



Commissioner for **Older People**  
for Northern Ireland

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

**Annual Report & Financial Statements  
For the year ended 31 March 2015**





Commissioner for **Older People**  
for Northern Ireland

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

**Annual Report and Financial Statements  
for the year ended 31 March 2015**

Laid before the Northern Ireland Assembly under paragraphs 11(5) and 12(3) of  
Schedule 1 to the Commissioner for Older People Act (Northern Ireland) 2011 by the  
Office of the First Minister and Deputy First Minister on  
24 November 2015



Annual Report & Financial Statements for the year ended 31 March 2015  
Published by The Commissioner for Older People for Northern Ireland  
January 2016

© **The Commissioner for Older People for Northern Ireland** copyright 2016  
The text of this document (this excludes, where present, the Royal Arms and all departmental or agency logos) may be reproduced free of charge in any format or medium provided that it is reproduced accurately and not in a misleading context. The material must be acknowledged as **The Commissioner for Older People for Northern Ireland** copyright and the document title specified. Where third party material has been identified, permission from the respective copyright holder must be sought.

Any enquires related to this publication should be sent to us at The Commissioner for Older People for Northern Ireland, Equality House, 7-9 Shaftesbury Square, Belfast, BT2 7DP.

This publication is also available at [www.copni.org](http://www.copni.org).  
This publication is available in other languages and formats on request.

ISBN: 978-0-9930725-9-8

# Contents

## Annual Report

Commissioner's Foreword.....	4
Management Commentary .....	6
Review of Operations and Business Performance.....	10
Directors' Report .....	31
Remuneration Report .....	37
Statement of Accounting Officer's Responsibilities .....	45
Governance Statement .....	46
The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly.....	62

## Financial Statements

Statement of Comprehensive Net Expenditure .....	66
Statement of Financial Position.....	67
Statement of Cash Flows.....	68
Statement of Changes in Taxpayers' Equity.....	69
Notes to the Accounts .....	70

## Commissioner's Foreword



I have pleasure in presenting the Annual Report and Accounts for the Commissioner for Older People for Northern Ireland for the financial year 2014/2015.

During the year I met with, and heard from, many older people and the organisations that represent their views and interests. I also met with organisations in the public, voluntary and private sector that work with or provide services to older people, government and people with expertise on issues of interest or concern to older people.

What matters to older people has been at the heart of all of my work as Commissioner for Older People and this annual report reflects the steps I have taken to safeguard and promote the interests of older people.

Older people rightly expect to be valued for the contribution they have made to society – and to have the opportunity to be involved in planning and deciding on the services and support that they need.

I hear a great deal of very positive views about public services – with older people placing enormous value on services such as free public transport, housing, health and social care, community safety, lifelong learning, community organisations, and a decent standard of living.

Yet too often, changes to public services are made without involving the very people who will be directly affected.

This has caused a great deal of distress and concern to older people and it is vital that they and their needs are properly considered when changes to public services are proposed.

I also hear wide ranging problems that older people have had – in receiving poor health and social care, not being able to get the services and support they need, finding public service providers inflexible or unresponsive to the issues and concerns they raise. And increasingly, there is a shortage of high quality care for older people in their own homes, and increasing waiting lists for health service treatment.

It is vital that all the services that older people need to be able to live dignified lives with as much independence as possible are available.

Older people in Northern Ireland make a huge, positive contribution to society.

My report, 'Appreciating Age' sets out clearly the economic evidence that we are a richer and better society because more of us are living longer and healthier lives than ever before. This means

that after taking the costs of services and support for older people into account, Northern Ireland will be net £25 billion better off over the next 50 years because of the volunteering, caring and tax paid by older people.

This year I have focussed on providing evidence based advice to Government about what it should do to ensure that older people are better valued, better protected and receive better services and support than they do at present.

My advice to Government has covered:

- Elder abuse – the need for new legislation and practice to better protect older people from abuse
- Older carers – services and support that older carers need
- Quality of care – changes that are required to improve the quality and culture of care services to older people
- Active Ageing Strategy – chairing an advisory group which provided advice to Government on the development of an active ageing policy for every aspect of public services
- Proposals for legislation to prevent discrimination on the basis of age in the provision of goods, facilities and services
- Responding to statutory consultations in my role as an independent champion for older people

I have also provided wide ranging direct assistance to older people who need support to deal with problems they experience with public authorities.

