li> <li>• Focussing on section 75 groups/ to include women, diversity, and inclusion of minority groups.</li> <li>• Procuring a new website designer to ensure optimum functionality and that website is up to date with latest accessibility requirements.</li> </ul>
8	<p><b>Responding to Older People who contact the Commissioner for assistance. (Signposting, advocacy, legal support etc.)</b></p> <p>This work stream focuses on the management of legal cases, advocating for individual older people in compliance with all internal policies and good practice. This primarily involves alternative dispute resolution or provision of financial support in the preparation and litigation of cases where resolution has not been successful.</p> <p>This area of work increases steadily year on year, which is evident in the number of requests for assistance. Cases dealt with are complex and require specialist legal advice and advocacy focused work.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Dealing with approximately 100+ live and complex cases.</li> <li>• Responding to public enquiries and complex cases.</li> <li>• Supporting requests for funding support in line with acceptance criteria.</li> </ul>

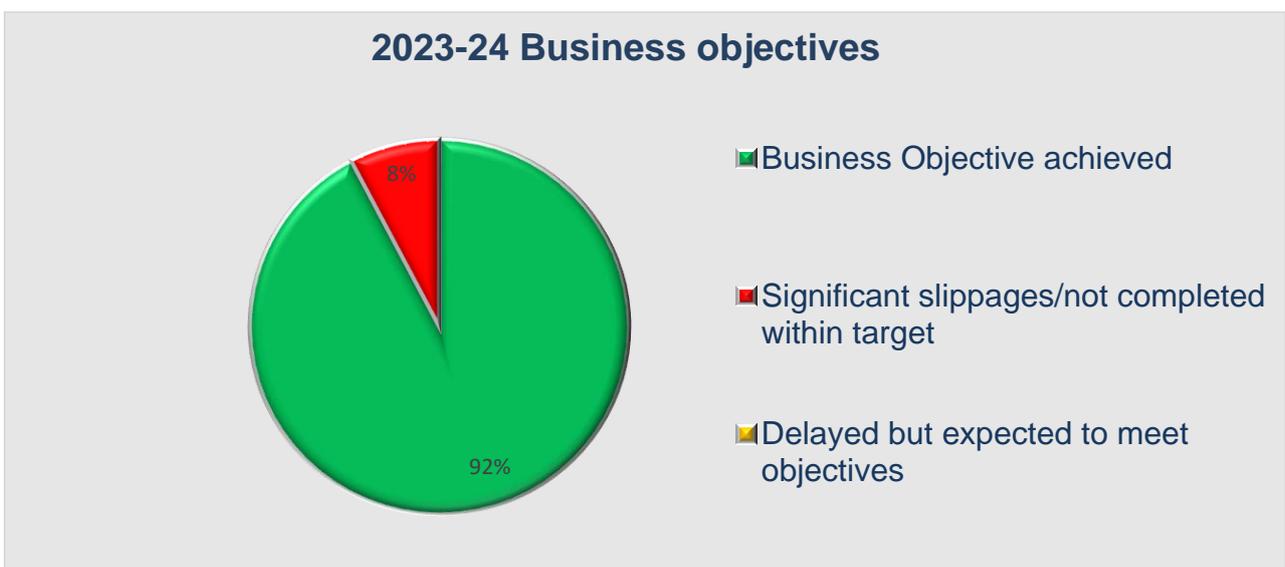
Ref	Business objectives
	<ul style="list-style-type: none"> <li>Engaging with key partners (PSNI, DoJ, Office of Care and Protection) to identify strategic themes emerging from case work.</li> </ul>
9	<p><b>Corporate Governance</b></p> <p>The Commissioner (Accounting Officer) will ensure the efficient and effective management of staff and resources to support the achievement of all the Commissioner's objectives. The Commissioner will ensure that appropriate internal controls and governance systems are in place that include Finance, Human Resources, Planning, Performance Management and Reporting.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>Submitting a costed outcomes-based business plan to DfC.</li> <li>Developing, monitoring, and reporting on project plans for specific pieces of work.</li> <li>Regularly reviewing of policies.</li> <li>Timely completion of internal and external audit recommendations</li> <li>Completing staff skills audit &amp; training plan.</li> <li>Managing existing contracts effectively.</li> <li>Undertaking a mandatory Section 21 Review of COPNI's Legislation.</li> </ul>
10	<p><b>Financial Management</b></p> <p>The Commissioner (Accounting Officer) will ensure the efficient and effective management of financial resources to support the achievement of all the Commissioner's objectives. The Commissioner will ensure that appropriate internal financial controls and systems are in place to ensure regularity and probity of expenditure and reduce the risk of fraudulent activity.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>Monthly approval of Consumption Report to be forwarded to DfC</li> <li>Monthly cash drawdowns</li> </ul>

Ref	Business objectives
	<ul style="list-style-type: none"> <li>• Obtain an unqualified audit opinion of financial statements from NIAO.</li> <li>• Demonstrating transparency of expenditure and budget projections, including pressures.</li> <li>• Ensuring funding for the COVID-19 UK Public Inquiry is in place and managed effectively.</li> </ul>
11	<p><b>Risk Management</b></p> <p>The Commissioner (Accounting Officer) will ensure the efficient and effective management of risk to support the achievement of all the Commissioner's objectives.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Ensuring a robust risk management process is in place and followed.</li> <li>• Preparing, approving, and submitting monthly and quarterly departmental reports on accountability and performance and attend Accountability meetings.</li> <li>• Meeting every quarter with the Audit and Risk Assurance Committee.</li> </ul>
12	<p><b>Pay dispute</b></p> <p>Resolve the ongoing pay dispute with staff relating to the provision of pay progression.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Securing DoF and DfC approval of Commissioner's business case to uplift staff pay in accordance with the relevant pay progression scales.</li> <li>• Paying eligible staff back pay in accordance with legal advice.</li> <li>• Making payment of retrospective entitlements to staff.</li> </ul>

Ref	Business objectives
13	<p><b>Organisation review</b></p> <p>Seek approval of the implementation of the organisational review including recruitment of new staff, re-organisation of existing divisions, and adjustment to scheme of delegation.</p> <p>We will deliver by:</p> <ul style="list-style-type: none"> <li>• Seeking approval by the submission of business case and any associated documentation to DFC/DOF.</li> <li>• Recruiting and inducting of new staff and re-organisation of existing divisions.</li> </ul>

## Business plan delivery

Out of the 13 objectives in the business plan, 12 were achieved in full. The single objective that was not achieved in 2023-24 refers to progress on the Programme for Government, which was unable to be progressed in the absence of an Executive for much of the financial year.



The table below details the actions taken towards completion of the objectives included in the 2023-24 business plan, including the RAG (red, amber, green) status at 31 March 2024.

Project	Status at March 2024	Comments
1. Tackling Ageism	Green	<ul style="list-style-type: none"> <li>• The survey content and format for COPNI's 'Tackling Ageism' Survey has been circulated with more than 330 respondents.</li> <li>• Six outreach events with 150 older people took part in locations across NI – Armagh, Antrim, Downpatrick, Omagh, Fermanagh and Derry.</li> <li>• Report on Tackling Ageism with findings from survey and roundtable events, published in March 2024.</li> <li>• Dialogue continues with government departments to address inequalities in statutory service provision for older citizens through consultation responses. These responses include: Department for Infrastructure's (DfI) Consultation on the Northern Ireland Concessionary Fares Scheme 'SmartPass' (3/7/23); Department of Health's (DoH) Consultation on the Equality Impact Assessment of the 2023-24 Budget Outcome (10/7/23); and the Consultation by Regulation and Quality Improvement Authority (RQIA) on the Establishment of a Shared Intelligence Framework for Health Care Related Regulators in Northern Ireland (22/9/23).</li> </ul>
2. Participation in the UK COVID-19 Public Inquiry	Green	<ul style="list-style-type: none"> <li>• COPNI has applied for Core Participant Status in Modules 1, 2c and 3, and have been granted Core Participant Status in module 2c.</li> </ul>

		<ul style="list-style-type: none"> <li>• COPNI participated in the Preliminary Hearing for module 2c in London and three subsequent Preliminary Hearings remotely, in preparation for the hearing of module 2c in April 2024.</li> <li>• COPNI received two Rule 9 Requests in respect of Module 2c and module 3. The Rule 9 request for Module 2c was completed by year end complete and shared with the all other Core Participants within that module. The Rule 9 request for Module 3 was drafted and feedback has been received from the Inquiry, ahead of finalisation.</li> <li>• COPNI met with legal representatives regularly to discuss progress and deadlines, as well as dealing with issues around funding.</li> <li>• A business case for multi-year funding of COPNI's participation in the Inquiry was approved in February 2024.</li> </ul>
<p>3. Human Rights of Older People in Care Homes (Improving Health &amp; Social Care)</p>		<ul style="list-style-type: none"> <li>• The Care Home report "Respecting residents' rights in care homes - A Review of the Regional Care Home Contract by the Commissioner for Older People for Northern Ireland" was published in March 2024.</li> <li>• Regular meetings with the Adult Protection Bill team continued to take place.</li> <li>• Regular meetings with the Director of Older People Services continued.</li> </ul>
<p>4. Crime and Older People (including Scamwise Partnership)</p>		<ul style="list-style-type: none"> <li>• Constructive dialogue continued with stakeholders regarding offending against older people.</li> <li>• The Chief Executive and Head of Legal met with representatives of the Police Ombudsman for Northern Ireland to discuss an ongoing review of the policies, procedures and practices of the Police Service of Northern Ireland (PSNI) in relation to vulnerability, specifically older people.</li> </ul>

