

Annual report & financial statements for the year ended 31 March 2025

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

on

27th March 2026

Commissioner for Older People for Northern Ireland

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Commissioner's statement

As the new Commissioner for Older People for Northern Ireland, I am delighted to present the Annual Report for the financial year 2024-25. Being appointed the third Commissioner for Older People is both a privilege and an honour, not to mention a great responsibility that I do not take lightly. Having worked in the age sector for over 16 years, I have watched with admiration the work of my predecessors as they promoted and protected the rights of older people living here with dedication and integrity, and the work undertaken by my office in 2024-25 further underlines these commitments.

The past year has been an extremely busy one with my team engaging on a wide range of issues affecting older people across Northern Ireland. Perhaps most publicly, the former Commissioner, Eddie Lynch, presented oral evidence to the COVID-19 UK Public Inquiry in Module 2c, which focussed on Northern Ireland's preparedness for the pandemic. Mr Lynch's evidence is likely to form a critical role in shaping the recommendations of the Inquiry and we continue to provide evidence to the Inquiry where required, including further oral evidence in Module 6, which focussed on Care Homes during the pandemic. I am proud of the work that my team has been able to produce in assisting the Inquiry, with a focus on high quality, factual evidence of the impact of COVID-19 on older people in Northern Ireland.

During 2024-25, COPNI's Policy and Research Unit published three reports, focussing on government planning for an older population, domestic abuse amongst older people, and a summary of the advice given to government during the former Commissioner's two terms of office. The first report, *At the centre of government planning: The Programme for Government and preparing for an ageing population*, focussed on the need for a government wide plan for a rapidly growing older population, with a specific requirement for an outcome in respect of older people in any future Programme for Government (PfG), where the rights of older people are recognised at the initial stages of policy making. The second report, *Growing concern: Older victims of domestic abuse in Northern Ireland*, shone a light on the often unseen crime of domestic abuse against older people, which was a follow up to COPNI's crime report in March 2023. For both reports, the follow-up and engagement with public bodies and officials has been encouraging, with much work still to be done on the issues raised.

On reading the third report, *Summary of advice to Government 2016 2024*), which summarised the former Commissioner's term, I was reminded of the comprehensive work my

office has done in the past, the progress we have made on furthering issues that are important to older people, and motivates me to expand on the excellent work that my predecessors have done, with the knowledge and expertise already embedded within the organisation.

Perhaps most disappointingly though during 2024-25, we learned that the Supreme Court has not accepted our application to appeal the ruling of the Appeal Court in respect of the Judicial Review into Continuing Healthcare, which COPNI had successfully initially brought to the courts, but which was overturned by appeal in 2024-25. I will continue to work to engage with the Department of Health to ensure older people's rights are protected in the context of the judgement

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.

Although COPNI, like other public bodies, faces resource and financial pressures moving forward, I am delighted to lead the organisation into a new era – and 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.

On a final note, I would like to take this opportunity to acknowledge the work of the former Commissioner Eddie Lynch, and Evelyn Hoy, COPNI's long-standing Chief Executive. Both were true advocate for the rights of older people in Northern Ireland, helping shape COPNI into the organisation it is today. On behalf of the COPNI team and our wider network, I would like to wish them both continued success.

Siobhan Casey

A handwritten signature in black ink that reads "Siobhan Casey". The signature is written in a cursive, flowing style.

Commissioner for Older People for Northern Ireland

Audit and Risk Committee's report

The Audit and Risk Assurance Committee (ARAC) provide independent assurance to the Commissioner and Chief Executive on governance, internal control, risk management and the integrity of the financial statements. In addition, the ARAC supports the Commissioner in fulfilling her role as Accounting Officer for COPNI. The Committee met on 4 occasions during the year, in April 2024, September 2024, November 2024 and January 2025.

During these meetings, which are aligned to COPNI's quarterly reporting cycles, the Committee scrutinised a number of papers, including the Risk Register, Assurance Statement, Corporate Performance Report, Finance Report and Compliance Report, amongst others. The Committee has been pleased with the quality and timeliness of the papers provided, enabling appropriate preparation ahead of, and robust discussion in, the meetings. The Committee also reviewed the Annual Report and Accounts for the year 2023-2024 and were pleased with the contents of the Northern Ireland Audit Office's (NIAO's) final Report to those charged with Governance (RttcwG), and the unqualified opinion provided by the Comptroller and Auditor General.

Cavanagh Kelly completed the second year of the existing 3-year audit strategy, with two assignments focussing on Human Resources and Financial Systems. Both reports contained two low priority recommendations that were accepted by management. Cavanagh Kelly's Annual Report for 2024-25 provided a Satisfactory Assurance rating in respect of the governance, risk management and control framework. The ARAC would like to thank both the NIAO and Cavanagh Kelly for the assurance provided to the Committee during 2024/25.

As COPNI embark on a new chapter under a new Commissioner, we would like to take the opportunity to wish the former Commissioner, Eddie Lynch, every success in the future following the completion of his two terms of office at COPNI and thank him for his support in recent years. We would also like to wish Evelyn Hoy a long and happy retirement, and place on record our appreciation for her support during our term as an ARAC. Finally, we wish to express our delight at the prospect of working with the new Commissioner, Siobhan Casey, to support and advise her in an increasingly challenging funding environment.

Alan Walker

ARAC Chair, for and on behalf of the Committee

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 as Accounting Officer until December 2024, following the conclusion of his final term in June 2024. An Interim Accounting Officer, Patrick Anderson from the Department for Communities, presided for the period from December 2024 to April 2025, at which point Siobhan Casey commenced her term as Commissioner, having been appointed in March 2025.

The Commissioner is supported by the Chief Executive, 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 2024-25 was approved by the Minister for Communities, Gordon Lyons, on 28 April 2025.

DfC provided COPNI with a resource budget allocation, excluding depreciation, of £1,473k in 2023-24. An additional allocation of £39k was provided for depreciation relating to the implementation of IFRS 16, and £35k provided for depreciation of fixed assets. COPNI was also provided with a capital budget of £10k for the 2024-25 financial year.

COPNI drew down Grant-in-Aid funding of £1,629k for the financial year 2024-25 (£1,274k 2023-24).

The allocated budget has been used to support older people in accordance with the 2024-25 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 strategic cross-governmental planning for an ageing population, support for age-friendly practice across all council areas, reform of the Regional Care Home Contract to increase protections for residents of Care Homes, and improved services for older victims of domestic abuse. The Commissioner's office also continued to provide evidence to the UK COVID-19 Public Inquiry, both orally and in writing, in representing the experience of older people during the pandemic.

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. In the absence of a newly appointed Commissioner this Corporate Plan was extended to cover the 2024-25 financial year.

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;

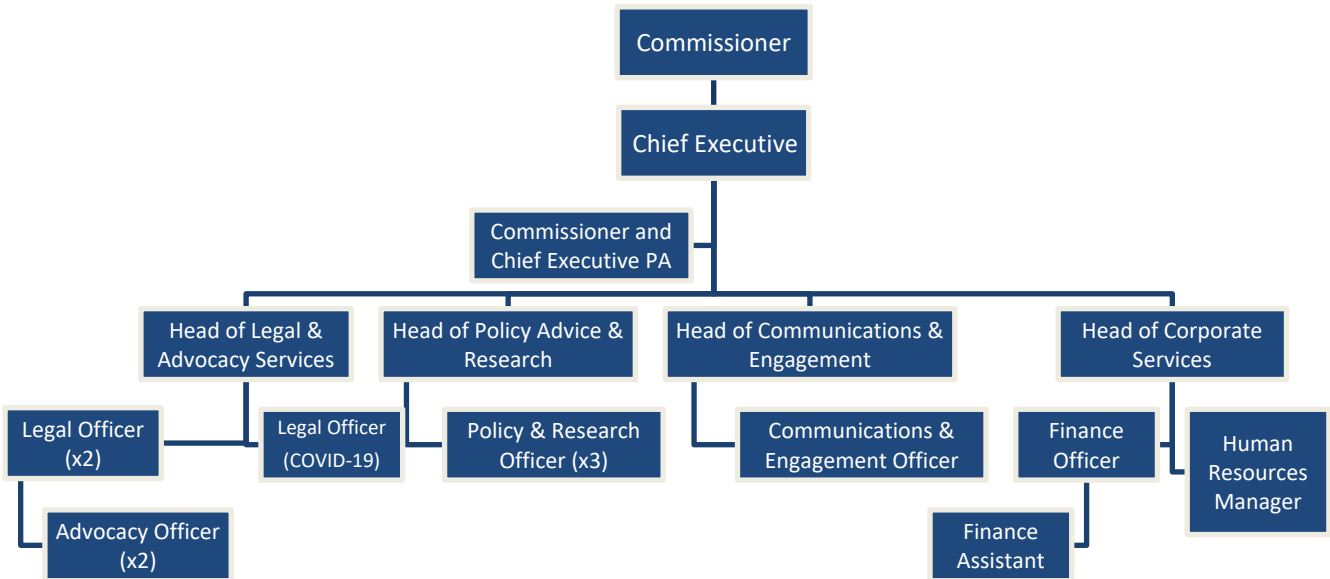
- encouraging best practice in the treatment of older people;
- promoting positive attitudes towards older people and encouraging participation by older people in public life;
- advising the Secretary of State, the Executive Committee of the Assembly and any relevant authority on matters concerning the 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 2025 had an approved Full Time Equivalent (FTE) staffing structure of 19, which included a fixed term COVID-19 Legal Officer and the Commissioner.

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 2024-25 were identified and reported in the risk register. These included:

- staffing and human resource planning;
- IT security;
- funding pressures arising from budget allocation from Department for Communities.

COPNI incorporated risks in the themes of:

- staffing;
- strategic;
- funding; and
- reputational.

Going concern

The statement of financial position as at 31 March 2025 shows net liabilities of £31,950. This is owing to the increase in Provision expense at year-end to account for inescapable future costs, for which associated cash had not yet been drawn down. Non-current assets have decreased by £55,461, and current assets have decreased by £2,112, when compared to the prior year. Current liabilities have decreased by £53,376. Non-current liabilities have

decreased by £39,141 solely due to the reducing future liabilities arising from implementation of IFRS 16. COPNI overspent its resource budget, excluding depreciation, by £60,459 and its capital budget was underspent by £407 in 2024-25. The overspend in the resource budget is exclusively related to the movement in accounting provisions post year end, with business case approvals provided by DfC to cover this expenditure in the 2025/26 budget year. When provisions are excluded, COPNI underspent the resource allocation by £17,938. The underspend in depreciation (including IFRS 16 depreciation) was £13,998, arising from a re-living exercise at year end, which extended the useful life of existing assets in use.

Funding of £1,340k has been confirmed for the 2025-26 financial year as per the Confirmed Allocation letter dated 14 May 2025, 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 approval of the 2025-26 Business Plan by the Minister for Communities in October 2025, the continued support of COPNI's involvement in the UK COVID-19 Inquiry, and the appointment of a new Commissioner for an initial four-year term of office. The financial statements are therefore prepared on the going concern basis.

Performance summary

COPNI submitted a business plan for 2024-25 in March 2024 as required by the Management Statement and Financial Memorandum, and as agreed with the Department. The business plan was approved by the Minister for Communities on 28th April 2025. Progress made against the plan is set out in detail within the Performance Analysis, starting on page 13.

The year 2024-2025 was one of consolidation for COPNI, continuing the organisation's development as a key source of policy advice and research on older people and an ageing population. COPNI, through engagement, liaison, and publications, contributed to a broad range of policy issues impacting older people including health and social care, social inclusion, housing, transport, rights protections and criminal justice.

In June 2024, COPNI published *At the Centre of Government Planning: The Programme for Government and Preparing for an Ageing Population*. This document provided the basis for discussions involving government officials, political representatives and age sector organisations on planning for an ageing population. The All-Party Parliamentary Group on Ageing and Older People held an extended meeting attended by ministers based on the

themes of the report (24/09/2024). The Commissioner for Older People for Northern Ireland presented the findings of the report to the Committee for the Executive Office (6/11/2024). On 25 February 2025, at a plenary session of the Northern Ireland Assembly, the report and its analysis was referenced throughout a discussion by Members of the Legislative Assembly (MLAs) on the need for the Executive to plan for an ageing society.

In August 2024, COPNI submitted detailed written evidence to the Committee for the Executive Office regarding inequalities in access to goods, facilities and services experienced by older citizens and the need for legislation to address this issue. Subsequently, the Chief Executive and Research Officer presented to the Committee on the matter (25/09/2024) articulating older people's experiences of ageism as identified in COPNI's *Are You Ageist?* report (March 2024).

In December 2024, COPNI published *Growing Concern: Older Victims of Domestic Abuse in Northern Ireland*. The Police Service of Northern Ireland (PSNI), the Public Prosecution Service (PPS), Assist NI, and the Department of Justice's Violence Against the Person team all welcomed the report. The PPS stated that they would include "training in this area in our annual training plan". The Chairperson of the All-Party Parliamentary Group on Ageing and Older People added the report to the correspondence for the group and invited COPNI to present at their meeting (21/01/2025).