As in past years, the support and assistance I have had from older people and the organisations that work with them has been invaluable and I would like to extend my sincere thanks to them.

I also want to thank the staff team at the office of the Commissioner, many of whom took up permanent positions in my organisation this year.

The Audit and Risk Committee have provided good guidance and support to me in the management of risk and in ensuring high standards of governance.

There is much that is good about ageing in Northern Ireland – and there is much change that is needed to plan and provide the services and support that today's and tomorrow's older people need.

The involvement of older people in issues that affect them is central to making the changes that are needed.

Government and public authorities must take decisive steps to plan for, resource properly, and deliver the services, support, legislation and change that will make Northern Ireland a really great place to age.



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

# Management Commentary

## Strategic Report

### The Entity

COPNI produces its annual report and financial statements as directed by paragraph 11 of Schedule 1 to the Commissioner for Older People Act (Northern Ireland) 2011. These accounts have been prepared in accordance with the appropriate form and disclosure requirements of the Government Financial Reporting Manual (FRM) 2014-15.

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

The Commissioner, who is the Accounting Officer for the organisation, reports directly to the OFMDFM Accounting Officer on NDPB matters.

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

The Commissioner is the corporation sole.

## ***History & Framework***

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

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

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

The Commissioner for Older People for Northern Ireland operates within the framework of its enabling legislation and a Management Statement and Financial Memorandum agreed with OFMDFM. The Management Statement and Financial Memorandum sets the conditions on which the 'grant in aid' is paid to the Commissioner which is the sole source of financing. The Management Statement and Financial Memorandum has been approved by both the Commissioner and OFMDFM.



## *What we do*

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

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

### *Hope*

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

### *Confidence*

- That older people will be recognised first and foremost as individuals who have rights, have made and continue to make a contribution to our society, and who make choices and decisions about their own lives, preferences, activities and opinions.

- That older people will be treated fairly, with their views, opinions, experience and ideas listened to, considered and informing the work of decision makers and that their contribution to society will be recognised and valued.
- That older people will receive equality and fair treatment, feel safe at home and in the community, have an adequate standard of living, that practical support will be available as and when it is needed and that health and social services meet their needs including being treated with dignity and respect.

### *Certainty*

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

Arising from the legislation, the Commissioner for Older People Act (NI) 2011, the Corporate Plan 2013-15 sets out a range of strategic priorities around which a series of research projects have been developed. The strategic objectives are as follows:

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

# Review of Operations and Business Performance

The financial year 2014-15 is the third full year of the Commissioner's four year term. It is the first year in which the Commissioner has a fully recruited permanent staff. The 2014-15 business plan agreed with OFMDFM set out performance indicators for the delivery of a number of key research, educational and advice to Government projects as well as ongoing activities relating to direct engagement with older people, their carers and representative bodies, and legal support and advocacy for individual older people who have asked for COPNI's assistance.

Reductions in public spending have impacted right across the public sector and the Commissioner's office has been affected by cuts to its operating budget. Established in a time of austerity, the Commissioner has always operated within tight financial constraints. In particular, 2014-15 was a year of great uncertainty around spending with a series of in-year cuts to the budget, requiring review and adjustments to the business plan in-year.

The timing of public sector spending cuts are particularly impactful on the Commissioner for Older People for Northern Ireland as the organisation was established and is developing to full capacity at a time when budgets are being cut. The Commissioner's Corporate Plan 2013-16, *Hope, Confidence and Certainty*, prioritised research, promotional work and advice to Government relating to key issues in health and social care, crime against older people, the positive contribution of older people to society and the value of an ageing workforce amongst other issues. The Commissioner has not yet been resourced to also exercise a range of other powers including legal funding and support for older people, and the use of investigative powers into matters relating to older people. Further budget cuts will force the Commissioner to make stark choices in the use of her full statutory powers and duties.

This year the Commissioner published a range of reports and provided evidence-based advice to Government on several matters as detailed below.