		<ul style="list-style-type: none"> <li>• Criminal Justice Inspection Northern Ireland (CJNI) published 'An Inspection of the Criminal Justice System's Approach to Vulnerable Older People in Northern Ireland' (14/09/23) which refers positively and repeatedly to the work of COPNI.</li> <li>• The Commissioner was interviewed for CJNI's Podcast to mark the launch of the report (September 2023).</li> <li>• The Commissioner was quoted in PSNI press release on scams campaign against older people (October 2023).</li> <li>• The Policy Unit participated in the Northern Ireland Human Rights Commission's (NIHRC) evidence gathering event (September 2023) on compliance with the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (Istanbul Convention).</li> <li>• Scamwise Partnership meetings are ongoing.</li> </ul>
5. Programme for Government		<ul style="list-style-type: none"> <li>• COPNI has continued to emphasise its position outlined in its response to the draft Programme for Government Consultation in meetings with government officials including DfI and DoH. In the absence of an Executive for a significant part of the financial year, work was unable to be progressed as planned initially, and will now form the basis for a larger project in 2024/25.</li> </ul>
6. Responding to public consultations from relevant authorities regarding matters		<ul style="list-style-type: none"> <li>• COPNI continues to engage in relevant consultations through meetings, workshops and in the submission of high-quality written consultation responses.</li> <li>• Recent consultation responses include the following subjects: DfI's Consultation on Northern Ireland</li> </ul>

<p>that may impact older people and those who care for them.</p>		<p>Concessionary Fares Scheme 'SmartPass' (3/7/23); DoH's Consultation on the Equality Impact Assessment of the 2023-24 Budget Outcome (10/7/23); the Consultation by RQIA on the Establishment of a Shared Intelligence Framework for Health Care Related Regulators in Northern Ireland (22/9/23); and DfC's Safeguarding Forum Review (18/9/23).</p> <ul style="list-style-type: none"> <li>• Details of all 19 consultation responses can be found on pages 36-37.</li> </ul>
<p>7. Communications &amp; engagement with older people</p>		<ul style="list-style-type: none"> <li>• The Commissioner has attended 49 engagements this year, including engagements with minority groups. The Commissioner met twice with older women from the LGBTQ+ community as well as older members of the Muslim community in Belfast.</li> <li>• In September the Commissioner hosted 6 events across Northern Ireland with over 150 older people.</li> <li>• The Commissioner attended the global ageing conference in Glasgow.</li> <li>• COPNI issued 24 press releases/statements.</li> <li>• COPNI received 65 media bids, 45 of which were accepted which means, either a statement was issued or the Commissioner was interviewed.</li> <li>• The Commissioner carried out 22 broadcast interviews in 2023/24.</li> <li>• The new COPNI website went live on 26 March 2024.</li> <li>• Facebook likes increased by 162 this year.</li> </ul>
<p>8. Responding to Older People who contact the Commissioner for assistance.</p>		<ul style="list-style-type: none"> <li>• COPNI undertook 482 new cases/enquiries in 2023/24.</li> <li>• COPNI was successful in the Judicial Review against the Department of Health into Continuing Healthcare in June 2023, with the ruling</li> </ul>

<p>(Signposting, advocacy, legal support etc.)</p>		<p>subsequently appealed and the appeal hearing due to be heard in September 2024.</p> <ul style="list-style-type: none"> <li>• The Commissioner also intervened as a Third Party in court proceedings involving a HSCT and a private individual in which the individual was defending attempts by the Trust to obtain a pre-emptive Deprivation of Liberty Order.</li> <li>• COPNI engaged regularly with key partners as appropriate. Monthly review meetings were held with Belfast and South Eastern Trust as well as quarterly meetings with RQIA to discuss emerging and ongoing issues.</li> <li>• COPNI liaised with the Office of Care and Protection (OCP) on financial management of patient funds by official solicitor and challenged the blanket freezing of all a patient’s accounts, including joint accounts.</li> <li>• COPNI engaged with the Law Society of Northern Ireland, STEP and private practice solicitors regularly to increase awareness of the work of the legal department to ensure the recourse is being used fully.</li> </ul>
<p>9. Corporate Governance</p>		<ul style="list-style-type: none"> <li>• Monitoring and reporting on performance against key targets and objectives as set out in the Business Plan 2023/24.</li> <li>• Monthly review of policies and procedures register.</li> <li>• Audit recommendations completed in line with projected timescales.</li> <li>• Training needs from Personal Performance Agreements (PPAs) included in staff training plan, along with input from Chief Executive and Head of Corporate Service in respect of any wider training needs.</li> </ul>

		<ul style="list-style-type: none"> <li>• Contracts were managed in line with terms and specification of contract.</li> <li>• Article 21 review of COPNI's legislation completed by legal counsel, for submission to DfC.</li> </ul>
10. Financial Management		<ul style="list-style-type: none"> <li>• Consumption Reports and Drawdown requests completed monthly and submitted to DfC by set deadlines.</li> <li>• An unqualified audit opinion was received from NIAO in respect of the 2022/23 audit, with only one recommendation within the Report to Those Charged with Governance.</li> <li>• COPNI's financial position, including pressures or easements, shared with the ARAC on a quarterly basis.</li> <li>• COPNI secured approval of business cases for both an increase in COPNI's staffing complement (Strategic Review of Future Needs) and multi-year participation in the UK COVID-19 Inquiry, in the absence of which significant financial pressures were arising.</li> </ul>
11. Risk Management		<ul style="list-style-type: none"> <li>• COPNI's Senior Management team undertake quarterly risk register review meetings, assessing both new and existing risks, and developing controls to mitigate the likelihood or impact of these risks.</li> <li>• The Risk Register is shared with DfC and the ARAC on a quarterly basis, for discussion at both the Accountability and ARAC meetings.</li> </ul>
12. Pay dispute		<ul style="list-style-type: none"> <li>• Business case approved for backpay for all current staff back to April 2020 (commencing on point 1 of the scale) – all current staff now on pay progression scales. Backpay in respect of this business case was paid in November 2023.</li> </ul>

		<ul style="list-style-type: none"> <li>• Second business case with DfC for approval, relating to current staff whose eligibility for backpay pre-dates April 2020.</li> </ul>
13. Organisational review		<ul style="list-style-type: none"> <li>• Strategic Review of Future Needs business case was approved in December 2023.</li> <li>• COPNI has recruited the Head of Legal and Advocacy and the Head of Corporate Services posts on a permanent basis.</li> <li>• Hybrid working policy being developed using feedback from staff, following various pilots, for review on an annual basis.</li> </ul>

## Communications and engagement

The overall aim of the communications and engagement team is to deliver effective communication that is timely, accurate, relevant, and reliable through a range of appropriate methods, formats, and channels, all of which support COPNI's strategic objectives. The team recognise the importance of the Commissioner's presence in local and national media across Northern Ireland, and the ability that utilising the media platform has in helping the Commissioner to influence public opinion as well as to champion the interests of older people by commenting on a wide range of issues.

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

## Media

In 2023-24 COPNI received 65 media bids as shown in table below:

Quarter	Media bids
1	13
2	20
3	9
4	23
<b>Total</b>	<b>65</b>

This compared to 62 media bids received in 2022-23 and 84 media bids in 2021-22 (unusually high due to the continued aftermath of the COVID-19 pandemic). 45 of these media bids in 2023-24 were accepted, with either a statement issued, or a broadcast interview carried out. A total of **24** statements/press releases were issued by COPNI in 2023-24. There were also **178** pieces of media coverage.

## Engagements

In total there were 49 engagements for the 2023-24 financial year, 47 of which were face-to-face. By comparison, the previous financial year had 28 face-to-face engagements. The Commissioner continues to make efforts to engage with underrepresented minority groups.

## Policy, advice and research

The policy, advice and research team provides advice on issues of strategic importance to the Commissioner. COPNI does not create government policy but as established in section three of the COPNI Act 2011, the Commissioner's duties include providing guidance to government on issues of significance to older people. The role of the policy, advice and research team is to create the evidence base on which the Commissioner acts, speaks publicly, and provides advice to government.