In 2024-2025, COPNI continued its advocacy for residents and families of residents in care homes, building on our research *Respecting Residents' Rights in Care Homes: A Review of the Regional Care Home Contract* (published in the previous financial year, March 2024). COPNI held regular meetings throughout the year with the Department of Health's taskforce responsible for reforming the Regional Care Home Contract, sharing our findings and recommendations. A new draft of the Contract is due to be finalised in Winter 2025/26.

In 2024-2025, COPNI continued to engage regularly with the Department of Health's Adult Protection Bill team to progress, and collaborate on, the much-anticipated adult protection legislation. In June 2025, the Health Minister introduced the Adult Protection Bill into the Northern Ireland Assembly citing the investigation by COPNI into Dunmurry Manor Care Home as a key factor in the proposed legislation's development.

COPNI's Policy Advice and Research Unit has become a powerful resource for statutory and non-statutory organisations requiring guidance on safeguarding and promoting the interests of older citizens in all aspects of life in our society. In 2024-2025, the Unit organised, facilitated or participated in 114 events with stakeholders on matters affecting older people. These engagements included meetings with the Committee for the Executive Office, the Inclusive Mobility and Transport Advisory Committee, the Department of Health, the Department of Agriculture, Environment and Rural Affairs, the Patient Client Council, the PSNI and Queen's University Belfast. During this year, the Unit submitted 35 formal responses to public consultations by government and statutory bodies. These consultation responses addressed issues such as fuel poverty, gaps in equality legislation, the Programme for Government, community safety, health and social care staffing, serious adverse incidents in healthcare and departmental budget cuts.

In 2024-2025, the Policy Advice and Research Unit 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 performance analysis focusses on COPNI's achievements against plan for the 2024-25 financial year. 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

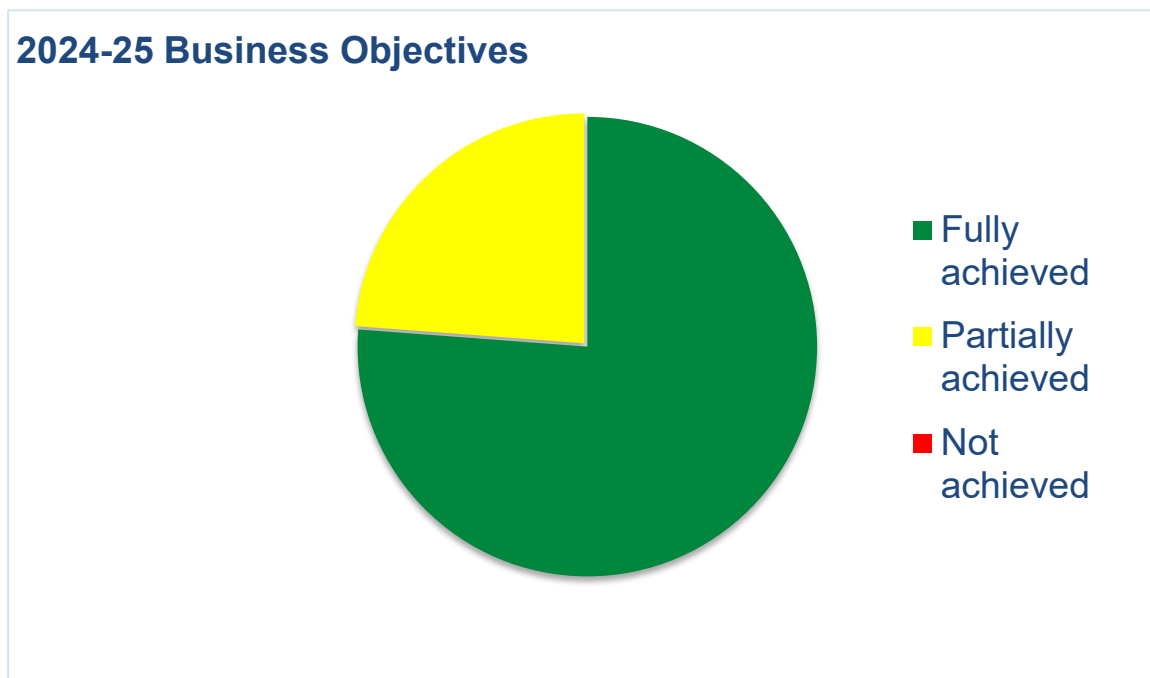
referenced to the relevant objective to which it relates. The risks are regularly reviewed and reported to the ARAC on a quarterly basis.

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

Business plan objectives and delivery 2024-25

COPNI's business plan for 2024-25 comprised 42 objectives as set out on the next pages:

Out of the 42 objectives in the business plan, 32 were achieved in full. Many of those that were only able to be partially achieved related to the timing of the appointment of the new Commissioner, and the inability to take forward objectives until the new Commissioner was in post.

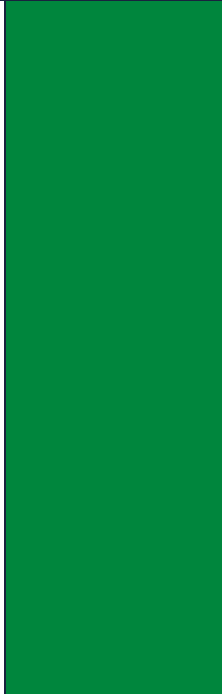
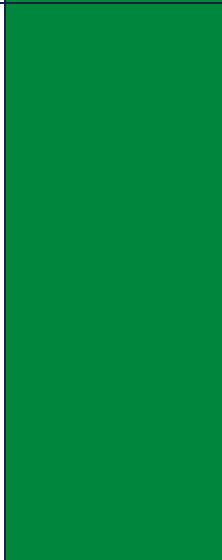


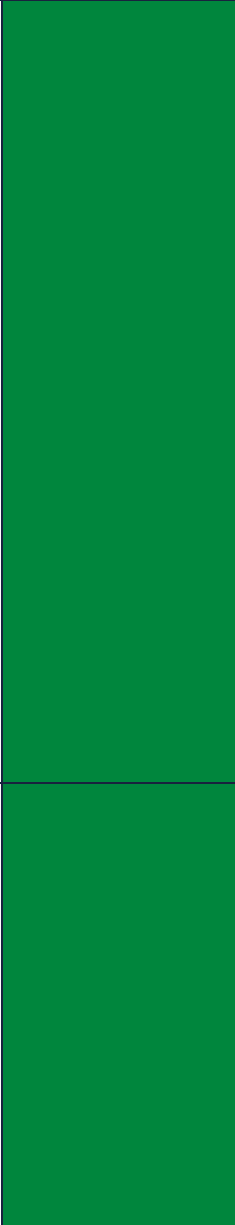
The table below details the actions taken towards completion of the objectives included in the 2024-25 business plan, including the RAG (red, amber, green) status at 31 March 2025.

| Project | Key Performance Indicators | Progress | Status |
|---|---|---|--------|
| <p>1.1</p> <p>Direct engagement with older people through in-person meetings.</p> | <ul style="list-style-type: none"> • Develop a stakeholder engagement strategy for new Commissioner. • Target of 20 meetings with partners/stakeholders on priority issues. • Attend 20 engagement events throughout the year, ensuring equal geographical spread, equal gender representation and inclusion of ethnic minority and LGBTQ+ groups. • Organise two ‘clinics’ per year, where legal and advocacy team alongside Commissioner host an event in a central location and invite older people in that locality along to speak to a member of the team and get advice and assistance in person. | <ul style="list-style-type: none"> • Stakeholder engagement plan has been developed ahead of appointment of new Commissioner. • CEO and Head of Legal and Advocacy have both spoken at engagements in absence of Commissioner. • Clinics postponed until 2025-26 when new Commissioner is in post. | |

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| <p>1.2</p> <p>Indirect engagement with older people through the media and other outlets.</p> | <ul style="list-style-type: none"> • Devise a new Communications and Engagement plan for the new Commissioner once the Corporate Plan priorities have been agreed. • Accept 60% of media bids received. • See a steady increase in engagement on Facebook and increase our audience on Facebook by 200. • Media engagement also decided per each project/PR campaign. • Dissemination of leaflets to a variety of older people's groups • Quarterly newsletter issued, with increase in newsletter subscribers of 100. | <ul style="list-style-type: none"> • Communications and Engagement plan drafted for new Commissioner. • 68% of media bids have been accepted. • 1,855 FB followers, an increase of 18%. • Leaflets have been disseminated at events. • Four Newsletters issued, 168 new subscribers. | |
| <p>1.3</p> <p>COPNI will ensure the website is updated as and</p> | <ul style="list-style-type: none"> • Setting of baseline usage figures for 2024-25 of new website in first year of new website. • Develop a suite of management information reports analysing | <ul style="list-style-type: none"> • Google Analytics included in all quarterly Communication and Engagement reports. | |

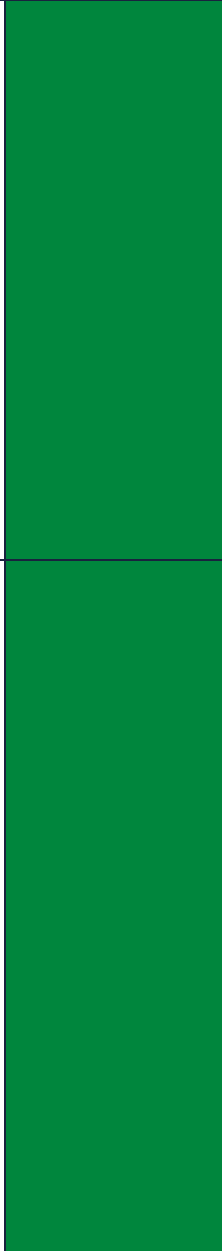
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| <p>when required and fully accessible to all, enabling older people to avail of current information.</p> | <p>effective engagement through the website.</p> | | |
| <p>1.4 Signposting to other service providers and statutory bodies, where applicable</p> | <ul style="list-style-type: none"> Record of number of clients signposted to other organisations and noted on ALB Management system. Engagement with other bodies that COPNI are signposting to, to increase awareness of services provided. Report annually on which alternative bodies have been signposted to. | <ul style="list-style-type: none"> COPNI has recorded the number of signposted clients in the 2024/25 year - 157 out of 540 total enquiries and casework (29%). The legal department engaged with Housing Rights to obtain a better understanding of its remit to ensure appropriate signposting. | |
| <p>2.1 Work with partners in the</p> | <ul style="list-style-type: none"> Hold a minimum of 3 meetings with justice agencies on COPNI's work on issues facing older victims of crime. | <ul style="list-style-type: none"> COPNI met with Assist NI (08/04/2024); PSNI Victims Lead (09/04/2024); PPS (15/04/2024); Department of Justice (DoJ) Violence Against the Person team | |

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| <p>criminal justice system, and offenders to increase awareness and understanding of the deliberate targeting of older people by offenders due to their age and/or vulnerability.</p> | <ul style="list-style-type: none"> • Meet with Minister for Justice to discuss the removal of older people from future hate crime legislation proposals, as recommended in the Marrinan report. • Hold a minimum of 3 meetings with justice agencies and stakeholder organisations on the issue of older victims of domestic abuse during and subsequent to the report drafting. | <p>(16/04/2024); and Policing Board (02/07/2024).</p> <ul style="list-style-type: none"> • COPNI published a report on older victims of domestic abuse, <i>Growing Concern: Older Victims of Domestic Abuse in Northern Ireland</i> (December 2024). |  |
| <p>2.2 Communicate effectively around the issue of deliberate targeting of older people due to their age and/or vulnerability.</p> | <ul style="list-style-type: none"> • Monitor articles daily in the media on the topic of crime and older people. • Log media bids in relation to this issue, with appropriate response advised upon by Head of Communications and Engagement. | <ul style="list-style-type: none"> • Daily media monitoring – 5 relevant articles recorded in 2024/25. • No media bids on crime received. |  |

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| <p>2.3</p> <p>Provide advice to relevant agencies on the recommendation s of COPNI's research (A Different Crime, 2023) and consider appropriate actions/improvements.</p> | <ul style="list-style-type: none"> • Hold a minimum of 3 meetings with voluntary and community sector organisations focused on supporting older victims of crime. | <ul style="list-style-type: none"> • COPNI met with Assist NI (8/04/2024) and Hourglass (08/05/2024). • COPNI discussed the development of criminal justice research with AGE NI (13/07/2024) and Age Friendly Network (10/12/2024). |  |
| <p>2.4</p> <p>Fully participate in the Scamwise partnership.</p> | <ul style="list-style-type: none"> • Continue to manage the Scamwise Facebook page, co ordinating content from the partnership and providing monthly reports on engagement and reach. • Attend and participate fully in all Scamwise Partnership meetings as arranged by PSNI. | <ul style="list-style-type: none"> • Attended full partnership meeting which reconvened on 25 February in person at Belfast Harbour after a long hiatus. | |