## ***Appreciating Age***

### **Valuing the positive contribution made by older people in Northern Ireland**

Older people make enormous contributions to every aspect of our family, community, economic and civic lives. Too often however, the Commissioner hears negative voices talking about older people as though they are somehow a social and economic 'burden'. For the first time for Northern Ireland, COPNI undertook a comprehensive economic assessment of the value of the contributions older people make through caring, volunteering, childcare, and paying taxes. This new economic analysis has been set against the economic cost of services and support dedicated to older people. This report calculated the net value of older people's contributions considering all the expected expenditure relating to older people to the public purse over the next 50 years. Simply put, the results show that older people put a lot more economic value into society than they take out.

*'Over the next 50 years, Northern Ireland will be almost £25 billion better off because of our ageing population.'  
(Appreciating Age, October 2014).*

The Commissioner continues to directly challenge the negative stereotyping of older people and the unfair and untrue view that older people take more from society than they give. The evidence now exists that older people remain net contributors to society in economic as well as social terms.

## ***Protecting our Older People in Northern Ireland***

### **A Call for Adult Safeguarding Legislation**

Abuse of older people takes many forms. It can take place in people's own homes or in institutional settings. Perpetrators of abuse include 'friends', family members, neighbours, paid health and social care staff and others who have access to vulnerable or frail older people who can be bullied and intimidated. Abuse can be physical, financial, sexual, psychological and neglect. All of these create fear and destroy the older person's quality of life and right to enjoy their later years.

There is a significant increase year on year in the numbers of reported allegations of abuse against older people and more cases than ever are being reported to the Northern Ireland Adult Safeguarding Partnership. The laws that protect everyone from harm can be and are used to protect older people, but there are additional powers needed to ensure that those investigating abuse of older people can investigate and act to protect them from further harm. Immediate protection must be provided where necessary and professionals must be able to intervene effectively when an older person is being abused.

The Commissioner examined the adequacy and effectiveness of the legal framework that enables social and care workers, health workers, police officers and others to provide adequate, timely and effective protection to older people at risk of harm. The Commissioner notes the progress to improve protection of all people who have diminished capacity to act autonomously and take care of themselves. She welcomes the introduction of the Mental Capacity Act 2015. However, many older people with full mental capacity also live at risk of harm.

The Commissioner published a report called *'Protecting our Older People in Northern Ireland – A call for Adult Safeguarding Legislation'*. In the report she recommended the introduction of a single Adult Safeguarding Bill which would clarify and modernise the legislative framework protecting older people in Northern Ireland. This report was presented to the Minister for Health, Social Services and Public Safety and the Minister of Justice.

**New legislation and guidance for those responsible for the protection of older people at risk of harm is urgently needed.** The Commissioner's call for new safeguarding legislation was supported by the unanimous vote of the Northern Ireland Legislative Assembly.

## *Supporting Older Carers*

Caring for family, friends and neighbours has been and remains an important part of our history and culture. Thousands of older people provide care for their partner, spouse or adult child with disabilities so that they can continue to live at home in the love, company and surroundings that are familiar to them. There is not enough support for older carers, many of whom have health challenges of their own. Too often, older carers do not get the respite care, training, information or support they need and their own health and wellbeing suffers.

The 2006 Government strategy, 'Caring for Carers', includes lots of information about and for carers. It specifically says that "Carers are real and equal partners in the provision of care". This is not the reality for a lot of older people providing care for relatives and loved ones. Our engagement directly with older people paints a very different picture of what it is like to be old and providing care for a spouse or sibling, or for a younger person with special needs. It is a stressful, difficult and tiring job, especially for those coping with ill health or disability themselves.

Government in Northern Ireland must do more to support older people who continue to provide care for others. It must be made easier to seek and get help, to have your own health and social care needs met, and to know where to turn at a time of crisis.

Older carers must become a significant priority for Government action with the respite and support services they need provided at a much higher level than happens now. As carers these older people are entitled to an assessment of their own health and care needs. There are two key purposes for such an assessment;

- It enables the carer to manage their own needs effectively, and to seek appropriate help and assistance.
- It also enables the Health and Social Care system to plan services for carers and to understand the size and scale of caring being provided by carers.

The assessment process examines information from all the different aspects of an individual's life as a carer and provides the opportunity for that carer to talk with a social care professional about what could better support them in their caring role. The outcome of a carer's assessment can result in the provision of help and support to assist the carer with their needs. There is a low uptake of these assessments in Northern Ireland.