The policy, advice and research team is responsible for the delivery of many of the priorities contained within the COPNI business plan. Noted below is an outline of work conducted by the team in 2023-24.

### **Adult Social Care**

In 2023-2024, COPNI continued its quarterly engagement with the Department of Health's Adult Protection Bill Drafting Team, who are preparing the groundwork for the Bill and draft statutory guidance for the Northern Ireland Executive. The officials are optimistic that the commencement of the legislative process to enhance protections of adults at risk will occur at an early stage of the re-convened Assembly.

During the past year, the Commissioner and team met regularly with the Director of Disability and Older People's Services at the Department of Health to discuss waiting lists, hospital discharge, care packages and staff shortages. Discussions focussed on the delivery of mitigations and interventions to alleviate these issues.

The Commissioner continued work with the Department of Health and the RQIA on the implementation of recommendations arising from the Home Truths report on failures of care at Dunmurry Manor Care Home. In September 2023, COPNI contributed written advice to the Regulation & Quality Improvement Authority, in response to proposals for the *Establishment of a Shared Intelligence Framework for Health Care Related Regulators in Northern Ireland*.

COPNI engaged with the Strategic Planning and Performance Group (SPPG) within the Department of Health on the reform of adult social care, in particular regarding the rights of residents in residential and nursing care. In March 2024, the Commissioner published advice to government on the protection of residents in care homes, *Respecting Residents' Rights in Care Homes: A Review of the Regional Care Home Contract*. COPNI has since been invited to attend a meeting of the SPPG forum responsible for reforming the Regional Care Home Contract to share our findings and recommendations.

### **Ageism**

Tackling ageism—the overarching theme of the current Corporate Plan—has been a priority for the Commissioner during the past year. This priority area is aligned to the Global Campaign to Combat Ageism, an initiative supported by the World Health Organisation's

(WHO) member states. The overarching aim of this campaign is to change the narratives around ageing and help create a world for all ages.

To better understand the extent to which older people experience ageism in their lives, COPNI organised six engagement events across Northern Ireland, alongside a survey of over 300 older people. The experiences of older people of institutional ageism, interpersonal ageism and self-directed ageism were collated and contextualised in a report published in March 2024, *Are you ageist?: Older people's perceptions of ageism in Northern Ireland*. This publication has laid the groundwork for COPNI's ongoing public policy work tackling inequality in health care, in employment, in accessing public and commercial services, as well as promoting positive ageing in society.

## **Crime**

Following the launch of COPNI's *A Different Crime: Offending Against Older People* in April 2023, the Commissioner and his team continued working with partners operating in the justice system. COPNI held meetings with PSNI officers to discuss the findings of COPNI's research and measures to better meet the needs of older victims. Promisingly, a series of meetings with the Criminal Justice Inspection (CJINI) team culminated in an explicit endorsement of COPNI's recommendations directed to the PSNI and the Public Prosecution Service (PPS) in CJINI's own report on older victims, published in September 2023.

## **Cost of Living**

In terms of the ongoing cost-of-living crisis, COPNI has continued to provide information and signpost people to specialist advice and support services. In addition, policy staff have worked with statutory bodies such as the Northern Ireland Pension Centre and Land and Property Services on communication issues relating to benefits. These liaisons have contributed to adjusted messaging to better promote access to financial supports for older people.

The Commissioner and his team met with Department for Infrastructure officials on funding of rural transport and on proposals to narrow the criteria for the SmartPass travel scheme. COPNI's detailed written response to DfI's consultation on the proposals was published, widely quoted in the media and re-used by third sector bodies and individual citizens opposed to reductions in the scheme.

## **COVID-19 Pandemic**

In the aftermath of the pandemic, COPNI has played a significant role highlighting the long-term impacts on older people and upon the public and commercial services on which they frequently rely. Not only have older people experienced physical and psychological impacts as a result of the pandemic restrictions but many services such as GP provision have not returned to pre-pandemic formats. The Commissioner, in private and public forums, has highlighted the risks of poorer service delivery for older people becoming embedded in society under the guise of 'it worked during the pandemic' without further equality impact assessments.

During 2023-2024, COPNI has committed significant resources to preparing and participating in the COVID-19 Inquiry. The legal team and the policy, advice and research team have scrutinised tens of thousands of documents to ensure that lessons are learned in terms of the protection of older people. COPNI is committed to engaging with the COVID-19 Inquiry to identify what went wrong during the pandemic, where failings occurred, and what can be done to prevent similar occurrences during future crises. The Commissioner has been preparing to effectively utilise his role as a core participant in Module 2C of the COVID-19 Inquiry, which relates to core UK decision-making and political governance.

## **Ongoing**

During 2023-2024, the policy, advice and research team have produced several influential pieces of research on issues such as ageism, crime, adult social care and public transport. In each of these areas, the perspective of the Commissioner has been highlighted in the media and acknowledged by government decision-makers for further consideration. COPNI will continue to build on the momentum achieved through high quality research and policy advice in 2024-2025.

COPNI will continue to emphasise in discussions with government departments and through publications the importance of legislation to prevent discrimination against older people accessing goods, facilities, and services. Similarly, the team is currently drafting advice to government on the importance of including a priority within the next *Programme for Government* document focussed on Northern Ireland's ageing population.

## Public consultations

The policy, advice and research team is responsible for responding to public consultations by relevant authorities on matters that may impact older people. Throughout 2023-2024, a total of 19 consultation responses were submitted by the team. A list of consultation responses submitted by COPNI to public bodies in 2023-24 is set out below.

Consulting Organisation	Subject
Derry City and Strabane District Council	Draft Age Friendly Strategy
Department of Justice	Draft Domestic and Sexual Abuse Strategy 2023-2030
Department for Communities	Equality Impact Assessment Budget 2023-2024
Department for Infrastructure	Equality Impact Assessment Budget 2023-2024
Department for Infrastructure	Consultation on Northern Ireland Concessionary Fares Scheme 'SmartPass'
Department of Health	Equality Impact Assessment Budget 2023-24
Department of Agriculture Environment and Rural Affairs	Climate Change Reporting by Specified Public Bodies – Developing New Regulations
Department for Communities	Safeguarding Forum Review
Regulation & Quality Improvement Authority	Establishment of a Shared Intelligence Framework for Health Care Related Regulators in Northern Ireland
Department of Health	Oral Health Improvement Plan for Older People

Department for Infrastructure	Water and Sewerage Charges: Options for Revenue Raising
Executive Office	Good Relations Indicators Readership Survey Evaluation
Department for Communities	Voluntary and Community Sector Infrastructure and Support Policy Framework
Belfast Health & Social Care Trust	Equality Impact Assessment on Implementation Plan to Close Muckamore Abbey Hospital
Department of Health	Audit of Inequalities
Ofcom	Future of the Universal Postal Service
Consumer Council	Draft 2024-2025 Forward Work Programme
Department for Communities	Housing Statistics User Engagement Survey
Causeway Coast and Glens Borough Council	Draft Age-Friendly Strategy and Action Plan

## Legal and advocacy

During 2023-24 there was an increase in overall cases dealt with by the legal and advocacy team, 482 in 2023-24 compared to 452 in 2022-23. At the end of March 2024 there were 199 cases still live.

Type of case	2023-24	2022-23	2021-22	2020-21	2019-20
<b>Enquiries</b>	261	264	338	343	267
<b>Casework</b>	221	188	225	240	109
<b>Total cases</b>	482	452	563	583	376

In 2023-24 the legal team continued to engage with older people and public authorities in person, by telephone and by video meetings, to robustly representing the interests and rights of many older people.

Total cases increased by 30 representing a 6.6% increase. The Commissioner continued to exercise his more formal powers of litigation participating as third party intervener in High Court proceedings as well as defending Court of Appeal proceedings. The team continued to work as independent advocates for older people with public authority parties, using the ‘soft powers’ granted to the Commissioner to seek speedy and effective resolution to the challenges presented. However, in more complex cases, the legal team will remind third parties that the Commissioner has significant statutory powers and, if necessary, will take legal action if required to champion the rights of older people.

Below is a summary of some of the work undertaken by the legal and advocacy team in 2023-24:

- In 2021-22 the Commissioner issued a Judicial Review of the Department of Health’s policy on continuing healthcare in Northern Ireland on behalf of an older person living with multiple sclerosis in a nursing home. The Judicial Review challenged, among other things, the decision of the Belfast Health and Social Care Trust who declined to provide Continuing healthcare funding to an older person with significant clinical needs. The review also challenges the lawfulness of the Department of Health’s revised 2021 policy relating to continuing healthcare. The case was heard in October 2022 with judgment being delivered in June 2023. This significant case straddled three financial years. The Court found that the decision in respect of the older person was “procedurally unfair” and ruled that a reassessment was to be made using a lawful process and following guidance from the Department of Health. Additionally, the Court quashed the 2021 policy on the basis that it was adopted in breach of its obligations to have due regard to the need to promote equality of opportunity under section 75 of the Northern Ireland Act 1998. Following the decision of the Court, the

Department of Health lodged an Appeal and this is ongoing. The final hearing of the matter is listed for September 2024.