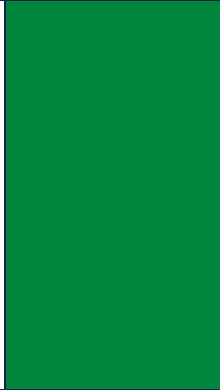
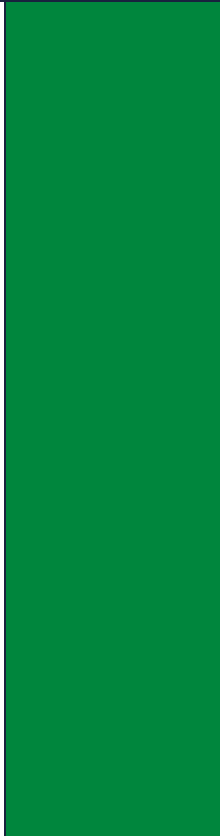
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| <p>2.5</p> <p>Tackling Ageism - follow up to the "Are You Ageist?" (2024) report.</p> | <ul style="list-style-type: none"> • Meet with at least 3 government departments, as well as voluntary and community bodies to discuss COPNI's recommendations on tackling ageism. • Include challenges to institutional ageism in all publications published in 2024-25. • Reiterate recommendations of Ageism report in future engagement with all stakeholders. | <ul style="list-style-type: none"> • COPNI's CEO presented on Tackling Ageism to age sector facilitated by Open University /Libraries NI (25/10/2024). • Meeting with TEO (The Executive Office) officials responsible for PfG (15/05/2024). • COPNI's CEO presented to the All-Party Group on the topic of ageism and GP services (21/05/2024). • COPNI's former Commissioner and COPNI's CEO met with the First and Deputy First Minister (10/06/2024) on ageing population, discrimination and the Programme for Government. • Met with Northern Ireland Statistics and Research Agency (NISRA) regarding the pausing of specific presentation of older population statistics and concerns over institutional discrimination | |

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| | | (3/06/2024). Subsequently, raised the matter with Minister of Finance (sponsor of NISRA) by letter (11/06/2024) | |
| 2.6 Tackling ageism – Promotion of positive attitudes towards older people through internal media resources. | <ul style="list-style-type: none"> • To publish ‘Words of Wisdom’ (WoW) interviews (4 per year minimum) which promote a positive attitude to ageing. • Monitoring of media daily, advising of opportunities to react or call out ageism via social media, newsletter or a statement. • Target organisations to be included as part of engagement plan. • To develop and deliver an awareness campaign on the impact of Ageism on NI society on International Day of Older People. | <ul style="list-style-type: none"> • Marked positive ageing month with online social media campaign and included in Autumn newsletter. • COPNI attended positive ageing events in Newtownards and Derry. • WoW shared in April and July. These are being reviewed as the engagement on WoW is low compared to other content due to difficulty in sourcing older people to partake. • Daily media monitoring. | |
| 3.1 The Commissioner | <ul style="list-style-type: none"> • Active ageing best practice evidence to be published. | <ul style="list-style-type: none"> • Reference to the Active Ageing Strategy forms part of the report ‘At the Centre of | |

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| <p>will work with DfC to ensure the timely development of a new and meaningful Active / Healthy Ageing Strategy for NI.</p> | <ul style="list-style-type: none"> • Meet with the Minister and lead official in DfC to consult on the need for a separate Active Ageing Strategy, or alternative mechanism to address the Ageing population. | <p>Government Planning’ (published June 2024).</p> <ul style="list-style-type: none"> • Two meetings were held with DfC’s Active Ageing Unit (24/07/2024 and 10/09/2024). • COPNI held discussions with Age Sector Networks in 5 council areas. • Active Ageing Best Practice report is at an advanced stage. |  |
| <p>3.2 Advise Government to bring forward the relevant legislation required to end the discrimination for Older People in relation to accessing goods, facilities and</p> | <ul style="list-style-type: none"> • Participate in a minimum of 3 meetings with stakeholders on GFS legislation (e.g. the Equality Commission and The Executive Office). • Publish advice on legislation to ensure equal access to Goods, Facilities and Services. | <ul style="list-style-type: none"> • COPNI published advice as part of PfG report (June 2024) on age discrimination legislation. • COPNI met with officials of the Executive Office on Programme for Government including advice on Goods Facilities and Services legislation (15/05/2024 and 19/06/2024). • COPNI met with the Northern Ireland Human Rights Commission (NIHRC) to discuss equality issues (12/06/2024). | |

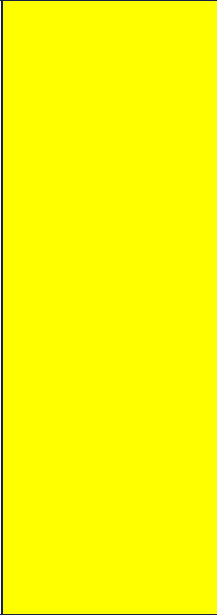
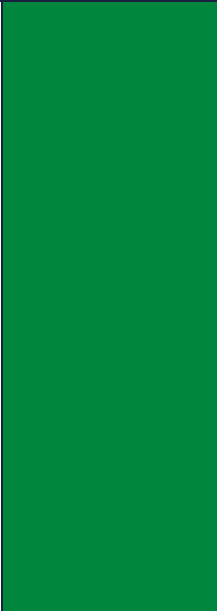
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| <p>services and push for the development and introduction of legislation in Northern Ireland in the next mandate.</p> | | <ul style="list-style-type: none"> • COPNI provided a consultation response to the Assembly’s Inquiry into Gaps in Equality Legislation, submitted 10/06/2024. • COPNI representatives presented to the Committee for the Executive Office on equality legislation (25/09/2024). | |
| <p>3.3 Promote awareness of age discrimination and its effects.</p> | <ul style="list-style-type: none"> • Run an awareness campaign/video on social media with older people talking about the impact of no GFS. • Target a media outlet for an exclusive interview with the Commissioner on this topic. | <ul style="list-style-type: none"> • Staff shortage and Commissioner’s restriction of powers during the caretaker period delaying progress. • Campaign plan drafted in preparation for appointment of new Commissioner. • Launch of PfG campaign with Age NI highlighted discrimination and absence of older peoples outcome in PfG. | |
| <p>4.1 Provide advice to Government on the introduction of</p> | <ul style="list-style-type: none"> • Provide written briefings for members and Committees of the Assembly debating the Bill. | <ul style="list-style-type: none"> • The Policy Unit continued to meet on a regular basis with the Adult Protection Bill team. | |

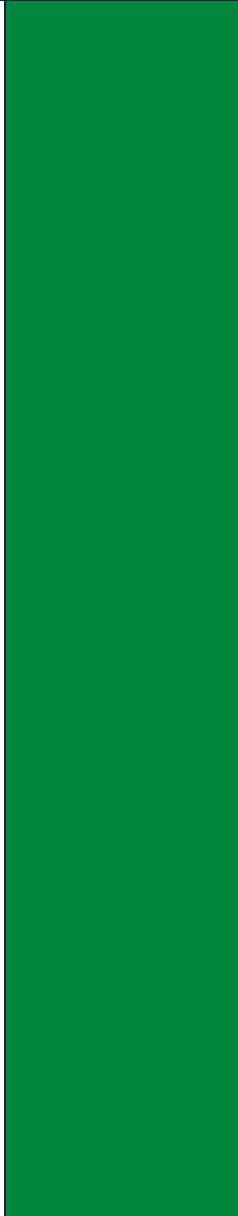
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| <p>the Adult Protection Bill.</p> | | | |
| <p>4.2 Reform of Adult Social Care</p> | <ul style="list-style-type: none"> • Provide guidance on aspects of the reform of adult social care through participation in meetings and consultations. Where needed, provide formal advice to the Minister of Health on aspects of the reform programme. • New Commissioner to meet the Minister in 2024/25 to discuss progress on ASC reform. • Monitor and report on the implementation of recommendations by end of 2024/25. | <ul style="list-style-type: none"> • COPNI's CEO presented to Strategic Planning and Performance Group (SPPG) within the Department of Health on COPNI's 'Respecting Residents Rights' report and reform of adult social care (10/06/2024). • Correspondence sent to Minister of Health advising him of our recommendations on reform of the care home contract and our engagement with SPPG, along with a copy of our report. Constructive response received from Minister (18/06/2024). | |
| <p>5.1 Respond to Older People who contact the</p> | <ul style="list-style-type: none"> • Manage a caseload of up to 75 live cases per solicitor. • Monthly reporting of analysis of enquiries and caseload | <ul style="list-style-type: none"> • 540 new casework and enquiries in 2024-25. • 290 live enquires and casework open at year end. | |

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| <p>Commissioner for assistance.</p> | <p>management information to minuted SMT meeting.</p> <ul style="list-style-type: none"> • Preparation of briefing papers to SMT on receipt of 3 or more cases of a similar nature within a 3-month period. | <ul style="list-style-type: none"> • Monthly reporting of enquiries and caseload at SMT meetings. |  |
| <p>5.2</p> <p>Defend the Judicial Review appeal into Continuing Healthcare</p> | <ul style="list-style-type: none"> • Robust defence of the appeal of initial Judicial Review judgement to achieve clarity on policy. • Liaise with the Department of Health on changes to be made to policy moving forward to ensure older people are appropriately assessed. • Keep clients involved in the issue regularly appraised of outcome and further engagement. | <ul style="list-style-type: none"> • The Court of Appeal case concluded on 04/11/2024, with the Department of Health successful in overturning the initial judgement at the appeal. • COPNI submitted an application to the Supreme Court for a final determination on the issue. • Leave to appeal was not granted. • All affected clients were advised of the outcome and continue to receive support from COPNI. • COPNI continues to raise political and public awareness of the wider implications, engaging directly with the NI Assembly Committee and the All |  |

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| | | Party Group on Ageing and Older People. | |
| 5.3 Process requests for legal funding, where applicable | <ul style="list-style-type: none"> • Management of internal allocation of budget for this work. • Successful bid for additional legal funding from DfC. • Legal proceedings progressed in line with counsel advice. | <ul style="list-style-type: none"> • No legal funding requests received by COPNI in the 2024-25 financial year. | |
| 5.4 COVID-19 Inquiry Core Participant status | <ul style="list-style-type: none"> • Counsel and in-house solicitor to have undertaken full review of all relevant documentation made accessible to COPNI. • Counsel to have prepared the Commissioner with most relevant evidence ahead of the oral hearing in May 2024. • Commissioner to provide oral evidence to the Inquiry in May 2024. | <ul style="list-style-type: none"> • Legal counsel and COPNI's in-house solicitor provided support to former Commissioner ahead of oral hearing of Module 2c of the Inquiry in May 2024. • Counsel assisted in the review and drafting of evidence proposals. Opening and closing statements completed. • Former Commissioner provided oral evidence in May 2024. | |
| 5.5 | <ul style="list-style-type: none"> • A response to all Rule 9 requests from the Inquiry to be submitted to | <ul style="list-style-type: none"> • COPNI received the Rule 9 request for Module 6. Feedback was received from | |

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| <p>COVID-19 Inquiry Rule 9 requests</p> | <p>the Inquiry by the deadline, after final drafting by Counsel.</p> <ul style="list-style-type: none"> Any follow-up queries from the Inquiry to be responded to within timeline set out by the Inquiry. | <p>the Inquiry and a final draft prepared and submitted on 06/11/2024.</p> <ul style="list-style-type: none"> Legal counsel utilised ahead of final drafting. | |
| <p>5.6 COVID-19 Inquiry applications for relevant modules</p> | <ul style="list-style-type: none"> Apply for the relevant modules in the UK Public Inquiry where it deemed the Commissioner holds important evidence. | <ul style="list-style-type: none"> COPNI reapplied for Module 6 however Core Participant status was not granted by the inquiry. | |
| <p>5.7 COVID-19 Inquiry – Effective communications strategy</p> | <ul style="list-style-type: none"> Assess 100% of media bids and accept/decline as appropriate. Issue public statements as required. Website updated to include separate section for the COVID-19 Public Inquiry. Report quarterly on progress in Ezine. | <ul style="list-style-type: none"> 100% media bids in relation to the Inquiry were assessed and accepted. COPNI's Public statement was issued to Media, gaining 70 pieces of coverage across print, online and broadcast. COPNI's website was updated throughout the Inquiry to reflect developments. COVID-19 Inquiry Summary included in Summer Ezine. | |