The Commissioner gave the following advice to the Minister for Health, Social Services and Public Safety;

- Set clear targets for the assessment of the needs of older carers
- Increase awareness of support services available to older carers
- Provide assurance that the needs of older carers will be met, so that they can continue caring for as long as possible
- Increase flexibility around the process of assessing the needs of carers
- Change the focus of the assessment form and make it easier, focussing on the support and assistance available to older carers

It is time for a new strategy for carers and this time, the strategy must focus on real and practical assistance for those who are providing care.

### ***Changing the Culture of Care Provision in Northern Ireland***

Certainty that high quality care is available to every older person who needs it, when they need it, at the level and quality they need is absolutely essential. It is important that older people and their relatives can have confidence in the system and delivery of regulated care services in Northern Ireland.

The Commissioner is aware of many instances where the provision of care for older people is of high quality and meets the needs of the individual older person. However, the legal casework and advocacy undertaken by the Commissioner, engagement directly with older people, reports by the Regulation and Quality Improvement Authority and media reporting of poor instances of care support the Commissioner's concern that standards of care in some care services are not always operating at an acceptable standard and the amount of domiciliary care provided can be insufficient.

There is far too much undignified care that just about meets the minimum standards required and fails the older people who have to depend on it. In nursing, residential and domiciliary settings, older people are not confident or certain that they will be cared for in ways that support them to live dignified and fulfilled lives. Timely enforcement action, better support and protection for individuals in care as well as whistle-blowers would lead to improvements in the culture of care.

Radical change is required. Government must plan, resource, and ensure the quality of care so that older people can be absolutely certain that if they become frail, live with dementia, experience or are at risk of abuse, or are otherwise vulnerable, the care services they need will be available to them without question at the level they need, and the quality they deserve.

The Commissioner's concern was exacerbated by the findings of the *Independent Review of the Actions Taken in Relation to the Concerns Raised about the Care Delivered at Cherry Tree House, Carrickfergus*. The independent review outlined significant and repeated failures of the regulated care system including the lack of timely enforcement action, the lack of protection and support for whistleblower, inspection processes lacking a person-centred focus, a lack of protection for individuals and a poor culture of care.

The Commissioner made thirteen recommendations in her advice to the Minister for Health, Social Services and Public Safety (then Minister Poots) on improvements to the culture and practice of care of older people in Northern Ireland.



The *'Changing the Culture of Care Provision in Northern Ireland'* report tackles one of the most complex and multi-faceted issues that affects older people. The system of care provision, regulation and inspection and accountability for the safety of older people in care settings involves a wide range of departments and agencies of Government and many contractors and private sector providers.

The Commissioner has expressed her frustration that it is difficult to find a single accountable organisation or person and her concern that this situation perpetuates the risk that older people are not adequately protected from poor treatment or sub-standard care.

### ***Active Ageing Strategy***

To make Northern Ireland a really great place in which to grow older, Government must link all of its policies and spending plans to meet the needs and aspirations of today's older people and to plan for tomorrow's older people too. The planned introduction of Age Discrimination Legislation is positive, but will not by itself change negative attitudes towards ageing and older people. Public services must be developed and delivered with equality of access for people of different ages, meeting the needs of today's and tomorrow's older people, and getting rid of discrimination against older people.

Government has been developing a ten-year strategy on Active Ageing. The concept of "Active Ageing" is described by the World Health Organisation as continuing participation in social, economic, cultural, spiritual and civic affairs, not just the ability to be physically active in terms of physical exercise or to participate in the labour market. This means it's about being active in whatever way suits a person's preferred way of living.

The Commissioner chairs an Advisory Group comprising members from a range of older people's organisations and other agencies with expertise on ageing issues. This Group has informed Government on what should be included in the strategy.

The content of the Active Ageing Strategy relates to Programme for Government activity already resourced and groups them under five key aims;

- Independence
- Participation
- Care
- Self-fulfilment
- Dignity

In 2014-15, the Commissioner continued to chair meetings of the Ageing Strategy Advisory Group (ASAG). She held information briefings with the ASAG including introducing the prominent expert on Active Ageing, Professor Alan Walker. The Commissioner provided advice to OFMDFM Junior Ministers and officials on the development of

- the strategy;
- action plan; and
- indicators to monitor progress of the strategy post-implementation.