- The Commissioner also intervened as a Third Party in court proceedings involving a HSCT and a private individual in which the individual was defending attempts by the Trust to obtain a pre-emptive Deprivation of Liberty Order. The Commissioner recognises that depriving a person of his or her liberty is one of the most serious infringements of a person's human rights and, therefore, the Mental Capacity Act (Northern Ireland) 2016 (which has yet to be fully implemented) treats detention amounting to a deprivation of liberty as one of the most serious interventions that can be done to a person who lacks capacity. An enlargement of these powers by the court would be a dangerous precedent for the older population of Northern Ireland. Again, this case straddled two financial years with judgment being delivered in our favour in August 2023.
- The Commissioner's legal team has been involved in a large number of cases involving domiciliary care in Northern Ireland. A combination of budgetary cuts and an aging population has seen unprecedented demand for care in the community. This is a trend of cases which is expected to continue.
- The Commissioner's legal team continues to see an increasing trend in the number of private care homes issuing notices of eviction to residents whose needs are still being fully met, but whose families or carers are raising issues with care homes about the quality of their care. The legal team assisted the Policy Department with COPNI's report "Respecting residents' rights in care homes. A Review of the Regional Care Home Contract by the Commissioner for Older People for Northern Ireland" examined the extent to which older people's human rights are protected regarding tenancy in care homes through the 'Regional Contract' between Care Homes and the Health and Social Care Trusts.

In addition to the day-to-day casework, the legal department has actively contributed to the UK COVID-19 Public Inquiry which has been set up to examine the UK's response to the COVID-19 pandemic. The Inquiry was opened on 20 July 2022 by the Chair, Baroness Heather Hallett. During 2022-23 the Commissioner applied for Core Participant Status in Modules 1, 2c and 3. Core Participant Status was granted in respect of Module 2c. The hearings in respect of module 2c were listed for April 2024 which meant that the significant preparatory work was carried out in 2023-24 financial year. This included the review of all

written evidence submitted to the Inquiry which ran to tens of thousands of documents. The legal department assisted the Inquiry by considering the evidence proposals of each oral witness and suggesting additional lines of questioning. Opening oral and written statements were drafted and submitted in the 2023-24 financial year with the work continuing into 2024-25.

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

## **Financial performance**

The financial statements commencing on page 77 detail the results for the year. The financial statements comprise the statement of comprehensive net expenditure, the statement of financial position, the statement of cash flows, the statement of changes in taxpayer' equity, and supporting notes in the pages that follow.

Comprehensive net expenditure for the year was £1,403,202 (2022-23: £1,424,940) and COPNI's capital expenditure was £63,499. The Commissioner was funded by DfC in 2023-24, and the total amount of grant in aid received in the year was £1,274k.

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

COPNI did not receive additional funding through the COVID-19 Support Scheme in 2023-24, with all COVID-19 related expenditure funded in full through Grant-in-Aid received from the Department for Communities. This expenditure spanned business objectives and associated activities.

## **Long term expenditure trends**

The actual expenditure for the financial years 2023-24, 2022-23, 2021-22, 2020-21, and 2019-20 are detailed in the table below:

	Actual expenditure to 31 March 2024 £	Actual expenditure to 31 March 2023 £	Actual expenditure to 31 March 2022 £	Actual expenditure to 31 March 2021 £	Actual expenditure to 31 March 2020 £
<b>Resource</b>	1,345,003	1,383,886	1,160,195	949,929	927,420
<b>Capital*</b>	63,499	7,349	25,180	9,441	1,796
<b>Depreciation</b>	58,008	41,839	6,072	5,841	6,185
<b>Total</b>	<b>1,466,510</b>	<b>1,433,074</b>	<b>1,191,447</b>	<b>965,211</b>	<b>935,401</b>

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

## Equality, social matters and human rights

COPNI is committed to the fulfillment of its duties under Section 75 of the Northern Ireland Act 1998 and COPNI's Equality Scheme states that it will report on the progress it has made in the delivery of its Section 75 statutory duties.

COPNI's commitment to the promotion of equality of opportunity and diversity within its workforce is reflected across all its staff policies.

## Anti-bribery and anti-corruption matters

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

## Sustainability report

COPNI is committed to implementing procedures that embed sustainable practice while minimising the impact on the environment. COPNI is committed to disposing of waste carefully, recycling appropriate materials, and conserving the energy it consumes.

The COPNI team recognise that procurement has an important role to play in furthering equality of opportunity and sustainable development. COPNI seeks the optimum use of office space, ICT arrangements and facilities by sharing resources with the Equality Commission NI.



**Patrick Anderson**

**Interim Accounting Officer**

**Date: 18.03.2025**

## **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. In the absence of a Commissioner, DfC in appointed Patrick Anderson as COPNI's Interim Accounting Officer in December 2024, to oversee financial and governance arrangements in COPNI.

## **Commissioners' report**

Eddie Lynch was appointed as the Commissioner for Older People for Northern Ireland on 14 June 2016 and reappointed in June 2020 for a second four-year term. Upon he conclusion

of this final term, Mr Lynch acted in a caretaker role until December 2024, at which point the Interim Accounting Officer was appointed.

## **Senior Management Team**

The members of the SMT at 31 March 2024 were:

Eddie Lynch	Commissioner for Older People for Northern Ireland
Evelyn Hoy	Chief Executive
Aimee Miller	Head of Legal and Advocacy
Conn MacGabhann	Acting Head of Policy Advice and Research
Lisa Rice/Orla McKibbin	Head of Communications & Engagement (job share)
David Murray	Head of Corporate Services

## **Audit and Risk Assurance Committee**

The ARAC operates in accordance with the principles in Managing Public Money Northern Ireland (MPMNI) and the Department of Finance Audit and Risk Assurance Handbook (NI). The ARAC provides the SMT with a means of independent assurance and objective review of COPNI's financial systems, financial information and internal control mechanisms. Membership and attendance at this committee is detailed in the governance report. For further information on the ARAC see the section in the governance statement on page 48.

## **Register of interests**

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

## **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the Northern Ireland Audit Office. The fee for the audit of the financial statements for 2023-24 was £12,600 (2022-23 £11,900).

Internal audit costs 2023-24 were £9,644 (2022-23 £4,500). There were no non-audit costs paid to the organisation's auditors for either period.

### **Charitable/political donations**

COPNI made no charitable or political donations during the year.

### **Payment to suppliers**

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

During the year to 31 March 2024 COPNI paid 99% of its invoices within 30 days (2022-23 100%) and 93% within 10 days (2022-23 98%).

### **Information assurance**

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

There were three data incidents in 2023-24, all of which were investigated, and mitigating measures taken to improve information security (none in 2022-23). No incidents were reportable to the Information Commissioners Office (ICO).

### **Professional advisers**

External Auditors:

Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

Internal auditors:

Cavanagh Kelly  
36-38 Northland Row  
Dungannon  
BT71 6AP

## **Statement of Accounting Officer's responsibilities**

Under the Commissioner for Older People Act (Northern Ireland) 2011, the Department for Communities has directed COPNI to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of COPNI and of its total comprehensive expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and to:

- observe the Accounts Direction issued by the Department for Communities including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of the Department for Communities has appointed the Commissioner as Accounting Officer of COPNI, but in the absence of a Commissioner they have appointed an Interim Accounting Officer to undertake this role. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding COPNI's assets, are set out in MPMNI published by the Department of Finance.

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

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Northern Ireland Audit Office

are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

## **Governance statement**

This governance statement sets out the governance structures, risk management and internal control procedures that were operated during the 2023-24 financial year and up to the date of approval of the Annual Report and Financial Statements. This governance statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent, and transparent reporting. COPNI follow the Department of Finance guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013.

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

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

## **The governance framework**

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

The relationships between COPNI, the Minister and the Department are governed by the "arm's length" principle, wherein the primary role of the Minister is to set COPNI's legal and financial framework including the structure of its funding and governance. These responsibilities are discharged on a day-to-day basis on the Ministers' behalf by the Sponsoring Department, the Department for Communities.

COPNI has agreed a Management Statement and Financial Memorandum (MSFM) with the Department for Communities. In line with the current proposal to replace the MSFM with a more modern Partnership Agreement, COPNI will be ready to introduce the necessary changes. At the time of printing the development of a new Partnership Agreement is in progress. The current MSFM sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. It sets out

the conditions on which grant-in-aid is provided to COPNI and the delegations of authority within which the organisation operates.

### **Governance events occurring after year end**

COPNI identified after year end that there had been an error in the calculation of long-term sickness pay, and that this did not align to COPNI's Absence Management Policy. A wider assessment of the impact of this error was carried out and subsequently COPNI has written to impacted staff and is seeking reimbursement of these overpayments. COPNI has included the sum of these overpayments as a receivable in the financial statements.