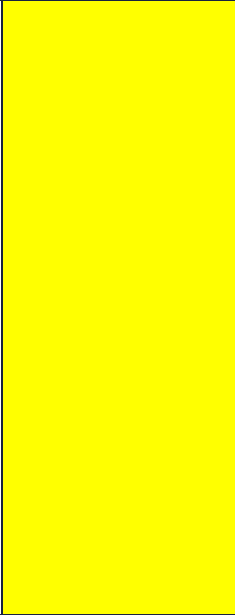
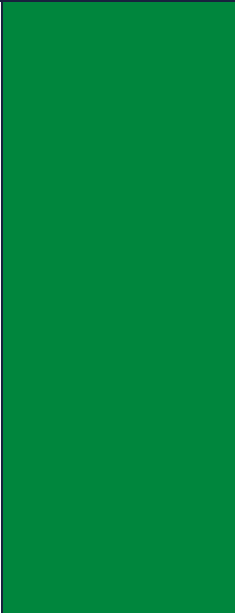
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| <p>5.8</p> <p>Review of Section 21 of legislation presented to the Sponsor Branch</p> | <ul style="list-style-type: none"> • Recommendations for changes to the legislation forwarded to DfC Minister. • Monitor proposed actions by DFC to change COPNI legislation in line with recommendations. • Advise MLAs and respond to committee and MLA questions about proposed legislative changes as they are being made (debated). | <ul style="list-style-type: none"> • Legal counsel advice received on review of legislation. • Article 21 recommendations reviewed for forwarding to DfC in 2025-26. • The recommendations need Commissioner approval ahead of submission to DfC and COPNI did not have a Commissioner in place for much of 2024-25 to grant this approval. |  |
| <p>6.1</p> <p>The Commissioner will call on Government and seek high level commitments to older people in a new Programme</p> | <ul style="list-style-type: none"> • Publication of a report offering advice to government on the forthcoming Programme for Government to include a developed high-level outcome for older people. • A minimum of two meetings with department officials to discuss the next PfG and COPNI's report/recommendations. • Commissioner to promote the inclusion of the HLO for older people | <ul style="list-style-type: none"> • COPNI's report '<i>At the Centre of Government Planning: The Programme for Government and Preparing for an Ageing Population</i>' published 12 June 2024. • COPNI met with officials of the Executive Office on Programme for Government including advice on Goods Facilities and Services legislation (15/05/2024 and 19/06/2024). |  |

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| <p>for Government (PfG).</p> | <p>in the media, at Committee, Party and individual MLA level.</p> | <ul style="list-style-type: none"> • COPNI's former Commissioner and COPNI's CEO met with First and Deputy First Minister (10/06/2024) on the ageing population and Programme for Government. • Meetings held with MLAs from All -Party Parliamentary Group (APPG) on Older People - Colm Gildernew (18/06/2024); Claire Sugden (25/06/2024 and 30/07/2024); Robbie Butler (04/06/2024). • COPNI's former Commissioner presented on the PfG at the All-Party Parliamentary Group on Older People (24/09/2024). • COPNI's response to the draft PFG was issued on 11/10/2024. • COPNI's former Commissioner presented to the Committee for the Executive Office on the Programme for Government (06/11/2024). |  |
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| <p>6.2</p> <p>Respond to public consultations from relevant authorities regarding matters that may impact older people and those who care for them.</p> | <ul style="list-style-type: none"> • Respond to all consultation requests that are relevant to older people within the published deadline. • Respond to a minimum of 10 consultation responses from 1st April 2024 – 31st March 2025. | <ul style="list-style-type: none"> • COPNI provided 35 consultation responses during the 2024-25 financial year. | |
| <p>6.3</p> <p>Ensure that stakeholders and older people are aware of the Commissioner's views on consultations by government.</p> | <ul style="list-style-type: none"> • Publish relevant consultation responses on the website within 2 days of submission to the consulting body. • Include a list of consultations responses in the quarterly ezine to older people. • To respond to media bids and coverage of issues under consultation. | <ul style="list-style-type: none"> • Publication targets met and included in Ezines. | |

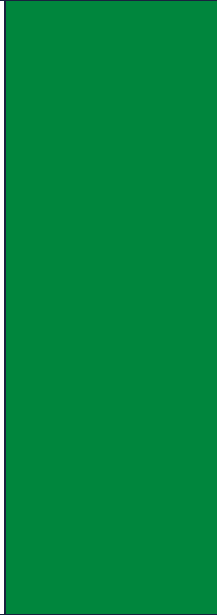
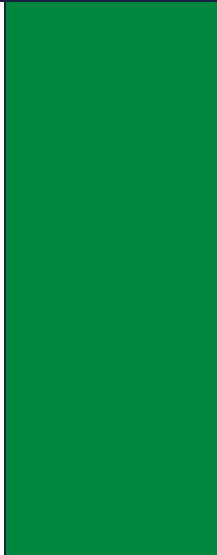
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| <p>7.1</p> <p>Delivery of 2024-25 Business Plan</p> | <ul style="list-style-type: none"> • Monthly review by SMT of progress against targets ahead of Senior Management meetings. • Quarterly reporting on achievement of set targets against business objectives to ARAC and DfC Sponsor Branch. | <ul style="list-style-type: none"> • Review of business plan objectives undertaken by COPNI staff on a monthly basis, with a formal review on a quarterly basis. | |
| <p>7.2</p> <p>Governance arrangements to ensure scrutiny of performance</p> | <ul style="list-style-type: none"> • Quarterly Performance Reports, including ALB Assurance Statement, ALB Corporate Performance Report, Reporting Checklist and Risk Register forwarded to DfC within 10 working days from the end of the quarter. • ARAC papers issued to attendees no later than 1 week before the meeting. • Papers prepared for Senior Management meetings no later than 3 days before the meeting. | <ul style="list-style-type: none"> • All papers completed within required timelines, providing details of governance arrangement in place and their effective operation. | |

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| | <ul style="list-style-type: none"> • Updated Governance Statement in Annual Report and Accounts. | | |
| <p>7.3</p> <p>Engagement with internal and external audit</p> | <ul style="list-style-type: none"> • Reporting of audit outcomes, recommendations and management responses to ARAC and Sponsor Branch in DfC at the next quarterly meeting. • Action all recommendations included in NIAO's Report (RTTCWG) within the next financial year. • Satisfactory assurance ratings for individual Internal Audit assignments, and overall Satisfactory annual assessment. • Internal Audit report outcomes reflected in Annual Report and Accounts. • Recommendations in follow-up audit confirmed as being completed by Internal Audit. | <ul style="list-style-type: none"> • Follow up audit for 2023-24 confirmed all recommendations have been fully implemented. • Satisfactory Assurance rating from Internal Audit for 2024-25. • Unqualified audit opinion for 2023-24 Annual Report and Accounts from NIAO. | |

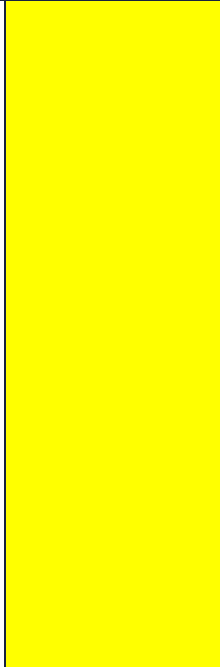
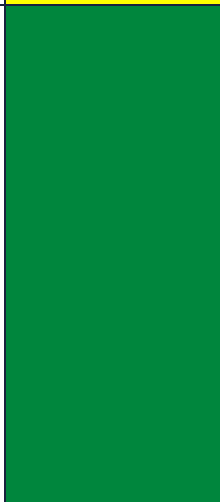
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| <p>7.4</p> <p>Continue to develop an effective workforce.</p> | <ul style="list-style-type: none"> • 100% of Personal Performance Agreement to be completed with line managers by no later than May 2024, to set individual objectives for performance for 2024-25. • Organisational Training Plan developed and signed off by Chief Executive by June 2025. • 100% of staff to maintain mandatory training on LinKS training portal. | <ul style="list-style-type: none"> • PPAs not all completed by deadline due to staff absences. • Training Plan developed (subject to available budget) • Mandatory training completed. |  |
| <p>7.5</p> <p>Transparency of expenditure and budget projections, including pressures.</p> | <ul style="list-style-type: none"> • Commissioner review and approval of Consumption Report within 5 working days of the end of the month. • Commissioner review and approval of cash drawdown submission within 5 working days of the end of the month. • Communication of financial position to Audit and Risk Assurance Committee on a quarterly basis. | <ul style="list-style-type: none"> • All timescales met across range of reporting requirements. • Pressures accurately forecast resulting in a year-end underspend. • Cash balance managed responsibly throughout the year and at year end. |  |

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| | <ul style="list-style-type: none"> • Submission of Monitoring Round bids by deadline set by Sponsor Branch in DfC. | | |
| <p>7.6</p> <p>By year end operate within allocated budget, avoiding overspend.</p> | <ul style="list-style-type: none"> • By year end operate within allocated budget, avoiding overspend. • Management Accounts to be completed for review by Commissioner within 2 working days after month end. • Draft Financial Statements by April 2024, and final Financial Statements by August 2024. • Obtain an unqualified audit opinion from NIAO. | <ul style="list-style-type: none"> • Management Accounts completed in line with DfC submission deadlines. • Dry Run April deadline met for draft Financial Statement, demonstrating underspend. • COPNI operated within Resource allocation (excluding provisions) and business case approvals in place for provisions post year end. • Unqualified audit opinion from NIAO for the 2023-24 financial year. | |
| <p>7.7</p> <p>Ensure a robust risk management process is in</p> | <ul style="list-style-type: none"> • Quarterly meetings with SMT to discuss existing and emerging risks, within 1 week from the end of the quarter. • Risk Register shared with DfC in Quarterly Assurance Report within | <ul style="list-style-type: none"> • Risk meetings held quarterly and communicated to both DfC and ARAC in meeting papers. • No issues raised by ARAC in respect of risk ratings. | |

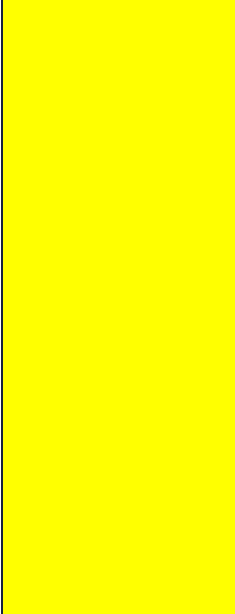
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| <p>place and followed.</p> | <p>10 working days from the end of the quarter.</p> <ul style="list-style-type: none"> • Committee papers to be sent to all ARAC attendees no later than 1 week in advance of the meeting. • Training of ARAC and key staff. | | |
| <p>7.8 Prompt Implementation and / or updating of relevant policies, procedures and practice as required.</p> | <ul style="list-style-type: none"> • Monthly review of the Policies and Procedures register. • Responsible owners informed no later than 3 months ahead of revision date of policy of the requirement to review the relevant policy. • All policies are shared for consultation with staff, and all relevant Human Resources Policies are shared with NIPSA. • A S75 Equality Screening completed for all policies. | <ul style="list-style-type: none"> • Monthly review of outstanding policies and communication to policy owner re: upcoming update deadlines. • Policies all in place at year end. | |

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| <p>7.9</p> <p>Review Annual Business Plan 2024-25 following finalisation of new Corporate Plan 2024-2028</p> | <ul style="list-style-type: none"> • Business Plan redrafted where necessary including any change to annual Budget requirements. • Business Plan submission to DfC within one month of submission of New Commissioner’s Corporate Plan. • Business plan published on COPNI’s website, once approved by the Minister. | <ul style="list-style-type: none"> • With no Commissioner in place in 2024-25, there was no Corporate Plan drafted, and hence no necessity to amend the 2024-25 Business Plan to align with a new set of strategic objectives. |  |
| <p>7.10</p> <p>Drafting of Annual Business Plan for 2025-26</p> | <ul style="list-style-type: none"> • Business Plan drafted including annual Budget requirements, to align with new high-level outcomes from the new Corporate Plan 2024-28. • Business Plan submission to DfC by 31 January 2025. • Drafting of Annual Business Plan for 2025-26 | <ul style="list-style-type: none"> • Business Plan 2025-26 drafted and submitted to DfC on 31st January 2025. • Business Plan approved by the Minister for Communities in October 2025. |  |

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| <p>7.11</p> <p>Develop solution to Information Technology provision post March 2025</p> | <ul style="list-style-type: none"> • Business case to be submitted to Sponsor Branch in DfC before September 2025 to assess options for future provision of IT services. • Procurement exercise completed and new solution in place by 31 March 2025. • All remaining COPNI legacy systems to be moved to the cloud to enable smooth transition to new service provider. | <ul style="list-style-type: none"> • Equality Commissioner for Northern Ireland (ECNI) Direct Award Contract extended to September 2025 – COPNI avail of services through Service Level Agreement. • ECNI undertaking procurement of a long-term contract for these services, of which COPNI will avail when in place. • The legal casework software remains as the sole system reliant on ECNI servers, as unable to migrate to a cloud solution owing to budgetary constraints. | |
| <p>7.12</p> <p>Agree and implement recommendations of the New Decade New Approach (NDNA) review</p> | <ul style="list-style-type: none"> • Meet with the Minister and Officials from DfC during the 2024-25 year to discuss recommendations from the report. • Implement any agreed recommendations within deadlines set by the Minister. | <ul style="list-style-type: none"> • Further discussion of the NDNA report and the recommendations were postponed until a new Commissioner was appointed. • COPNI completed responses in respect of the recommendations, to be provided to DfC when agreed and approved by the new Commissioner. | |