### ***Eliminating Age Discrimination – Age Goods, Facilities and Services***

Older people and their representative organisations have been asking Government to provide greater legal protection from discrimination for some time and the Executive committed to the introduction of legislation in the Programme for Government (PfG) 2011-15 that would make it unlawful to discriminate against a person on the basis of their age in relation to the provision of goods, facilities and services. Although people in Northern Ireland are protected from ageism and discrimination in employment, older people here do not enjoy the same protections as older people in England, Wales

and Scotland against discrimination on the grounds of their age with regards to the provision of goods, facilities and services.

The Commissioner has been made aware that older people are being discriminated against on the basis of their age in areas such as health and social care, financial services, retail services and accommodation services. Some examples of the unfair age based practices that have been identified in research include:

- Some insurers using age as a proxy for risk and excluding people from accessing financial services purely on the basis of age;
- Some retailers assuming that older people are incapable of signing a contract without a younger person present to explain the details; and
- Some older people being denied access to particular medical treatments on the basis of their age.

The Commissioner has worked closely with Age Sector Platform and Age NI to hold Government to the commitment to introduce age discrimination legislation that protects older people. Along with the Equality Commission for Northern Ireland and the Northern Ireland Commissioner for Children and Young People, the Commissioner has encouraged Government to place duties on public authorities to end discrimination, promote equality of opportunity for people of different ages, and also encourage positive attitudes and relations between people of different ages. Legislation on its own will not get rid of ageist attitudes in our society but it is a vital right for older people and a way to challenge discrimination when it occurs.

The Office of the First Minister and Deputy First Minister is developing and consulting on proposals for new legislation that will protect everyone over the age of 16 from discrimination on the basis of their age. The Commissioner will be contributing to the consultation and the ongoing scrutiny of any proposed legislation to ensure that the views and interests of older people are promoted and safeguarded.

### ***Statutory consultations***

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

**During 2014-15, COPNI responded to the following consultations:**

<b>Consultation Organiser</b>	<b>Subject of Consultation</b>
Department of Employment and Learning/ Department of Enterprise, Trade and Investment	Enabling Success - Economic Inactivity Strategy
OFMDFM	Draft Active Ageing Strategy
Department of Employment and Learning	Review of apprenticeships
Department of the Environment	Draft Strategic Planning Policy
Land and Property Services	SpatialNI Vulnerability and Asset Mapping
Department of Justice	Consultation on a new Victim Charter
Southern Health and Social Care Trust	Proposals resulting from Transforming Your Care
Department of Health, Social Services and Public Safety	Minimum Standards for Nursing Homes
Department of Justice	Draft Justice Bill
Department of Justice	Access to Justice Review (2): The Agenda Document
Consumer Council	2015-2016 Business Plan
Health and Social Care Board	eHealth and Care Strategy Consultation
Committee for Social Development	Draft Pensions Bill
Health and Social Care Board	Social Work Research Strategy 2015-2020
Department for Social Development	EQIA - Proposed Private Pension Scheme Bill
South Eastern Health and Social Care Trust	Intermediate Care Provision in North Down and Ards
Patient Client Council	Corporate Plan

### ***Responses to individuals who contact the Commissioner for assistance***

COPNI provides assistance to individual older people who need advocacy or legal support. Many older people find it difficult to deal with public authorities, to make a complaint, to secure a service or to get their views listened to. Clear, factual information that empowers older people, together with advocacy when assistance is required are essential for older people to be able to exercise their rights, choices and interests.

The assistance COPNI provides helps and empowers the individual older person to get resolution of the issues they face. It also ensures that the Commissioner is aware of many of the real challenges and problems which older people are dealing with and can advise Government effectively about the changes needed to prevent the same problems from recurring.

In 2014-15 COPNI's legal officers and case work administrators have assisted older people on a diverse range of issues. The Commissioner's case work administrators signpost a lot of enquiries to the right agency or organisation that provides the relevant assistance. Almost half of the calls received are referred to the Benefits Agency, Health and Social Care Trusts and other advice agencies.