Also, Mr Eddie Lynch's second, and final, term as Commissioner came to an end on 12 June 2024. With the recruitment competition delayed until the summer of 2024, The Executive Office asked Mr Lynch to remain at COPNI in a caretaker capacity for no longer than 6 months, or until a new Commissioner was appointed and commenced their first term. The nature of the caretaker role restricted the statutory functions available to COPNI in this interim period but enabled the day-to-day work of the organisation to continue. Mr Lynch continued to operate as the designated Accounting Officer until this arrangement ended in December 2024, at which point DfC appointed an Interim Accounting Officer until a new Commissioner was appointed.

### **Audit and Risk Assurance Committee (ARAC)**

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

The ARAC provides independent assurance and objective review of COPNI's financial systems, financial information, and internal control systems. The ARAC's responsibilities are set out in its Terms of Reference. The core work for each year is detailed in a work programme based on guidance in the Department of Finance's Audit and Risk Assurance Committee Handbook (NI) (2018). The work plan includes updates from the Commissioner and Chief Executive on engagement, accountability meetings, budgets and expenditure and progress on business plan objectives. The Department for Communities can attend the quarterly meetings of the Committee as an observer. Updates are provided from internal auditors (Cavanagh Kelly in 2023-24) and auditors from the Northern Ireland Audit Office. The Committee also reviews and provides advice on the corporate risk register, progress on

implementation of audit recommendations and updates on accountability and financial management guidance.

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

The ARAC met four times during the 2023-24 year. Minutes of the ARAC meetings are available on COPNI's website.

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

Member	Date of appointment	Meetings attended	Out of a possible
Alan Walker	February 2023 (Chair)	4	4
Lee Wilson	February 2023	4	4
JP O'Doherty	February 2023	4	4

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2023-24 financial year were fully quorate. There were three male members of the ARAC at 31 March 2024.

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

The Chair of the ARAC undertakes an annual assessment of its members. The Accounting Officer undertakes an assessment of the performance of the Chairman of the Committee. These assessments are currently being undertaken by the Committee.

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

Formal agendas, papers and reports are supplied to the ARAC members in advance of meetings, usually seven days prior. The ARAC were satisfied with the quality and timeliness of receipt of the papers in the 2023-24 financial year.

### **Accounting Officer**

Ordinarily, the Commissioner is designated as the Accounting Officer, but an Interim Accounting Officer has been appointed by DfC in the absence of a Commissioner being in

post. The Accounting Officer's role and responsibilities are set out in the Management Statement and in more detail in MPMNI.

### **Accounting Officer review**

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

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

The former Commissioner met with Sharron Russell, Head of Sponsorship Branch, DfC (on behalf of the Minister) in June 2023 for an annual review of his performance as Accounting Officer and Commissioner.

### **Risk management and assurance**

The Commissioner, as the Accounting Officer, has overall responsibility for COPNI's corporate business, decisions and ensuring the effective management of the key associated risks. This role is assumed by the Interim Accounting Officer at this time.

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

### **The risk and control framework**

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

- The Commissioner has overall responsibility for setting and determining risk appetite, ensuring risks are identified and an appropriate framework is in place to manage risks.
- The SMT support, advise and implement policies approved by the Commissioner.
- Managers are responsible for encouraging good risk management practice within their designated managed area, escalating significant risks to the corporate risk management process where appropriate.
- The risk management team meet quarterly to review the risk register and the effectiveness of the risk management activities.

- The Audit and Risk Assurance Committee receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise.
- Key risks are identified, escalated (if necessary) and reported to the Commissioner and ARAC on a regular basis (at least quarterly).

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

An overview of the main risks included in the risk register are detailed on page 12. All risks were managed, and control actions taken, to reduce the likelihood of these risks impacting on the achievement of COPNI's objectives in the year.

### **External and internal audit reports**

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

COPNI's internal auditor is Cavanagh Kelly. The internal audit programme for the financial year 2023-24 was approved by the ARAC at the October 2023 meeting.

The annual internal audit plan for 2023-24 included the following reviews:

- Corporate Governance – Satisfactory assurance
- Communications and Policy – Satisfactory assurance
- Follow up review – Completed.

For the period 2023-24, Cavanagh Kelly has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

### **Service level agreements assurance**

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

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

### **Fraud reporting**

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

During the 2023-24 financial year, COPNI did not report any attempted or suspected frauds.

### **Whistleblowing**

There were no notified concerns raised during 2023-24 financial year.

### **Information assurance**

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

### **Complaints**

COPNI clients and staff are encouraged to give feedback directly and promptly if they are not satisfied with the assistance or service they are receiving. Clients will from time to time, express their negative views, for example, if a process is taking a long time, or if an answer to a query is disappointing to them. These interactions are part of the normal business practice and are usually managed by direct engagement with staff, who are empowered to

provide solutions and reassurance. They are recorded as a complaint, only if such an interaction is escalated to the complaints process and dealt with through the COPNI complaints policy. This policy details the procedures complainants can use to contact COPNI and seek redress and include a route of resolution and if necessary, a route of appeal of the initial response. Staff complaints are dealt with separately under COPNI's grievance policy. COPNI received six complaints/grievances in 2023-24 (five in 2022-23), none of which were upheld after investigation.

## **Review of Effectiveness**

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

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

In respect of reporting to the Audit and Risk Assurance Committee (ARAC), COPNI presents quarterly to the Committee reports on finance issues, risks and emerging issues, as well as progress against business plan targets and audit recommendations. Both the Chief Executive and Accounting Officer provide an update on important Accounting Officer and operations matters, and the minutes of each ARAC meeting are uploaded to the website upon approval from the Committee. The Committee has concluded its annual review of its work for 2023-24.

## **Remuneration and staff report**

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

### **Remuneration policy**

The pay policy for the Northern Ireland (N.I.) public sector, including senior civil servants (SCS) is normally approved by the Minister of Finance. Annual pay awards are made in the context of the wider public sector pay policy. The pay awards for staff for 2023-24 were finalised in April 2024, and the costs for this award were accrued at year end. COPNI staff, with the exception of the Commissioner, were paid this backpay in full in July 2024. The Commissioner's pay settlement was settled after year end, with costs accrued at year end in line with the increased pay award for other staff.

The remuneration of the Commissioner's staff aligns with those of the Northern Ireland Civil Service, in common with its sister organisations. Performance is appraised by line managers in respect of achievement of agreed objectives.

### **The Commissioner**

The appointment of the Commissioner for Older People for Northern Ireland is made by the Executive Office under Article 1 of the Commissioner for Older People Act (Northern Ireland) 2011 and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are set out in Schedule 1 to the above Act. The term of office is four years with the potential to serve one further four-year term. The current Commissioner was reappointed in June 2020 for a second term of office, with this term concluding in June 2024, at which point Mr Lynch continued to operate in a caretaker capacity until December 2024.

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

The members of the Commissioner's ARAC are appointed through open competition. The term of office is four years with the potential to serve one further four-year term. The Chairperson is entitled to be remunerated at a rate of £324 (£324 – 2022-23) per meeting

(the Committee usually meets four times per year) and £324 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

The other members of the ARAC are remunerated at a rate of £268 (£268 - 2022-23) per meeting and £268 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

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

### ARAC members’ remuneration

	2023-24	2022-23
	£	£
Alan Walker	1,620	412
Lee Wilson	1,340	304
JP O’Doherty	1,340	268
Dolores O’Reilly	-	1,188
Joseph Campbell	-	982
Terry McGonigal	-	268
<b>Totals</b>	<b>4,300</b>	<b>3,422</b>

### Permanent appointments

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

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

Other members of staff, during the period, were employees engaged through recruitment agencies under the NICS Framework Contract for Temporary Staff, off-framework agencies where the NICS Framework was exhausted, or through a self-employed contract.

## Remuneration and pension entitlements

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

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

	Salary £'000s		Benefits in kind (to nearest £100)		Pension benefits* (to nearest £1,000)		Total (£'000s)	
	2023-24	2022-23 restated	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23 restated
<b>Eddie Lynch</b> Commissioner	80-85	80-85	-	-	31	31	115-120	110-115
<b>Evelyn Hoy</b> Chief Executive	75-80	65-70	-	-	9	(24)	85-90	40-45

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

## Salary

'Salary' includes gross salary, overtime, recruitment and retention allowances, private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by COPNI and thus recorded in these accounts.

## Benefits in kind

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

## Bonus payments

No senior officials received any bonus payments.

## Fair pay disclosures (audited information)

	2023-24 £	2022-23 £
Band of highest paid director's total remuneration	75,000 – 80,000	75,000 – 80,000
Median total remuneration	38,151	37,599
Ratio	2.03	2.06
Range of staff remuneration	26,000 - 80,000	26,000 - 80,000

The Fair pay disclosures are based on actual salary on 31 March 2024, rather than the accrued salary figures. COPNI is required to disclose the relationship between the remuneration of the highest paid employee and the lower quartile, median and upper quartile remuneration of COPNI's workforce.