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| <p>8.1</p> <p>New Corporate Plan 2024-28 developed following appointment of the new Commissioner.</p> | <ul style="list-style-type: none"> • Advanced draft (90% completed) of Corporate Plan presented to the new Commissioner, for review and amendments, on day one of their term. • Corporate Plan submission to DfC within one month of the Commissioner commencing their role. • Approved Corporate Plan published on COPNI's website. | <ul style="list-style-type: none"> • Drafting of scoping papers on potential areas of policy /research focus and an outline Corporate Plan are at an advanced stage. • Unable to be finalised as no Commissioner in place until April 2025. |  |
| <p>8.2</p> <p>Scoping of projects for new Corporate Plan</p> | <ul style="list-style-type: none"> • Development of at least 15 project plans for internal review. These scoping documents will outline the project and the rationale for the proposal, enabling the new Commissioner to choose their priorities. • Assess value of ad hoc toolkit briefings which include COPNI's | <ul style="list-style-type: none"> • Project plans/ scoping papers were drafted in full for review by new Commissioner upon appointment. |  |

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| | position on topical issues relevant to older people. | | |
| 8.3 Preparation for new Commissioner | <ul style="list-style-type: none"> • Develop 90% of new Corporate Plan in advance of new Commissioner's appointment for their edit and approval. (See also 8.1.) • Corporate Governance and Accounting Officer training arranged for new Commissioner. • Press release to announce commencement of term of a new Commissioner, and website updated to reflect new personnel. • COPNI's SMT to discuss with the new Commissioner the context and content of previous research projects undertaken, to ensure future priorities are not duplicating work already completed. • COPNI website updated to reflect appointment of new Commissioner. | <ul style="list-style-type: none"> • COPNI prepared a press release upon announcement of appointment of the new Commissioner. • COPNI's website updated. • COPNI's Corporate Plan draft substantially developed. • Remaining elements of this were unable to be achieved until the Commissioner commenced in post in April 2025. | |

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| <p>8.4</p> <p>Programme of meetings and engagement with older people and key stakeholders for the first 3 months of new term of Commissioner.</p> | <ul style="list-style-type: none"> • Commissioner to meet the Minister for Communities within 1 month of commencement of their term. • Commissioner to meet with key stakeholders within the Health and Social care sector, within two months of taking up post. | <ul style="list-style-type: none"> • Meetings set up with key stakeholders based on availability after appointment. • Not all key meetings could be arranged by year end owing to the announcement of the new Commissioner late in the financial year. |  |
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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 2024-25 COPNI received 38 media bids as shown in table below:

| Quarter | Media bids |
|--------------|------------|
| 1 | 10 |
| 2 | 5 |
| 3 | 9 |
| 4 | 14 |
| Total | 38 |

This compared to 65 media bids received in 2023-24 and 62 media bids in 2022-23. 25 of these media bids in 2024-25 were accepted, with either a statement issued, or a broadcast interview carried out. The number of bids accepted was lower than usual given there was a period of four months with no Commissioner. A total of **14** statements/press releases were issued by COPNI in 2024-25. There were also **175** pieces of media coverage. Media coverage was high when we factor in the number of media bids received which was lower than previous years. This was due to the COVID-19 Inquiry which generated significant coverage.

Engagements

In total there were 18 engagements for the 2024-25 financial year. The Commissioner continues to make efforts to engage with underrepresented minority groups.

Policy, advice and research

The Policy Advice and Research Unit 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 Unit is to create the evidence base on which the Commissioner acts, speaks publicly, and provides advice to government.

The Policy Advice and Research Unit is responsible for the delivery of many of the priorities contained within COPNI's business plan. Noted below is an outline of work conducted by the team in 2024-25.

Health and Social Care

In 2024-2025, the Policy and Research Unit committed significant resources to addressing health and social care issues. In particular, the rights of residents in care homes, domiciliary care provision, hospital waiting times and GP access continued to be central themes in the Unit's engagement and publications programme. COPNI held regular meetings with Department of Health officials, Trust officials, RQIA personnel, healthcare professionals' representative bodies and independent providers of care. The overarching theme in discussions with officials across most if not all aspects of health and social care provision is one of limited resources to meet increasing demand. COPNI repeatedly emphasised the message that cuts to health and social care funding disproportionately impact older people

who require more frequent and more complex care (see for example, COPNI's formal response to the Department of Health Equality Impact Assessment, 11/07/2024).

In 2024-2025, COPNI continued its advocacy for residents and families of residents in care homes, disseminating our research *Respecting Residents' Rights in Care Homes: A Review of the Regional Care Home Contract* (published in March 2024). COPNI held several meetings throughout the year with the Department of Health's Strategic Planning and Performance Group responsible for reforming the Regional Care Home Contract, sharing our findings and recommendations. A new draft of the Contract is due to be finalised in Autumn 2025.

In 2024-2025, COPNI continued to engage regularly with the Department of Health's Adult Protection Bill team to progress, and collaborate on, the much-anticipated adult protection legislation. In June 2025, the Health Minister introduced the Adult Protection Bill into the Northern Ireland Assembly citing the investigation by COPNI into Dunmurry Manor Care Home as a key factor in the proposed legislation's development. COPNI will continue to engage with officials and elected representatives on the development of the Bill during its passage through the Assembly.

Tackling Ageism

In August 2024, COPNI submitted detailed written evidence to the Committee for the Executive Office regarding inequalities in access to goods, facilities and services experienced by older citizens and the need for legislation to address this issue. Subsequently, the Chief Executive and Research Officer presented to the Committee on the matter (25/09/2024) articulating older people's experiences of ageism as identified in COPNI's *Are You Ageist?* report (March 2025).

Planning for an Ageing Population

In June 2024, COPNI published *At the Centre of Government Planning: The Programme for Government and Preparing for an Ageing Population*. This document provided the basis for discussions involving government officials, political representatives and age sector organisations on planning for an ageing population. The All-Party Parliamentary Group on Ageing and Older People held an extended meeting attended by ministers based on the themes of the report (24/09/24). The Commissioner for Older People for Northern Ireland

presented the findings of the report to the Committee for the Executive Office (6/11/2024). On 25 February 2025, at a plenary session of the Northern Ireland Assembly, the report and its analysis was referenced throughout a discussion by MLAs on the need for the Executive to plan for an ageing society.

Promoting Inclusion of Older People

COPNI's Policy Advice and Research Unit continued to engage with statutory bodies on improving services for older citizens. This work is often conducted outside of formal engagement processes and involves deploying practical research and policy advice to encourage government departments and public bodies to adjust services, practice and policies to better meet the needs of older people.

In 2024-2025, the Unit organised, facilitated or participated in, 114 events with stakeholders on matters affecting older people. These engagements included meetings with the Committee for the Executive Office, the Inclusive Mobility and Transport Advisory Committee, the Department of Health, the Department of Agriculture, Environment and Rural Affairs, the Patient Client Council, the PSNI and Queen's University Belfast.

In April 2024, following a request from COPNI's advocacy team, the Research Unit raised issues regarding the Lone Pensioner Allowance (LPA) with Land and Property Services (LPS), specifically concerns regarding eligibility for the LPA and customer service. After acknowledging the accuracy of our critique of services, the LPS committed to adjusting its messaging and providing training to better respond to the public's needs.

In February 2025, COPNI submitted a formal consultation to the Department for Communities on its Architecture and Built Environment Policy outlining how the built environment could better meet the needs of older people. DfC officials subsequently contacted COPNI requesting further engagement to understand and incorporate into their work the planning priorities of older citizens, such as accessible public transport and public toilets.

Criminal Justice

In December 2024, COPNI published *Growing Concern: Older Victims of Domestic Abuse in Northern Ireland*. The PSNI, the PPS, Assist NI, and the Department of Justice's Violence Against the Person team all welcomed the report. The PPS stated that they would include

"training in this area in our annual training plan". The Chairperson of the All-Party Parliamentary Group on Ageing and Older People added the report to the correspondence for the group and invited COPNI to present at their meeting (21/01/2025).

Ongoing

During 2024-2025, the Policy Advice and Research Unit produced several influential pieces of research on issues such as planning for an ageing population, access to goods facilities and services, and criminal justice. In 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 its high-quality policy advice and research. In 2025-2026, COPNI intends publishing research on Age Friendly Practice, the Mental Capacity Act, Housing, and the Adult Protection Bill.

Public consultations

The Policy Advice and Research Unit is responsible for responding to public consultations by relevant authorities on matters that may impact older people. In 2024-2025, a total of 35 formal consultation responses were submitted by the Unit. A list of consultation responses submitted by COPNI to public bodies in 2024-25 is set out below.

| Consulting Organisation | Subject |
|------------------------------------|--|
| The Executive Office | Wellbeing in NI User Survey |
| Northern Ireland Housing Executive | Community Involvement and Cohesion Strategy 2024 - 2029 |
| Department for Communities | NI Labour Market Insight Dashboard |
| Department for Communities | Fuel Poverty Strategy Workshop Feedback |
| Department of Health | Equality Impact Assessment of the 2024-25 Budget Outcome |

| | |
|--|---|
| Department for Infrastructure | Equality Impact Assessment of the 2024-25 Budget Outcome |
| Department of Health | Policy Proposals for a Public Health Bill for Northern Ireland |
| Department of Health | Safe and Effective Staffing Legislation in Northern Ireland |
| Northern Ireland Housing Executive | Community Safety Strategy 2025-2030 |
| Committee for the Executive Office | Inquiry into Gaps in Equality Legislation |
| Department for Communities | Equality Impact Assessment of the 2024-25 Budget |
| Department of Finance | Equality Impact Assessment of the 2024-25 Budget |
| Department for Communities | Welfare Supplementary Payments |
| Department of Agriculture, Environment and Rural Affairs | Review of Rural Needs Act Schedule |
| The Executive Office | Draft Programme for Government (PfG) 2024-2027 <i>'Our Plan: Doing What Matters Most'</i> Public Consultation |
| Department of Health | Commencement of Provisions under the Mental Capacity Act (NI) 2016 relating to Acts of Restraint |
| NI Policing Board & PSNI | Policing Plan 2025-2030 |
| Department for the Economy | Design plan for the roll-out of smart electricity meters |
| NISRA | PfG Wellbeing Framework Dashboard - User Survey |
| PSNI | Race & Ethnicity Action Plan 2025-2027 |
| Department of Justice | New Victim and Witness Strategy |

| | |
|--|--|
| Department for Communities | Fuel Poverty Strategy Consultation |
| Department of Agriculture, Environment and Rural Affairs | Establishment of a Just Transition Commission |
| Public Health Agency | Draft PHA Corporate Plan 2025-2030 |
| Department of Justice | Proposals for Inclusion in a new Victims and Witnesses of Crime Bill |
| Northern Ireland Housing Executive | Draft Corporate Strategy 2025/26 - 2027/28 |
| Department of Health | Draft Budget 2025-26 EQIA |
| Department for Communities | Review of Racist Incidents |
| Department of Finance | Draft Budget 2025-26 EQIA |
| Department for Infrastructure | Active Travel Delivery Plan |
| Department of Justice | Enabling Access to Justice Programme Delivery Plan |
| Northern Ireland Policing Board | Draft Corporate Plan 2025-2030 |
| Consumer Council | 2025-2026 Forward Work Programme |
| Department of Health | Being Open Framework |
| Department of Finance | Domestic Rating Measures |

Legal and advocacy

During 2024-25 there was a continued rise in the number of cases managed by the Legal and Advocacy Team, with 540 cases compared to 482 in 2023-24, an increase of 58 cases, representing a 12% uplift. At the end of March 2025, 290 cases remained open.

| Type of case | 2024-25 | 2023-24 | 2022-23 | 2021-22 | 2020-21 |
|--------------------|---------|---------|---------|---------|---------|
| Enquiries | 303 | 261 | 264 | 338 | 343 |
| Casework | 237 | 221 | 188 | 225 | 240 |
| Total cases | 540 | 482 | 452 | 563 | 583 |

This increase in cases reflects growing public awareness of COPNI’s role and an ongoing demand for advice and intervention in complex matters affecting older people. The team engaged with older people and public authorities through in-person meetings, telephone calls and virtual platforms, providing direct advocacy and legal support across a wide range of issues. The Commissioner continued to exercise formal statutory powers where necessary, including progressing litigation in relation to Continuing Healthcare (CHC). Following the outcome of the Court of Appeal case in November 2024, COPNI lodged an application to the Supreme Court for leave to appeal. Although leave was ultimately not granted, the Commissioner continued to support affected clients and to raise political and public awareness of the issues through engagement with the NI Assembly Health Committee and the All-Party Group on Ageing and Older People.

In most other cases, the team sought to achieve resolution through COPNI’s ‘soft powers’, using constructive engagement, negotiation and advocacy to secure timely and effective outcomes for older people. However, in more complex or entrenched matters, COPNI reminded public authorities of the Commissioner’s significant statutory powers and the organisation’s readiness to take legal action where required to protect the rights and interests of older people.