The cases that COPNI deals with directly are tested against strict case acceptance criteria. In accordance with the Commissioner for Older Persons NI Act 2011, the Commissioner is obliged not to duplicate the work of another public authority. However, where an older person is having problems dealing with a public authority the Commissioner can advocate on their behalf. This is done in a number of ways, such as writing letters or making telephone calls on behalf of an older person, or the Commissioner's legal officers can attend meetings in an observer, advisory or advocacy role. The Commissioner can also provide direct legal assistance in cases involving older people and service providers (public authorities) that are of a strategic interest to older people. When older people have experienced difficulties with public authorities the Commissioner can encourage the use of and/or provide access to alternative dispute resolution.

### ***Cases and enquiries opened***

Since 2013 when we formalised our case-handling processes, it has been helpful to collect data in categories to show all enquiries received from older people, their families and carers, those cases which require a small amount of intervention to resolve them, and complex cases. The categories are described below;

**Enquiries:** matters dealt with primarily by the Administrative Team of COPNI. Generally involving signposting or provision of basic level information.

**Quick Interventions:** matters requiring additional assistance of a specific and/ or legal nature including telephone advice, correspondence and basic advocacy support. Matters referred to a designated Legal Officer. Resolution ordinarily anticipated within 12 weeks.

**Complex Case files:** cases of strategic interest to the office requiring specialist internal support, or of a more complex nature. Managed by designated Legal Officer who will provide detailed legal and other advice.

Table 1: Types of enquiries received and how we treat them

Issues in live cases (by theme)	What we do
Carers matters	Assisting older carers and carers of older people to access and secure support for their own needs and appropriate services for the older people they care for.
Complaints about health matters	Assisting older people and providing advocacy support in complaints about health services where a complaint has not been resolved by the formal processes in place in Health and Social Care Trusts.
Complaints against public authorities	Assisting older people and providing advocacy support in complaints about a range of services where a complaint has not been resolved by the formal processes in place in the relevant public authority.
Consumer affairs including fraud, cold calls and scams	Assisting and providing advocacy support for older people who have been subject to sharp practice or dishonest trading practices.
Crime against older people	Assisting and providing advocacy support for older people who have been victims of crime and need additional support or are unaware of support from specialist victim support agencies.

Issues in live cases (by theme)	What we do
Disability Discrimination	Monitoring and examining instances of discrimination on the basis of disability that is associated with or arises from older age.
Discrimination on the grounds of older age	Monitoring and examining instances of discrimination on the basis of age.
Domiciliary care, Sheltered Housing/ Supported Living complaint	Assisting older people and providing advocacy support in complaints about domiciliary or supported living services where a complaint has not been resolved by the formal processes in place in the relevant public authority.
Financial matters including benefits, pensions, financial services, insurance, and protection from financial abuse	Assisting older people and providing advocacy support in complaints about a range of services where a complaint has not been resolved by the formal processes in place in the relevant public authority or commercial company.
Housing and Planning issues	Assisting older people and providing advocacy support in complaints about a range of services where a complaint has not been resolved by the formal processes in place in the relevant public authority.
Human Rights issue(s)	Monitoring and examining instances of human rights violations on the basis of age, or of importance to older people.



Issues in live cases (by theme)	What we do
Nursing Homes	Assisting older people and providing advocacy support in complaints about nursing home services where a complaint has not been resolved by the formal processes in place in the private company or Health and Social Care Trusts.
Residential Homes	Assisting older people and providing advocacy support in complaints about residential home services where a complaint has not been resolved by the formal processes in place in the private company or Health and Social Care Trusts.
Safeguarding and protection from risk of harm	Assisting older people who are at risk of harm. Providing advocacy support to older people and carers in relation to formal and informal investigations into allegations of abuse.
Transport	Assisting older people and providing advocacy support in complaints about a range of services where a complaint has not been resolved by the formal processes in place in the relevant public authority or commercial company.
Whistleblowing	Assisting employees who have provided information that highlights matters of concern in the treatment of older people in statutory or private care settings.

The following table shows the numbers of **live cases** under consideration each year in each category;

**Table 2 – Number of live cases in 2014-15 in each category**

Type of case	2014-15
Enquiries	166
<b>Quick Interventions and Complex Cases</b>	
Quick Interventions	164
Complex cases	48
<b>All Quick Interventions and Complex Case</b>	<b>212</b>

The quality of the advice and support provided to older people is of paramount importance. A system of ongoing quality assurance has been established, including regular reviews and spot checks to ensure the correct advice is given in a timely manner. The Senior Management Team is provided with regular management information in relation to ongoing trends in casework and issues of a strategic interest/ concern so that emerging themes can be identified and if required, such themes will initiate further, more systemic research. On 22<sup>nd</sup> May 2014, internal audit reported that COPNI's systems for legal casework were 'sound and provided a satisfactory level of assurance regarding the effective and efficient achievement' of the Commissioner's objectives in relation to legal casework.