The banded remuneration of the highest paid employee in COPNI in the financial year 2023-24 was £75,000 - £80,000, (2022-23: £75,000 - £80,000). This was 2.03 times, (2022-23: 2.06 times) the median remuneration of the workforce, which was £38,151 (2022-23: £37,599).

In 2023-24 remuneration ranged from £26,000 to £80,000 (2022-23: £26,000 to £80,000).

## Percentage change in remuneration

The percentage change in remuneration from the prior year was 0% for the Commissioner, and 7.46% for all employees (excluding the Commissioner). The increase for all employees

(excluding the Commissioner) resulted from the implementation of pay progression from November 2023.

## Pay ratios

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce.

The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below. With pay progression implemented in the 2023-24 year, a significant portion of the staffing cohort have moved up multiple points on their respective scales in the year, leading to an increase in overall remuneration but a reduction in the ratio between the Commissioner’s and those in the 25<sup>th</sup> and 75<sup>th</sup> percentiles. The median ratio has remained largely unchanged as the length of service of staff at this level has meant they did not move up multiple points of the scale when pay progression was introduced.

2023-24	25 <sup>th</sup> percentile pay ratio	Median pay ratio	75 <sup>th</sup> percentile pay ratio
<b>Total remuneration (£)</b>	31,975	38,151	52,578
<b>Pay ratio</b>	2.42:1	2.03:1	1.47:1

2022-23	25 <sup>th</sup> percentile pay £	Median pay £	75 <sup>th</sup> percentile pay £
<b>Total remuneration (£)</b>	29,612	37,599	48,957
<b>Pay ratio</b>	2.62:1	2.06:1	1.58:1

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

### Pension entitlements (audited information)

Officials	Accrued pension at pension age as at 31-03-24 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31-03-24	CETV at 31-03-23	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Eddie Lynch Commissioner	15-20	0-2.5	209	166	18
Evelyn Hoy Chief Executive	40-45	0-2.5	873	799	1

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

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP). The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

### McCloud Judgment

In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis

of age. As a result, steps have been taken by the Department of Finance to remedy this discrimination.

The Department has now made regulations which remedy the discrimination by:

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and
- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the remedy period) retrospectively calculated under either the current (reformed) scheme rules, or the old (pre-reform) legacy rules which existed before 2015.

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members.

The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice which will be issued by 31 March 2025.

At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using;

- a. Rolled back opening balance
- b. Rolled back closing balance
- c. CETV calculated by CSP on the rolled back basis
- d. No restatement of prior year figures where disclosed.

### **Alpha**

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

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

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

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

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of

service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

### **Partnership Pension Account**

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy **Classic**, **Premium**, and **Classic Plus** arrangements and 65 for any benefits accrued in **Nuvos**. Further details about the NICS pension schemes can be found at the website [www.finance-ni.gov.uk/civilservicepensions-ni](http://www.finance-ni.gov.uk/civilservicepensions-ni).

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

## Scheme Year 1 April 2024 to 31 March 2025

Annualised rate of pensionable earnings (salary Bands)		Contribution rates – all members
From	To	From 1 April 2024 to 31 March 2025
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£160,965.00 and above		8.05%

### Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may have been due when pension benefits are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7.% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>.

### **Real increase in CETV**

This reflects the increase in CETV that is 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 (which therefore disregards the effect of any changes in factors).

### **Compensation for loss of office (audited information)**

No costs were incurred in 2023-24.

### **Staff report**

COPNI has an approved headcount for 18 FTE staff as part of the pilot staffing structure in place at 31 March 2024.

### **Commissioner and CEO at 31 March 2024 (audited information)**

<b>Band</b>	<b>Number of staff 2023-24</b>	<b>Number of staff 2022-23</b>
<b>£75,000 - £80,000</b>	1	1
<b>£65,000 - £70,000</b>	1	0
<b>£60,000 - £65,000</b>	0	1

## Staff costs at 31 March 2024 (audited information)

	Permanently employed staff  £	Others  £	2023-24 total  £	2022-23 total  £
<b>Wages and salaries</b>	572,727	218,458	<b>791,185</b>	<b>934,421</b>
<b>Social security costs</b>	50,888	-	<b>50,888</b>	<b>49,210</b>
<b>Other pension costs</b>	170,033	-	<b>170,033</b>	<b>145,639</b>
<b>Sub Total</b>	<b>793,648</b>	<b>218,458</b>	<b>1,012,106</b>	<b>1,129,270</b>
<b>Less recoveries in respect of outward secondments</b>	-	-	-	-
<b>Total Net Costs</b>	<b>793,648</b>	<b>218,458</b>	<b>1,012,106</b>	<b>1,129,270</b>

Others include the cost of workers sourced from employment agencies, and ARAC attendance costs, at a total cost of £218,458 (2022-23: £465,329).

### Pension arrangements

The Northern Ireland Civil Service pension schemes are unfunded multi-employer defined benefit schemes but COPNI is unable to identify its share of the underlying assets and liabilities.

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2023-24, employers' contributions of £167,465 were payable to the NICS pension arrangements (2022-23 £142,953) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £2,498 (2022-23, £2,621) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2022-23, 8% to 14.75%) of pensionable pay.

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

Employer contributions of £70, 0.5% (2022-23 £65, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the **partnership** pension providers at the reporting period date were £0. Contributions prepaid at that date were £0.

No persons (2022-23: no persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £216 (2022-23: £512).

### Average number of persons employed (audited information)

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

	Permanently employed staff	Others	2023-24 total	2022-23 total
Directly employed	13.67	-	<b>13.67</b>	<b>12.17</b>
Other	-	2.87	<b>2.87</b>	<b>6.25</b>
<b>Total</b>	<b>13.67</b>	<b>2.87</b>	<b>16.54</b>	<b>18.42</b>

### Staff composition at 31 March 2024 (audited information)

	2024			2023		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	<b>1</b>	1	0	<b>1</b>
Other senior management	2	4	<b>6</b>	1	4	<b>5</b>
Other staff	6	8	<b>14</b>	5	7	<b>12</b>
<b>Total</b>	<b>9</b>	<b>12</b>	<b>21</b>	<b>7</b>	<b>11</b>	<b>18</b>

### Staff turnover

The staff turnover percentage this year was 6.52%. This compares with a figure of 15.38% during 2022-23 and 15.38% during 2021-22. During the reporting year seven staff joined COPNI and one left. Turnover was by way of voluntary exit.

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

### Staff engagement

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

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

Staff are freely entitled to Union Membership and currently a small number of staff are represented by NIPSA. COPNI continues to engage with NIPSA representatives when developing and reviewing staff policies.

### **Sickness absence**

The total number of working days lost through sickness during the period by COPNI staff was 126 days. This represented 4.10% of available working days for COPNI employees. Of this total, 84 days were due to long term sickness for one member of staff. Sickness absence for 2022-23 was 294 days, representing 10.6% of available working days.

### **Staff policies**

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

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

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

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

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

## **Other employee matters**

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

## **Consultancy costs**

There was no consultancy cost incurred 2023-24 (2022-23: £0).

## **Off payroll engagements**

There were no off-payroll engagements in 2023-24 (2022-23 - £27,713).

## **Assembly accountability and audit report**

### **Regularity of expenditure (audited information)**

The overpayment of sickness pay identified after year end has been deemed irregular expenditure, with this amount totalling £8,903 for 2023-24.

### **Fees and charges (audited information)**

COPNI earned £0 income from fees and charges in 2023-24 (2022-23: £0).

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

There were no remote contingent liabilities in 2023-24 (2022-23: £0).

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

There were no losses or special payments in 2023-24. (2022-23: £146).

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

There were three gifts received in 2023-24 which did not exceed the MPMNI threshold. (2022-23: five).

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

There were no complaints to the Ombudsman in 2023-24 (2022-23: none).



**Patrick Anderson**

**Interim Accounting Officer**

**Date: 18.03.2025**

# **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 of Older People for Northern Ireland (COPNI) for the year ended 31 March 2024 under the Commissioner for Older People Act (Northern Ireland) 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of COPNI's affairs as at 31 March 2024 and of COPNI's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and Department for Communities (DfC) directions issued thereunder.

## **Opinion on regularity**

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

## **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of COPNI in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

### **Conclusions relating to going concern**

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

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

The going concern basis of accounting for COPNI is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

### **Other Information**

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

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

I have nothing to report in this regard.

## **Opinion on other matters**

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

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

## **Matters on which I report by exception**

In the light of the knowledge and understanding of COPNI and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

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

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing COPNI's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern

basis of accounting unless the Accounting Officer anticipates that the services provided by COPNI will not continue to be provided in the future

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

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to COPNI through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Commissioner for Older People Act (Northern Ireland) 2011;
- making enquires of management and those charged with governance on COPNI's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of COPNI's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

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

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

## **Report**

I have no observations to make on these financial statements.