Below is a summary of some of the work undertaken by the legal and advocacy team in 2024/25:

- 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. The Court found that the decision in respect of the older person was “procedurally unfair” and ruled that a reassessment

was to be made using a lawful process and following guidance from the Department of Health. Additionally, the Court quashed the 2021 policy on the basis that it was adopted in breach of its obligations to have due regard to the need to promote equality of opportunity under section 75 of the Northern Ireland Act 1998. The Department of Health subsequently lodged an appeal against the judgment. The Court of Appeal heard the matter in 2024 and, on 4 November 2024, overturned the original High Court ruling. COPNI then submitted an application to the Supreme Court of the United Kingdom for leave to appeal. Leave was not granted. All affected clients were advised of the outcome, and COPNI continues to provide advice and advocacy support. The Commissioner has also worked to raise political and public awareness of the wider issues surrounding CHC, engaging with the NI Assembly Health Committee and the All-Party Group on Ageing and Older People, chaired by Claire Sugden MLA.

- The Commissioner had previously intervened as a Third Party in court proceedings concerning the use of pre-emptive Deprivation of Liberty Orders, with judgment delivered in August 2023. During 2024–25, the Legal and Advocacy Team continued to progress work on issues arising from that case, focusing on the implementation of the Mental Capacity Act (Northern Ireland) 2016 and the protection of older people’s rights under the framework. The team contributed to the Commissioner’s report *Freedom, Care and Wellbeing – Review of Deprivation of Liberty Safeguards (2025)*, which highlighted the need for full commencement of the Act and stronger safeguards for individuals lacking capacity. COPNI also provided advice and assistance to individuals and their families affected by deprivation of liberty issues.
- 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 continued to see an increasing number of cases involving private care homes issuing eviction notices to residents whose needs are still being met, often following concerns raised by families or carers about the quality of care. COPNI continues to receive cases of this nature and to advocate for greater clarity and consistency in the processes governing eviction and termination of placement in care homes. The legal team also continues to work with the Strategic

Planning and Performance Group (SPPG) on its review of the Regional Care Home Contract. This follows COPNI's earlier report, *Respecting residents' rights in care homes: Review of the Regional Care Home Contract by the Commissioner for Older People for Northern Ireland*, which examined the extent to which older people's human rights are protected regarding tenancy and security of placement in care homes.

- During 2024–25, the Commissioner's legal department continued its active contribution to the UK Covid-19 Public Inquiry. The Inquiry has now completed hearings in Module 4 (Vaccines) and Module 5 (Procurement), which took place in March 2025, and heard evidence in Module 6 (Care Sector) in July 2025. The former Commissioner provided a witness statement for Module 6, and the legal team supported him in the preparation and delivery of his oral evidence. The Inquiry's report for Module 1 (Resilience and Preparedness) was published in July 2024, with the Northern Ireland Executive issuing its response to the recommendations on 16 January 2025. The Inquiry's report for Module 2 (Decision Making and Political Governance) is expected to be published in Autumn 2025. The legal team continues to monitor the Inquiry's progress and to provide support and input as required.
- 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 30% 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 89 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 £1,594,056 (2023-24: £1,403,202) and COPNI's capital expenditure was £9,593. The Commissioner was funded by DfC in 2024-25, and the total amount of grant in aid received in the year was £1,629k.

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 2024-25, 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 2024-25, 2023-24, 2022-23, 2021-22 and 2020-21 are detailed in the table below:

| | Actual expenditure to 31 March 2025 £ | Actual expenditure to 31 March 2024 £ | Actual expenditure to 31 March 2023 £ | Actual expenditure to 31 March 2022 £ | Actual expenditure to 31 March 2021 £ |
|---------------------|--|--|--|--|--|
| Resource | 1,533,459 | 1,345,003 | 1,383,886 | 1,160,195 | 949,929 |
| Capital* | 9,593 | 63,499 | 7,349 | 25,180 | 9,441 |
| Depreciation | 60,002 | 58,008 | 41,839 | 6,072 | 5,841 |
| Total | 1,603,054 | 1,466,510 | 1,433,074 | 1,191,447 | 965,211 |

*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.

Siobhan Casey

A handwritten signature in black ink that reads "Siobhan Casey". The signature is written in a cursive style with a large, sweeping initial 'S'.

Accounting Officer

Date: 04.03.2026

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

Corporate governance report

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

- the Directors' report;
- the statement of Accounting Officer's responsibilities; and
- the governance statement.

Directors' report

COPNI does not have Directors however the term Director has been interpreted as Commissioner.

Commissioners' report

Siobhan Casey was appointed as the Commissioner for Older People for Northern Ireland on 7th April 2025 for a four-year term.

Senior Management Team

The members of the SMT at 31 March 2025 were:

| | |
|-----------------|--|
| Vacant | Commissioner for Older People for Northern Ireland |
| Evelyn Hoy | Chief Executive |
| Aimee Miller | Head of Legal and Advocacy |
| Conn MacGabhann | Head of Policy Advice and Research |
| Lisa Rice | Head of Communications & Engagement |
| 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 58.

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 2024-25 was £17,000 (2023-24 £12,600).

Internal audit costs 2024-25 were £9,630 (2023-24 £9,644). There was 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 2025 COPNI paid 97% of its invoices within 30 days (2023-24 99%) and 89% within 10 days (2023-24 93%).

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 was one data incident in 2024-25, which was investigated, and mitigating measures taken to improve information security (three in 2023-24). 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. 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 2024-25 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), which was revised in February 2025.

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

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

A Commissioner was appointed in April 2025, at which time the Accounting Officer delegation transferred from the interim Accounting Officer, appointed by the Department for Communities, to the new Commissioner. Owing to the delay in the recruitment of the new Commissioner, COPNI experienced a period from May 2024 until April 2025 where it was restricted in the operation of the powers and duties set out under the COPNI Act (2011), as these powers and duties reside within the role of the Commissioner. COPNI continued to assist older people and carry out day-to-day operations under both the Caretaker Commissioner until December 2024 and then the Interim Accounting Officer until April 2025, who was appointed by the Permanent Secretary.

In October 2025, COPNI's long-standing Chief Executive retired, leaving this role vacant until it could be recruited. COPNI's Senior Management Team have been performing additional duties to cover this absence, with permanent recruitment of the post paused until clarity is received over the future budgetary position.

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 2024-25) and auditors from the Northern Ireland Audit Office (NIAO). 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. Any conflict will be dealt with in line with COPNI's Conflict of Interest Policy. COPNI maintains a Register of Interests.

The ARAC met four times during the 2024-25 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 |
| John Paul O'Doherty | February 2023 | 3 | 4 |

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2024-25 financial year were quorate.

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 2024-25 financial year.

Accounting Officer

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

Accounting Officer review

The 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 her fitness to act as Accounting Officer.

Risk management and assurance

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

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

The risk and control framework

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

- The Commissioner has overall responsibility for setting and determining risk appetite, ensuring risks are identified and an appropriate framework is in place to manage risks.
- The SMT support, advise and implement policies approved by the Commissioner.
- Managers are responsible for encouraging good risk management practice within their designated managed area, escalating significant risks to the corporate risk management process where appropriate.
- The risk management team meet quarterly to review the Risk Register and the effectiveness of the risk management activities.
- The Audit and Risk Assurance Committee receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise.
- Key risks are identified, escalated (if necessary) and reported to the Commissioner and ARAC on a regular basis (at least quarterly).

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

An overview of the main risks included in the Risk Register are detailed on page 10. All risks were managed, and control actions taken, to 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 in 2024-25 was Cavanagh Kelly. The annual internal audit plan for 2024-25 included the following reviews:

- Human Resources – Satisfactory assurance
- Financial Systems – Satisfactory assurance
- Follow up review – Completed.

For the period 2024-25, 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 2024-25 financial year, COPNI did not report any attempted or suspected frauds.

Whistleblowing

There were no notified concerns raised during 2024-25 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 three grievances/complaints in 2024-25 (six in 2023-24), two of which were upheld.

Review of Effectiveness

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

COPNI's Senior Management Team meets quarterly to discuss any emerging risks or changes to the current Risk Register. This review enables managers to review 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 operational 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 2024-25.

Remuneration and staff report

The remuneration and staff report sets out the remuneration policy for the Commissioner and her 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. Following approval of the 2024-25 Budget in the Assembly, on 28 May 2024, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 31 May 2024 in FD (DoF) 07/24. Annual pay awards are made in the context of the wider public sector pay policy. The pay award for staff for 2024-25 was finalised in March 2025, 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 June 2025, under the Commissioner's delegated authority. The Commissioner wrote to the Department ahead of payment, providing an overview of the proposed settlement, and confirming all working papers would be retained for inspection and audit. The Commissioner's pay settlement is to be 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 and includes pay progression. 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 appointed in April 2025.

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 – 2023-24) 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 - 2023-24) 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 John Paul O'Doherty appointed Committee members, in February 2023, following an open recruitment competition.

ARAC members' remuneration

| | 2024-25 | 2023-24 |
|---------------|--------------|--------------|
| | £ | £ |
| Alan Walker | 2,706 | 1,620 |
| Lee Wilson | 1,326 | 1,340 |
| JP O'Doherty | 985 | 1,340 |
| Totals | 5,017 | 4,300 |

The costs in the table above include remuneration for attendance at meetings and other ARAC activities but do not include claimed expenses. The totals also include amounts paid in 2024-25 which had not been accrued in 2023-24.

Permanent appointments

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

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

Other members of staff, during the period, were employees engaged through recruitment agencies under the NICS Framework Contract for Temporary Staff.

Remuneration and pension entitlements

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

Remuneration and pension entitlements – SMT (audited information)

| | Salary £'000s | | Benefits in kind (to nearest £100) | | Pension benefits* (to nearest £1,000) | | Total (£'000s) | |
|--|-----------------------------|---------|--|---------|--|---------|-----------------------------|---------|
| | 2024-25 | 2023-24 | 2024-25 | 2023-24 | 2024-25 | 2023-24 | 2024-25 | 2023-24 |
| Eddie Lynch Commissioner (Left post on 12 th December 2024) | 60-65 (FYE 85-90) | 80-85 | - | - | (5) | 31 | 55-60 (FYE 80-85) | 115-120 |
| Evelyn Hoy Chief Executive | 70-75 | 75-80 | - | - | 71 | 9 | 145-150 | 85-90 |
| Aimee Miller** Head of Legal and Advocacy Services | 55-60 | - | - | - | 30 | - | 85-90 | - |

| | | | | | | | | |
|---|--------------------------|---|---|---|-----|---|------------------------------|---|
| Conn Mac Gabhann** Head of Policy Advice and Research | 55-60 | - | - | - | 122 | - | 175-180 | - |
| David Murray** Head of Corporate Services | 55-60 | - | - | - | 102 | - | 155-160 | - |
| Lisa Rice** Head of Communications and Engagement | 35-40 (FYE 40-45) | - | - | - | 114 | - | 145-150 (FYE 155-160) | - |

* 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.

**As this represents the first year that all Senior Management personnel are included in this table, the pension benefits for the 2024-25 year is not representative of the actual amount accrued in year, as calculations have been provided by Civil Service Pensions based on the pension benefits for the prior year being NIL.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled

back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

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)

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 banded remuneration of the highest-paid director in COPNI in the financial year 2024-25 was £70,000 - £75,000 (2023-24, £75,000 -£80,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below. The 25th percentile and median percentile pay ratios have reduced in the 2024-25 year, owing to the absence of a Commissioner at March 2025, which necessitated the next highest paid employee be removed from the calculations below, and these totals are now being compared to a lower remuneration total for the highest paid director. The 75th percentile pay ratio has increased in the 2024-25 year owing to the reduction in total remuneration at this threshold, and the subsequent comparison to a lower remuneration total for the highest paid director.

| 2024-25 | 25 th percentile pay ratio | Median pay ratio | 75 th percentile pay ratio |
|-------------------------------|---------------------------------------|------------------|---------------------------------------|
| Total remuneration (£) | 33,176* | 38,554* | 45,585* |
| Pay ratio | 2.19:1 | 1.88:1 | 1.59:1 |

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

*£1,500 non-consolidated payment made in June 2024 has been included in these figures.

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £33,176 (2023-24, £31,975), £38,554 (2023-24, £38,151) and £45,585 (2023-24, £52,578) respectively.

In 2024-25, no (2023-24, 0) employees received remuneration in excess of the highest-paid director.

In 2024-25 remuneration ranged from £27,500 to £72,500 (2023-24: £26,000 to £80,000).

Percentage change in remuneration

The percentage change in remuneration from the prior year was -6.90% for the highest paid employee, and 0.72% for all employees (excluding the highest paid employee). The percentage changes are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell each year.

| Percentage change for: | 2024-25 v 2023-24 | 2023-24 v 2022-23 |
|---|-------------------|-------------------|
| Average employee salary and allowances | 0.72% | 7.46% |
| Highest paid director's salary and allowances | (6.90%) | 0% |
| Average employee performance pay and bonuses | N/A* | N/A |
| Highest paid director's performance pay and bonuses | N/A | N/A |

*No performance pay or bonuses were payable in these years.