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

## ***Review of the Commissioner for Older People (NI) Act 2011***

The Commissioner for Older People NI Act 2011 (“the Act”) requires that the Commissioner undertakes a formal review of the legislation “as soon as practicable after the third anniversary of this Act receiving Royal Assent”.

In 2014-15, COPNI commissioned an examination of the Act by Queen’s Counsel. The opinion formed the basis of a report that was submitted to the First Minister and Deputy First Minister. The report sets out some small changes that would increase the effectiveness of the Act and remove ambiguity in the language.

COPNI will work with the Office of the First Minister and Deputy First Minister to ensure the ongoing effectiveness and fitness for purpose of the Act.

### **Engagement programme**

The Commissioner and the Senior Management Team undertook a wide ranging programme of engagement with older people and those that represent them including older people’s organisations, interest groups, professional, political and campaign organisations. This outreach work promotes the role and work of COPNI and ensures that COPNI hears directly from thousands of older people on what matters most to them. The Commissioner also ensures that she is in regular contact with older people living in nursing and residential homes.

The Commissioner has proactively sought and listened to as many older people and organisations that work with older people as possible. The UN Principles for Older People have coloured the work of the Commissioner from development to action. Participation by older people has been at the heart of all the Commissioner’s advice to Government.

In advance of the Westminster Elections in 2015, the Commissioner's officials met with all the political parties to brief them on issues of importance to older people and the development of priorities for older people in their election preparations. The Commissioner has also provided advice to Assembly Committees on a range of issues including providing evidence to the Social Development Committee on the Pensions Bill and evidence to the Health, Social Services and Public Safety Committee on Supported Living.

## **Corporate Governance**

### **Staffing**

COPNI completed the recruitment programme of all staff on 8<sup>th</sup> December 2014. At 31<sup>st</sup> March 2015 all employees were permanently employed by COPNI.

As a result of in-year budget reductions COPNI has temporarily reduced staff employed from sixteen to fourteen. This was done by not filling one post which had become vacant and by recruiting two Policy Officers rather than three as was originally planned. COPNI retains an approved headcount for 16 staff and will continue to monitor staff resources.

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

#### **Actual COPNI's staff at 31<sup>st</sup> March 2015:**

	Male	Female	Total
Commissioner	0	1	1
Other Senior Management	0	2	2
Other Employees	3	8	11
Total	3	11	14

COPNI employed an average number of sixteen people during the 2013-14 financial year, eleven of whom were temporary staff.

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

	Male	Female	Total
Commissioner	0	1	1
Other Senior Management	0	2	2
Other Employees	4	9	13
<b>Total</b>	<b>4</b>	<b>12</b>	<b>16</b>

**Financial**

COPNI supports OFMDFM in ensuring the most efficient use of the Department's cash holdings. It does this by ensuring that cash is not drawn down in advance of need.

The Commissioner is funded by OFMDFM and the organisation's final budget for the year to 31 March 2015 was £874,000.

**The final budget and actual expenditure for 2014-15**

Expenditure	Budget 2014-15	Actual 2014-15
	£	£
Resource	835,000	835,847
Capital	20,000	18,562
Depreciation	19,000	17,331
<b>Total</b>	<b>874,000</b>	<b>871,740</b>

As a result of a correction to an error in the holiday pay accrual, the resource budget has been exceeded by £847. We will seek departmental approval for this breach in line with the requirements of our Financial Memorandum.

The Statement of Comprehensive Net Expenditure is set out in the Financial Statements at page 66 with supporting notes in the pages that follow.