*Dorinnia Carville*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*

*106 University Street*

*BELFAST*

*BT7 1EU*

*25/03/2025*

## Statement of comprehensive net expenditure

for the year ended 31 March 2024

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

		2023-24	2022-23
	Note	£	£
Sundry income	3	-	-
<b>Total operating income</b>		-	-
Staff costs	4	1,012,106	1,129,270
Other operating expenditure	5	225,919	224,377
Depreciation and amortisation	6,7	58,008	41,839
Provision	11	105,983	28,882
<b>Total operating expenditure</b>		<b>1,402,016</b>	<b>1,424,368</b>
<b>Net operating expenditure</b>		<b>1,402,016</b>	<b>1,424,368</b>
Interest Expense	14	996	1,357
<b>Net expenditure for the year</b>		<b>1,403,012</b>	<b>1,425,725</b>
<b>Other comprehensive net expenditure</b>			
Net (gain)/loss on revaluation of Plant and Equipment	6	190	(785)
<b>Comprehensive net expenditure for the year</b>		<b>1,403,202</b>	<b>1,424,940</b>

The notes on pages 83-96 form part of these accounts

## Statement of financial position

as at 31 March 2024

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

		2023-24	2022-23
	Note	£	£
<b>Non-current assets</b>			
Plant and equipment	6	122,208	159,072
Intangible assets	7	46,044	4,814
<b>Total non-current assets</b>		<b>168,252</b>	<b>163,886</b>
<b>Current assets</b>			
Trade and other receivables	8	61,261	34,625
Cash and cash equivalents	9	81,959	154,863
<b>Total current assets</b>		<b>143,220</b>	<b>189,488</b>
<b>Total assets</b>		<b>311,472</b>	<b>353,374</b>
<b>Current liabilities</b>			
Trade and other payables	10	167,225	133,254
Provisions	11	120,463	28,882
Property Lease	14	38,617	38,252
<b>Total current liabilities</b>		<b>326,305</b>	<b>200,388</b>
<b>Total assets less total current liabilities</b>		<b>(14,833)</b>	<b>152,986</b>
<b>Non-current liabilities</b>			
Property Lease	14	52,061	90,678
<b>Total non-current liabilities</b>		<b>52,061</b>	<b>90,678</b>
<b>Total liabilities</b>		<b>378,366</b>	<b>291,066</b>
<b>Total assets less total liabilities</b>		<b>(66,894)</b>	<b>62,308</b>

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**Taxpayers' equity**

Revaluation reserve

595

785

General reserve

(67,489)

61,523

**Total Equity****(66,894)****62,308**

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The notes on pages 83-96 form part of these accounts

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

**Patrick Anderson****Interim Accounting Officer****Date: 18.03.2025**

## Statement of cash flows

for the year ended 31 March 2024

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

		2023-24	2022-23
	Note	£	£
<b>Cash flows from operating activities</b>			
Net operating expenditure		(1,402,016)	(1,424,368)
Adjustments for non-cash transactions:			
Depreciation	6	52,942	39,328
Amortisation	7	5,066	2,511
Loss on Disposal		935	
Increase in trade and other receivables	8	(26,636)	(10,864)
Increase in trade and other payables	10	33,971	15,189
Use of Provisions	11	91,581	28,882
<b>Net cash outflow from operating activities</b>		<b>(1,244,157)</b>	<b>(1,349,322)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	6	(17,203)	(7,349)
Purchase of intangible assets	7	(46,296)	-
<b>Net cash outflow from investing activities</b>		<b>(63,499)</b>	<b>* (7,349)</b>
<b>Cash flow from financing activities</b>			
Financing from DfC		1,274,000	1,510,000
Payment of property lease	14	(38,252)	(37,891)

Impact of IFRS 16 Interest Charge	14	<u>(996)</u>	<u>(1,357)</u>
<b>Net financing</b>		<b>1,234,752</b>	<b>* 1,470,752</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>	9	<b>(72,904)</b>	<b>114,081</b>
Cash and cash equivalents at the beginning of the period		154,863	40,782
<b>Cash and cash equivalents at the end of the period</b>	9	<b>81,959</b>	<b>154,863</b>

\*restated as COPNI has moved interest charge from investing to financing in line with FReM guidance.

The notes on pages 83-96 form part of these accounts

## Statement of changes in taxpayers' equity

for the year ended 31 March 2024

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

	Note	General fund	Revaluation reserve	Taxpayers' equity
		£	£	£
<b>Balance at 31 March 2022</b>		<b>(22,752)</b>	<b>-</b>	<b>(22,752)</b>
Grant-in aid from DfC	16	1,510,000	-	1,510,000
Comprehensive net expenditure for the Year		(1,425,725)	785	(1,424,940)
<b>Balance at 31 March 2023</b>		<b>61,523</b>	<b>785</b>	<b>62,308</b>
Grant-in aid from DfC	16	1,274,000		1,274,000
Comprehensive net expenditure for the year		(1,403,012)	(190)	(1,403,202)
<b>Balance at 31 March 2024</b>		<b>(67,489)</b>	<b>595</b>	<b>(66,894)</b>

The notes on pages 83-96 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 2023-24 Government Financial Reporting Manual (FReM) issued by the Department of Finance for Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of COPNI for the purpose of giving a true and fair view has been selected. The particular policies adopted by COPNI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### Accounting convention

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

#### Non-current assets

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

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

IT equipment	- three years straight line
Office equipment	- three years straight line
Furniture and fittings	- 10 years straight line

Intangible assets - three years straight line

The Commissioner has adopted a policy of conducting a review of non-current assets for impairment at each financial period end. A review of the useful life of the non-current assets has taken place and any changes to these estimates have been reflected in the financial statements.

### **Grant-in-aid**

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

### **Financial instruments**

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

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

COPNI has reviewed new accounting standards, that have been issued but are not yet effective, nor adopted early for these accounts. COPNI considers that these are unlikely to have a significant impact on the accounts in the period of initial application. Specifically, it is deemed that IFRS 17 (Insurance Contracts) is not applicable, as COPNI do not engage in insurance contracts.

### **Leases**

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

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

### Provisions

Provisions are recognised when the Commissioner has a present legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. COPNI has made a new provision of £105,893 in 2023-24 (2022-23: £28,882).

### Taxation

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

### Pensions

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

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

## 2. Statement of operating costs by operating segment

COPNI is treated as a single segment entity.

## 3. Income

	2023-24	2022-23
	£	£
Other operating income	-	-
<b>Total income</b>	<b>-</b>	<b>-</b>

#### 4. Staff costs

	2023-24 total	2022-23 total
	£	£
Wages and salaries	791,185	934,421
Social security costs	50,888	49,210
Other pension costs	170,033	145,639
<b>Total</b>	<b>1,012,106</b>	<b>1,129,270</b>

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

#### 5. Operating Costs

	2023-24	2022-23
	£	£
Rents, rates, heating, lighting and service charges	69,148	56,334
IT services and maintenance	31,306	27,370
Staff training, development and welfare	8,028	8,164
Policy and Research costs	14,918	3,827
External auditors' remuneration	12,600	11,900
Settlement and legal costs	37,282	78,069
Recruitment	13,073	5,516
Promotions and media engagement	3,391	6,536
Events and catering	412	2,020
Research and publications	5,066	98
Travel and subsistence for staff	1,528	891
Internal audit costs	9,644	4,500
Literature and membership	2,566	2,442

	2023-24	2022-23
	£	£
<i>Balance b/f from previous page</i>	208,962	207,667
Telephone	3,372	3,413
Office consumables	1,256	2,855
Pension administration costs	2,352	2,207
IT consumables	1,736	746
Car parking	4,684	4,081
Travel and subsistence costs for the Commissioner	1,176	730
Postage	100	12
Loss on disposal	935	-
Miscellaneous	1,346	2,666
<b>Total expenditure before depreciation and amortisation</b>	<b>225,919</b>	<b>224,377</b>
Depreciation and amortisation	58,008	41,839
<b>Total other expenditure</b>	<b>283,927</b>	<b>266,216</b>

## 6. Plant and equipment

	IFRS 16 Lease	I.T. equipment	Office equipment	Furniture and fittings	Total
2023-24	£	£	£	£	£
<b>Cost or valuation</b>					
At 1 April	166,821	56,913	1,289	30,209	255,232
Additions	-	17,203	-	-	17,203
Disposals	-	(5,378)	-	-	(5,378)
Revaluations	-	(228)	(5)	(655)	(888)
<b>At 31 March</b>	<b>166,821</b>	<b>68,510</b>	<b>1,284</b>	<b>29,554</b>	<b>266,169</b>
<b>Depreciation</b>					
At 1 April	<b>38,497</b>	<b>35,928</b>	<b>972</b>	<b>20,763</b>	<b>96,160</b>
Charge in	38,497	11,864	95	2,486	52,942

Disposals	-	(4,443)	-	-	(4,443)
Revaluations	-	(191)	(4)	(503)	(698)
<b>At 31 March</b>	<b>76,994</b>	<b>43,158</b>	<b>1,063</b>	<b>22,746</b>	<b>143,961</b>
<b>Carrying amount at 31 March 2024</b>	<b>89,827</b>	<b>25,352</b>	<b>221</b>	<b>6,808</b>	<b>122,208</b>
<b>Carrying amount at 31 March 2023</b>	<b>128,324</b>	<b>20,985</b>	<b>317</b>	<b>9,446</b>	<b>159,072</b>
<b>Asset</b>					
Owned	-	25,352	221	6,808	32,381
Leased	89,827	-	-	-	89,827
<b>Carrying amount at 31 March</b>	<b>89,827</b>	<b>25,352</b>	<b>221</b>	<b>6,808</b>	<b>122,208</b>

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

COPNI made a loss on disposal in the 2023-24 year of £935. The useful life of this asset had been extended in the prior year but with capital funding made available it became prudent to replace in-year.