Pension entitlements (audited information)

| Officials | Accrued pension at pension age as at 31-03-25 and related lump sum | Real increase in pension and related lump sum at pension age | CETV at 31-03-25 | CETV at 31-03-24 | Real increase in CETV |
|--|--|--|------------------|------------------|-----------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Eddie Lynch Commissioner | 15-20 | 0 | 227 | 209 | (5) |
| Evelyn Hoy Chief Executive | 45-50 | 2.5-5 | 974 | 873 | 64 |
| Aimee Miller Head of Legal and Advocacy Services | 0-5 | 0-2.5 | 18 | 0 | 16 |
| Conn Mac Gabhann Head of Policy Advice and Research | 5-10 | 5-7.5 | 77 | 0 | 74 |
| David Murray Head of Corporate Services | 5-10 | 5-7.5 | 61 | 0 | 57 |

| | | | | | |
|--|------|-------|----|---|----|
| Lisa Rice Head of Communications and Engagement | 5-10 | 5-7.5 | 64 | 0 | 62 |
|--|------|-------|----|---|----|

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. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 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 and 2015 Remedy

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 older (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. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs will issue by 31 March 2025 as originally planned. The legislation for the 2015 Remedy provides discretion which allows the Scheme Manager to extend beyond this date so it has become necessary to engage this discretion.

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 [DoF Annual Reports and Accounts](#).

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2024-25 pension disclosures for affected members continue to be based on the rolled back position.

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 accrued 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 accrued 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).

Annual Benefit Statements

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

Pension Increases

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 2024 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2025.

Employee Contribution Rates

Employee contribution rates for all members for the periods covering 1 April 2024 – 31 March 2025 and 1 April 2025 – 30 June 2025 are as follows:

| Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2024 to 31 March 2025 | | Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 30 June 2025 | | Contribution rates – All members |
|--|------------|---|------------|----------------------------------|
| From | To | From | To | |
| £0 | £26,302.49 | £0 | £27,091.99 | 4.6% |

| Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2024 to 31 March 2025 | | Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 30 June 2025 | | Contribution rates – All members |
|--|-------------|---|-------------|----------------------------------|
| £26,302.50 | £59,849.99 | £27,092.00 | £61,645.99 | 5.45% |
| £59,850.00 | £160,964.99 | £61,646.00 | £165,793.99 | 7.35% |
| £160,965.00 and above | | £165,794.00 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).

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 [Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK](#). As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

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)

There was one severance payment made in 2024-25 relating to termination of office. Details of costs are withheld owing to COPNI’s legal obligations under the Data Protection Act 2018.

Staff report

COPNI has an approved headcount for 19 FTE staff as part of the approved staffing structure in place at 31 March 2025.

Commissioner and CEO at 31 March 2025 (audited information)

| Band | Number of staff 2024-25 | Number of staff 2023-24 |
|-------------------|-------------------------|-------------------------|
| £75,000 - £80,000 | 0 | 1 |
| £70,000 - £75,000 | 1 | 0 |
| £65,000 - £70,000 | 0 | 1 |

Staff costs at 31 March 2025 (audited information)

| | Permanently employed staff £ | Others £ | 2024-25 total £ | 2023-24 total £ |
|--|---------------------------------------|---------------|-----------------------|-----------------------|
| Wages and salaries | 765,036 | 47,620 | 812,656 | 791,185 |
| Social security costs | 73,872 | - | 73,872 | 50,888 |
| Other pension costs | 255,787 | - | 255,787 | 170,033 |
| Sub Total | 1,094,695 | 47,620 | 1,142,315 | 1,012,106 |
| Less recoveries in respect of outward secondments | - | - | - | - |
| Total Net Costs | 1,094,695 | 47,620 | 1,142,315 | 1,012,106 |

Others include the cost of workers sourced from employment agencies, and ARAC attendance costs, at a total cost of £47,620 (2023-24: £218,458).

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 2024-25, employers' contributions of £257,146 were payable to the NICS pension arrangements at the rate of 34.25% of pensionable pay, for all salaries (2023-24 £167,465 at one of three rates in the range 28.7% to 34.2%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £2,608 (2023-24, £2,498) 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% (2023-24, 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 £73, 0.5% (2023-24 £70, 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 (2023-24: no persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2023-24: £216).

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 | 2024-25 total | 2023-24 total |
|-------------------|----------------------------|-------------|---------------|---------------|
| Directly employed | 16.87 | - | 16.87 | 13.67 |
| Other | - | 0.67 | 0.67 | 2.87 |
| Total | 16.87 | 0.67 | 17.53 | 16.54 |

Staff composition at 31 March 2025 (audited information)

| | 2024-25 | | | 2023-24 | | |
|-------------------------|----------|-----------|-----------|----------|-----------|-----------|
| | Male | Female | Total | Male | Female | Total |
| Commissioner | 0 | 0 | 0 | 1 | 0 | 1 |
| Other senior management | 2 | 3 | 5 | 2 | 4 | 6 |
| Other staff | 6 | 7 | 13 | 6 | 8 | 14 |
| Total | 8 | 10 | 18 | 9 | 12 | 21 |

Staff turnover

The staff turnover percentage this year was 16.67%. This compares with a figure of 6.52% during 2023-24 and 15.38% during 2022-23. During the reporting year one member of staff joined COPNI and three left.

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 359 days. This represented 8.24% of available working days for COPNI employees. Of this total, 324 days were due to long term sickness. Sickness absence for 2023-24 was 126 days, representing 4.10% 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 2024-25 (2023-24: £0).

Off payroll engagements

There were no off-payroll engagements in 2024-25 (2023-24: £27,713).

Assembly accountability and audit report

Regularity of expenditure (audited information)

There was no irregular expenditure in 2024-25 (2023-24 - £8,903).

Fees and charges (audited information)

COPNI earned £0 income from fees and charges in 2024-25 (2023-24: £0).

Remote contingent liabilities (audited information)

There were no remote contingent liabilities in 2024-25 (2023-24: £0).

Losses and special payments (audited information)

There were no losses or special payments in 2024-25. (2023-24: £0).

Gifts and Hospitality (audited information)

There were two gifts received in 2024-25 which did not exceed the MPMNI threshold. (2023-24: three).

Complaints to the Ombudsman (audited information)

There were no complaints to the Ombudsman in 2024-25 (2023-24: none).

Siobhan Casey



Accounting Officer

Date: 04.03.2026

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

Opinion on financial statements

I certify that I have audited the financial statements of the Commissioner for Older People for Northern Ireland (COPNI) for the year ended 31 March 2025 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 COPNO's affairs as at 31 March 2025 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 issues thereafter.

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 my 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 the 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 certificate.

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

Matters on which I report by exception

In light of the knowledge and understanding of COPNI and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

- adequate accounting records have not been kept; or

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

Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be 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;

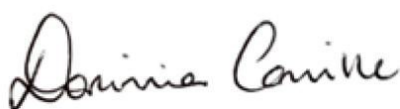
- completing risk assessment procedures to assess the susceptibility of COPNI's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction 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. 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

10/03/2026

Statement of comprehensive net expenditure

for the year ended 31 March 2025

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.

| | | 2024-25 | 2023-24 |
|---|------|------------------|------------------|
| | Note | £ | £ |
| Sundry income | 3 | - | - |
| Total operating income | | - | - |
| Staff costs | 4 | 1,142,315 | 1,012,106 |
| Other operating expenditure | 5 | 309,702 | 225,919 |
| Depreciation and amortisation | 6,7 | 60,002 | 58,008 |
| Provision | 11 | 78,397 | 105,983 |
| Total operating expenditure | | 1,590,416 | 1,402,016 |
| Net operating expenditure | | 1,590,416 | 1,402,016 |
| Interest Expense | 14 | 3,045 | 996 |
| Net expenditure for the year | | 1,593,461 | 1,403,012 |
| Other comprehensive net expenditure | | | |
| Net (gain)/loss on revaluation of Plant and Equipment | 6 | 595 | 190 |
| Comprehensive net expenditure for the year | | 1,594,056 | 1,403,202 |

The notes on pages 95-109 form part of these accounts

Statement of financial position

as at 31 March 2025

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.

| | | 2024-25 | 2023-24 |
|--|------|-----------------|-----------------|
| | Note | £ | £ |
| Non-current assets | | | |
| Property, plant and equipment | 6 | 76,340 | 122,208 |
| Intangible assets | 7 | 36,451 | 46,044 |
| Total non-current assets | | 112,791 | 168,252 |
| Current assets | | | |
| Trade and other receivables | 8 | 46,234 | 61,261 |
| Cash and cash equivalents | 9 | 94,874 | 81,959 |
| Total current assets | | 141,108 | 143,220 |
| Total assets | | 253,899 | 311,472 |
| Current liabilities | | | |
| Trade and other payables | 10 | 130,583 | 167,225 |
| Provisions | 11 | 104,761 | 120,463 |
| Property Lease | 14 | 37,585 | 38,617 |
| Total current liabilities | | 272,929 | 326,305 |
| Total assets less total current liabilities | | (19,030) | (14,833) |
| Non-current liabilities | | | |
| Property Lease | 14 | 12,920 | 52,061 |
| Total non-current liabilities | | 12,920 | 52,061 |
| Total liabilities | | 285,849 | 378,366 |
| Total assets less total liabilities | | (31,950) | (66,894) |

Taxpayers' equity

Revaluation reserve

0

595

General reserve

(31,950)

(67,489)

Total Equity

(31,950)

(66,894)

The notes on pages 95-109 form part of these accounts

The financial statements on page 89-94 were approved by the Commissioner and were signed by:

Siobhan Casey



Commissioner

Date: 04.03.2026

Statement of cash flows

for the year ended 31 March 2025

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.

| | | 2024-25 | 2023-24 |
|--|------|--------------------|--------------------|
| | Note | £ | £ |
| Cash flows from operating activities | | | |
| Net operating expenditure | | (1,590,416) | (1,402,016) |
| Adjustments for non-cash transactions: | | | |
| Depreciation | 6 | 50,409 | 52,942 |
| Amortisation | 7 | 9,593 | 5,066 |
| Loss on Disposal | | - | 935 |
| Impairment | 5 | 115 | |
| (Increase)/Decrease in trade and other receivables | 8 | 15,027 | (26,636) |
| Increase/(Decrease) in trade and other payables | 10 | (36,643) | 33,971 |
| Use of provisions | 11 | (15,701) | 91,581 |
| Net cash outflow from operating activities | | (1,567,616) | (1,244,157) |
| Cash flows from investing activities | | | |
| Purchase of plant and equipment | 6 | (9,593) | (17,203) |
| Purchase of intangible assets | 7 | - | (46,296) |
| Net cash outflow from investing activities | | (9,593) | (63,499) |
| Cash flow from financing activities | | | |
| Financing from DfC | | 1,629,000 | 1,274,000 |

| | | | |
|---|----|------------------|------------------|
| Payment of property lease | 14 | (35,831) | (38,252) |
| Impact of IFRS 16 Interest Charge | 14 | (3,045) | (996) |
| Net financing | | 1,590,124 | 1,234,752 |
| Net increase/(decrease) in cash and cash equivalents in the period | 9 | 12,915 | (72,904) |
| Cash and cash equivalents at the beginning of the period | | 81,959 | 154,863 |
| Cash and cash equivalents at the end of the period | 9 | 94,874 | 81,959 |

The notes on pages 95-109 form part of these accounts

Statement of changes in taxpayers' equity

for the year ended 31 March 2025

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

| | Note | General fund | Revaluation reserve | Taxpayers' equity |
|--|------|-----------------|---------------------|-------------------|
| | | £ | £ | £ |
| Balance at 31 March 2023 | | 61,523 | 785 | 62,308 |
| Grant-in aid from DfC | 16 | 1,274,000 | | 1,274,000 |
| Comprehensive net expenditure for the Year | | (1,403,012) | (190) | (1,403,012) |
| Balance at 31 March 2024 | | (67,489) | 595 | (66,894) |
| Grant-in aid from DfC | 16 | 1,629,000 | | 1,629,000 |
| Comprehensive net expenditure for the year | | (1,593,461) | (595) | (1,594,056) |
| Balance at 31 March 2025 | | (31,950) | - | (31,950) |

The notes on pages 95-109 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 2024-25 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 - between 3 and 10 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) will not be applicable as COPNI does not undertake these activities. The guidance on the valuation of non-investment assets is not considered to represent any material impact on COPNI's asset pool, given its small value. Likewise, the proposed introduction of social benefit accounting is not anticipated to impact on COPNI as the organisation is not party to contracts of this nature.

Leases

COPNI adopted IFRS 16 with effect from 1 April 2022. IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases and finance leases and introducing a single lessee accounting model. IFRS 16 requires

recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases. The adoption of the standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset, and a lease liability, representing an obligation to make lease payments.

Provisions

Provisions are recognised when the Commissioner has a present legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. COPNI have made a new provision of £78,397 in 2024-25 (2022-23: £105,893).

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

| | 2024-25 | 2023-24 |
|------------------------|----------|----------|
| | £ | £ |
| Other operating income | - | - |
| Total income | - | - |

4. Staff costs

| | 2024-25 total | 2023-24 total |
|-----------------------|------------------|------------------|
| | £ | £ |
| Wages and salaries | 812,656 | 791,185 |
| Social security costs | 73,872 | 50,888 |
| Other pension costs | 255,787 | 170,033 |
| Total | 1,142,315 | 1,012,106 |

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

| | 2024-25 | 2023-24 |
|---|---------|---------|
| | £ | £ |
| Rents, rates, heating, lighting and service charges | 68,836 | 69,148 |
| IT services and maintenance | 57,873 | 31,306 |
| Staff training, development and welfare | 5,012 | 8,028 |
| Policy and Research costs | 682 | 14,918 |
| External auditors' remuneration | 17,000 | 12,600 |
| Settlement and legal costs | 122,329 | 37,282 |
| Recruitment | 5,768 | 13,073 |
| Promotions and media engagement | 1,785 | 3,391 |
| Events and catering | 200 | 412 |
| Research and publications | - | 5,066 |
| Travel and subsistence for staff | 1,041 | 1,528 |
| Internal audit costs | 9,630 | 9,644 |
| Literature and membership | 3,952 | 2,566 |

| | 2024-25 | 2023-24 |
|---|----------------|----------------|
| | £ | £ |
| <i>Balance b/f from previous page</i> | 294,108 | 208,962 |
| Telephone | 3,525 | 3,372 |
| Office consumables | 3,164 | 1,256 |
| Pension administration costs | 4,427 | 2,352 |
| IT consumables | 452 | 1,736 |
| Impairment | 115 | - |
| Car parking | 2,111 | 4,684 |
| Travel and subsistence costs for the Commissioner | - | 1,176 |
| Postage | 15 | 100 |
| Loss on disposal | - | 935 |
| Miscellaneous | 1,785 | 1,346 |
| Total expenditure before depreciation and amortisation | 309,702 | 225,919 |
| Depreciation and amortisation | 60,002 | 58,008 |
| Total other expenditure | 369,704 | 283,927 |

6. Property, plant and equipment

| 2024-25 | IFRS 16 Lease | I.T. equipment | Office equipment | Furniture and fittings | Total |
|---|--------------------------|---------------------------|-----------------------------|-----------------------------------|----------------|
| £ | £ | £ | £ | £ | £ |
| Cost or valuation | | | | | |
| At 1 April | 166,821 | 68,510 | 1,284 | 29,554 | 266,169 |
| IFRS16 Adjustment* | (81,336) | - | - | - | (81,336) |
| Additions | - | 9,593 | - | - | 9,593 |
| Disposals | - | (26,408) | - | - | (26,408) |
| Revaluations | | (3,458) | (66) | 243 | (3,281) |
| At 31 March 2025 | 85,485 | 48,237 | 1,218 | 29,797 | 164,737 |
| Depreciation | | | | | |
| At 1 April | 76,994 | 43,158 | 1,063 | 22,746 | 143,961 |
| IFRS16 Adjustment* | (76,994) | | | | (76,994) |
| Charge in year | 36,636 | 11,246 | 95 | 2,432 | 50,409 |
| Disposals | | (26,408) | | | (26,408) |
| Revaluations | | (2,718) | (59) | 206 | (2,571) |
| At 31 March 2025 | 36,636 | 25,278 | 1,099 | 25,384 | 88,397 |
| Carrying amount at 31 March 2025 | 48,849 | 22,959 | 119 | 4,413 | 76,340 |

| | | | | | |
|---|---------------|---------------|------------|--------------|----------------|
| Carrying amount at 31 March 2024 | 89,827 | 25,352 | 221 | 6,808 | 122,208 |
| Asset | | | | | |
| Owned | - | 22,959 | 119 | 4,413 | 27,491 |
| Leased | 48,849 | - | - | - | 48,849 |
| Carrying amount at 31 March 2025 | 48,849 | 22,959 | 119 | 4,413 | 76,340 |

Property, 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's premises lease was remeasured in the 2024/25 year due to a change in the consideration of the lease. This remeasurement led to a reduction of £4,342 to the cost of the right-of-use asset, and as part of this revaluation COPNI undertook to remove the depreciation accrued to this point from both the cost and accumulated depreciation schedules.

6. Property, plant and equipment (cont'd)

| | IFRS 16 Lease | I.T. equipment | Office equipment | Furniture and fittings | Total |
|---------|---------------|----------------|------------------|------------------------|-------|
| 2023-24 | £ | £ | £ | £ | £ |

Cost or valuation

| | | | | | |
|-------------------------|----------------|---------------|--------------|---------------|----------------|
| At 1 April 2023 | 166,821 | 56,913 | 1,289 | 30,209 | 255,232 |
| IFRS 16 Adjustment | - | 17,203 | - | - | 17,203 |
| Additions | - | (5,378) | - | - | (5,378) |
| Revaluations | - | (228) | (5) | (655) | (888) |
| At 31 March 2024 | 166,821 | 68,510 | 1,284 | 29,554 | 266,169 |

Depreciation

| | | | | | |
|-------------------------|---------------|---------------|--------------|---------------|----------------|
| At 1 April 2023 | 38,497 | 35,928 | 972 | 20,763 | 96,160 |
| Opening adjustment | 38,497 | 11,864 | 95 | 2,486 | 52,942 |
| Charge in year | - | (4,443) | - | - | (4,443) |
| Revaluations | - | (191) | (4) | (503) | (698) |
| At 31 March 2024 | 76,994 | 43,158 | 1,063 | 22,746 | 143,961 |

| | | | | | |
|---|---------------|---------------|------------|--------------|----------------|
| Carrying amount at 31 March 2024 | 89,827 | 25,352 | 221 | 6,808 | 122,208 |
|---|---------------|---------------|------------|--------------|----------------|

| | | | | | |
|---|----------------|---------------|------------|--------------|----------------|
| Carrying amount at 31 March 2023 | 128,324 | 20,985 | 317 | 9,446 | 159,072 |
|---|----------------|---------------|------------|--------------|----------------|

Asset

| | | | | | |
|---|---------------|---------------|------------|--------------|----------------|
| Owned | - | 25,352 | 221 | 6,808 | 32,381 |
| Leased | 89,827 | - | - | - | 89,827 |
| Carrying amount at 31 March 2023 | 89,827 | 25,352 | 221 | 6,808 | 122,208 |

7. Intangible Assets

| | Software Licences | Website | Total |
|--------------------------|-------------------|---------------|---------------|
| 2024-25 | £ | £ | £ |
| Cost or valuation | | | |
| At 1 April 2024 | 7,534 | 46,296 | 53,830 |
| Additions | - | - | - |
| At 31 March 2025 | 7,534 | 46,296 | 53,830 |

Depreciation

| | | | |
|-------------------------|--------------|--------------|---------------|
| At 1 April 2023 | 5,231 | 2,555 | 7,786 |
| Charge in year | 2,303 | 7,290 | 9,593 |
| At 31 March 2024 | 7,534 | 9,845 | 17,379 |

| | | | |
|---|----------|---------------|---------------|
| Carrying amount at 31 March 2025 | - | 36,451 | 36,451 |
|---|----------|---------------|---------------|

| | | | |
|---|--------------|---------------|---------------|
| Carrying amount at 31 March 2024 | 2,303 | 43,741 | 46,044 |
|---|--------------|---------------|---------------|

Asset financing

| | | | |
|-------|---|--------|--------|
| Owned | - | 36,451 | 36,451 |
|-------|---|--------|--------|

| | | | |
|---|----------|---------------|---------------|
| Carrying amount at 31 March 2025 | - | 36,451 | 36,451 |
|---|----------|---------------|---------------|

| | Software Licences | Website | Total |
|---------|-------------------|---------|-------|
| 2023-24 | £ | £ | £ |

Cost or valuation

| | | | |
|-------------------------|--------------|---------------|---------------|
| At 1 April 2023 | 7,534 | - | 7,534 |
| Additions | - | 46,296 | 46,296 |
| At 31 March 2024 | 7,534 | 46,296 | 53,830 |

Depreciation

| | | | |
|-------------------------|--------------|--------------|--------------|
| At 1 April 2023 | 2,720 | - | 2,720 |
| Charge in year | 2,511 | 2,555 | 5,066 |
| At 31 March 2024 | 5,231 | 2,555 | 7,786 |

| | | | |
|---|--------------|---------------|---------------|
| Carrying amount at 31 March 2024 | 2,303 | 43,741 | 46,044 |
|---|--------------|---------------|---------------|

| | | | |
|---|--------------|---------------|---------------|
| Carrying amount at 31 March 2023 | 4,814 | - | 4,814 |
| Asset financing | | | |
| Owned | 2,303 | 43,741 | 46,044 |
| Carrying amount at 31 March 2024 | 2,303 | 43,741 | 46,044 |

8. Trade receivables, financial and other assets

| | 2024-25 | 2023-24 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other receivables | 12,283 | 21,923 |
| Prepayments | 33,951 | 39,338 |
| | 46,234 | 61,261 |

9. Cash and cash equivalents

| | 2024-25 | 2023-24 |
|--|---------------|---------------|
| | £ | £ |
| Balance at 1 April | 81,959 | 154,863 |
| Net change in cash and cash equivalent balances | 12,915 | (72,904) |
| Balance at 31 March 2025 | 94,874 | 81,959 |
| The following balances at 31 March were held at: | | |
| Commercial banks and cash in hand | 94,874 | 81,959 |
| Balance at 31 March 2025 | 94,874 | 81,959 |

10. Trade payables and other current liabilities

| | 2024-25 | 2023-24 |
|---|----------------|----------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade payables | 17,527 | 24,147 |
| Accruals | 113,055 | 143,078 |
| Balance at 31 March 2025 | 130,582 | 167,225 |

11. Provisions

| | 2024-25 | 2023-24 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| Balance at 1 April | 120,463 | 28,882 |
| Provided in year | 78,397 | 105,983 |
| Provisions not required written back | 0 | 0 |
| Provisions utilised in year | (94,099) | (14,402) |
| Balance at 31 March 2025 | 104,761 | 120,463 |

A provision has been included in relation to the costs of existing cases, where the event that led to the probable liability took place in the 2024-25 year. Costs have been provided by legal professionals, and it is expected that the cash outflow will take place in the 2025-26 financial year.

12. Impairments

There was an impairment charge in 2024-25 of £115 owing to the downward revaluation of assets (2023-24: £0).

13. Capital commitments

There were no capital commitments at 31 March 2025 (2023-24: £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 £3,045 was incurred in respect of the lease for the 2024-25 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 |
|--------------------------------|------------------|---------------|
| | £ | £ |
| Cost or valuation | | |
| At 1 April 2024 | 89,827 | 89,827 |
| Remeasurement – existing lease | (4,342) | (4,342) |
| At 31 March 2025 | 85,485 | 85,485 |
| Depreciation | | |
| At 1 April 2024 | - | - |
| Depreciated charge in year | (36,636) | (36,636) |
| At 31 March 2025 | (36,636) | (36,636) |
| NBV at 31 March 2024 | 89,827 | 89,827 |
| NBV at 31 March 2025 | 48,849 | 48,849 |

Quantitative disclosures around lease liabilities

| | 2024-25 | 2023-24 |
|-------------------------|----------------|----------------|
| Buildings | £ | £ |
| Not later than one year | 38,876 | 39,248 |

| | | |
|---|---------------|---------------|
| Later than one year and not greater than five years | 12,958 | 52,331 |
| Less interest element | (1,329) | (901) |
| Present Value of obligations | 50,505 | 90,678 |
| Current Portion | 37,585 | 38,617 |
| Non-current Portion | 12,920 | 52,061 |

Quantitative disclosures around cash flows for leases

| | 2024-25 | 2023-24 |
|------------------------------|----------|----------|
| Buildings | £ | £ |
| Total cash outflow for lease | (38,876) | (39,248) |

15. Contingent liabilities

In seeking to resolve an ongoing dispute, COPNI recognises a contingent liability of £4,099.

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.

| | 2024-25 | 2022-23 |
|--|------------------|------------------|
| | £ | £ |
| Department for Communities | | |
| Grant-in-aid | 1,629,000 | 1,274,000 |
| Total income from related parties | 1,629,000 | 1,274,000 |

| | 2024-25 | 2023-24 |
|---|----------------|----------------|
| | £ | £ |
| IT services - amount outstanding at the year-end was £0 (2023-24: £0) | 21,870 | 15,410 |
| Premises - amount outstanding at the year-end was £0 (2023-24: £0) | 110,241 | 109,947 |
| Finance support – amount outstanding at the year-end was £0 (2023-24: £0) | 12,158 | 11,045 |
| | 144,269 | 136,402 |

| | 2024-25 | 2023-24 |
|--|----------------|----------------|
| | £ | £ |
| Department of Finance | | |
| Training service - amount outstanding at the year-end £0 (2023-24: £0) | 537 | 504 |
| CPD recharges – amount outstanding at year-end £0 (2023-24: £0) | 130 | 11,109 |
| Pension administration | 4,427 | 2,352 |
| | 5,094 | 13,965 |
| Total expenditure from related parties | 149,363 | 150,367 |

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 is managing a legal case which was brought to COPNI's attention after the end of the financial year end, but for which the conditions existed at 31st March 2025. The anticipated costs related to this issue are included within the Provisions lines of the Financial Statements.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 10th March 2026.