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

2022-23		IFRS 16 Lease	I.T. equipment	Office equipment	Furniture and fittings	Total
		£	£	£	£	£
<b>Cost</b>	<b>or</b>					
<b>valuation</b>						
At 1 April 2022		-	49,964	1,289	27,198	78,451
IFRS 16		166,821	-	-	-	166,821
Additions		-	6,849	-	500	7,349
Revaluations		-	100	-	2,511	2,611
<b>At 31 March</b>		<b>166,821</b>	<b>56,913</b>	<b>1,289</b>	<b>30,209</b>	<b>255,232</b>
<b>2023</b>						
<b>Depreciation</b>						
At 1 April 2022		-	31,744	1,289	21,973	55,006
Opening		-	(5,144)	(412)	(5,199)	(10,755)
Charge in year		38,497	9,257	95	2,234	50,083
Revaluations		-	71	-	1,755	1,826
<b>At 31 March</b>		<b>38,497</b>	<b>35,928</b>	<b>972</b>	<b>20,763</b>	<b>96,160</b>
<b>2023</b>						
<b>Carrying amount at</b>		<b>128,324</b>	<b>20,985</b>	<b>317</b>	<b>9,446</b>	
<b>31 March 2023</b>						<b>159,072</b>
<b>Carrying amount at</b>		<b>-</b>	<b>18,220</b>	<b>-</b>	<b>5,225</b>	<b>23,445</b>
<b>31 March 2022</b>						
<b>Asset financing</b>						
		-	20,985	317	9,446	30,748
<b>Owned</b>						

## 7. Intangible Assets

	Software Licences	Website	Total
2023-24	£	£	£
<b>Cost or valuation</b>			
At 1 April 2023	7,534	-	7,534
Additions	-	46,296	46,296
<b>At 31 March 2024</b>	<b>7,534</b>	<b>46,296</b>	<b>53,830</b>
<b>Depreciation</b>			
At 1 April 2023	2,720	-	2,720
Charge in year	2,511	2,555	5,066
<b>At 31 March 2024</b>	<b>5,231</b>	<b>2,555</b>	<b>7,786</b>
<b>Carrying amount at 31 March 2024</b>	<b>2,303</b>	<b>43,741</b>	<b>46,044</b>
<b>Carrying amount at 31 March 2023</b>	<b>4,814</b>	<b>-</b>	<b>4,814</b>
<b>Asset financing</b>			
Owned	2,303	43,741	46,044
<b>Carrying amount at 31 March 2024</b>	<b>2,303</b>	<b>43,741</b>	<b>46,044</b>

2022-23	Software Licences	Total
	£	£
<b>Cost or valuation</b>		
At 1 April 2022	7,534	7,534
Additions	-	-
<b>At 31 March 2023</b>	<b>7,534</b>	<b>7,534</b>
<b>Depreciation</b>		
At 1 April 2022	209	209
Charge in year	2,511	2,511
<b>At 31 March 2023</b>	<b>2,720</b>	<b>2,720</b>
<b>Carrying amount at 31 March 2023</b>	<b>4,814</b>	<b>4,814</b>
<b>Carrying amount at 31 March 2022</b>	<b>7,325</b>	<b>7,325</b>
<b>Asset financing</b>		
Owned	4,814	4,814
<b>Carrying amount at 31 March 2023</b>	<b>4,814</b>	<b>4,814</b>

## 8. Trade receivables, financial and other assets

	2023-24	2022-23
	£	£
Amounts falling due within one year:		
Other receivables	21,923	12,998
Prepayments	39,338	21,627
	<b>61,261</b>	<b>34,625</b>

## 9. Cash and cash equivalents

	2023-24	2022-23
	£	£
Balance at 1 April	154,863	40,782
Net change in cash and cash equivalent balances	(72,904)	114,081
<b>Balance at 31 March 2024</b>	<b>81,959</b>	<b>154,863</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	81,959	154,863
<b>Balance at 31 March 2024</b>	<b>81,959</b>	<b>154,863</b>

## 10. Trade payables and other current liabilities

	2023-24	2022-23
	£	£
<b>Amounts falling due within one year:</b>		
Trade payables	24,147	24,323
Accruals	143,078	108,931
<b>Balance at 31 March 2024</b>	<b>167,225</b>	<b>133,254</b>

## 11. Provisions

	2023-24	2022-23
	£	£
Balance at 1 April	28,882	0
Provided in year	105,983	28,882

Provisions not required written back	0	0
Provisions utilised in year	(14,402)	0
<b>Balance at 31 March 2024</b>	<b>120,463</b>	<b>28,882</b>

A provision has been included in relation to the costs of ongoing legal cases, where the event that led to the probable liability took place in the 2023-24 year. Costs have been provided by legal professionals and it is expected that the cash outflow will take place in the 2024-25 financial year.

## 12. Impairments

There was no impairment charge in 2023-24 owing to the revaluation of assets (2022-23: £0).

## 13. Capital commitments

There were no capital commitments at 31 March 2024 (2022-23: £0).

## 14. Leases

COPNI, from April 2022, and in line with the accounting treatment of IFRS 16, have recorded the lease on the property at Equality House as a finance lease. An interest charge of £996 was incurred in respect of the lease for the 2023-24 year. The following commitments are recorded across the period of the lease.

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

Right of use assets	Buildings	Total
	£	£
Balance at 1 April	128,324	128,324
Depreciation expense	(38,497)	(38,497)
<b>Balance at 31 March 2024</b>	<b>89,827</b>	<b>89,827</b>

*Quantitative disclosures around lease liabilities*

	2023-24	2022-23
<b>Buildings</b>	£	£
Not later than one year	39,248	39,248
Later than one year and not greater than five years	52,331	91,579
Interest value	(901)	(1,897)
<b>Balance at 31 March 2024</b>	<b>90,678</b>	<b>128,930</b>

*Quantitative disclosures around cash flows for leases*

	2023-24	2022-23
<b>Buildings</b>	£	£
Total cash outflow for lease	(39,248)	(39,248)
<b>Balance at 31 March 2024</b>	<b>(39,248)</b>	<b>(39,248)</b>

## 15. Contingent liabilities

In seeking to resolve the ongoing pay dispute, some current staff have made a request for backpay to be backdated to the point at which they would have been eligible to receive pay progression after commencing their employment. COPNI has currently no approval to make these payments, but the potential liability should COPNI be required to pay these was £58,348 at 31 March 2024.

## 16. Related-party transactions

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

	2023-24	2022-23
	£	£

### Department for Communities

Grant-in-aid	1,274,000	1,510,000
<b>Total income from related parties</b>	<b>1,274,000</b>	<b>1,510,000</b>

	2023-24	2022-23
	£	£

### Equality Commission for Northern Ireland

IT services - amount outstanding at the year-end was £0 (2022-23: £0)	15,410	15,410
Premises - amount outstanding at the year-end was £0 (2022-23: £0)	109,947	95,582
Finance support – amount outstanding at the year-end was £0 (2022-23: £0)	11,045	12,317
	<b>136,402</b>	<b>123,309</b>

	2023-24	2022-23
	£	£

### Department of Finance

Training service - amount outstanding at the year-end £0 (2022-23: £0)	504	888
CPD recharges – amount outstanding at year-end £0 (2022-23: £0)	11,109	372
Pension administration	2,352	2,207
	<b>13,965</b>	<b>3,467</b>
<b>Total expenditure from related parties</b>	<b>150,367</b>	<b>126,776</b>

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

### **17. Events after the reporting period**

COPNI settled a legal claim in December 2024, that was outstanding at 2023-24 year end. The Provision figures within the accounts have been updated accordingly to reflect the events after year end.

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

The Accounting Officer authorised these financial statements for issue on 25<sup>th</sup> March 2025.