### ***Other Financial Information***

#### **Interest Rate and Currency Risk**

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

#### **Governance**

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

#### **Equality**

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

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

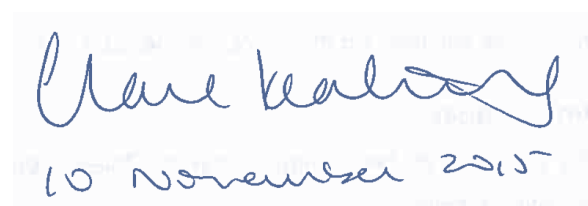
## Sustainability Report

COPNI is committed to implementing procedures that embed sustainable practice while minimising the impact on the environment. COPNI is committed to disposing of waste carefully, recycling appropriate materials, and to conserving the energy we consume. The COPNI team recognises that procurement has an important role to play in furthering equality of opportunity and sustainable development. COPNI seeks the optimum use of office space, ICT arrangements and facilities by sharing resources with the Equality Commission Northern Ireland and the Northern Ireland Commissioner for Children and Young People.

## Going Concern

The Statement of Financial Position as at 31 March 2015 shows net assets of £62,701. Funding has been secured for the 2015-16 financial year and the Commissioner's Senior Management Team believe that COPNI will continue to operate for the foreseeable future.

Claire Keatinge  
Accounting Officer  
Date



Claire Keatinge  
10 November 2015

# Directors' Report

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

## The Commissioner

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

## The Accounting Officer

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

## Principal Activities

My work is based upon:

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

## Senior Management Team

The Senior Management Team (SMT) met throughout the financial year to assess and manage COPNI's operational development and strategic direction.



At the 31<sup>st</sup> March 2015 the SMT was:

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

From 1<sup>st</sup> April 2014 until 9<sup>th</sup> September 2014 the Chief Executive was absent due to sickness. During this period the Head of Legal and Policy Advice acted up into the Chief Executive's position and the functions of the SMT were discharged by the Management Team under direction from the Commissioner and the acting Chief Executive.

## **Corporate Governance and Risk Management**

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

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

## **Audit and Risk Assurance Committee**

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

## ***Membership***

The Audit and Risk Assurance Committee comprises of:

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

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

*In attendance* – the Commissioner, the Chief Executive and the Finance and Governance Manager.

The Committee meets quarterly as planned during the financial year ending 31<sup>st</sup> March 2015 and has continued to do so as planned since 1<sup>st</sup> April 2015.

All Committee members understand the role and responsibilities of Audit and Risk Assurance Committee members of non-departmental public bodies and understand the work of the Commissioner.

## **Auditors**

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

The audit of the financial statements for 2014-15 is estimated to result in an audit fee of £11,205 (2013-14, £11,205).

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

## Statement of disclosure of information to the auditors

The Accounting Officer can confirm that:

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

## Important events occurring after the period-end

The term of the Commissioner for Older People for Northern Ireland is four years. The current Commissioner's term ends during November 2015. The Commissioner did not seek re-appointment and OFMDFM are currently recruiting a new Commissioner.

## Sickness absence data

The total number of working days lost through sickness during the period by COPNI staff and seconded staff was 185 days. This represented 5.5% of available working days for COPNI employees. Sickness absence during the previous financial year was 10 days, representing 1.1% of available working days.

There was one incident of long term sickness totalling 93 days during the financial year. This represented 42.3% of the available working days from that member of staff.

## **Payments to suppliers**

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

During the year to 31st March 2015 COPNI paid 99.6% of its invoices within 30 days and 96.8% within 10 days. In the prior period to 31st March 2014 the respective figures were 99.4% within 30 days and 94.7% within 10 days.

## **Pension liabilities**

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

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

## **Financial instruments**

COPNI had no financial instruments at 31<sup>st</sup> March 2015.

## **Donations**

COPNI made no political or charitable donations during the financial year ended 31<sup>st</sup> March 2015.

## Register of Interests

The Commissioner, the Senior Management Team and the Audit and Risk Assurance Committee are required to register all interests, direct or indirect, which members of the public might reasonably think could influence their judgement. An up to date register of interests is maintained and is available for inspection at the COPNI's offices.


## Data Protection

There were no breaches in data protection or incidents relating to the breach of personal data for the year ended 31<sup>st</sup> March 2015.

## Off Payroll Engagement

There were no off payroll engagements to report during the year.

Claire Keatinge  
Accounting Officer  
Date:



10 November 2015

# Remuneration Report

## Remuneration Policy

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

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

## The Commissioner

The appointment of the Commissioner for Older People for Northern Ireland is made by the First Minister and Deputy First Minister under Article 1 of the Commissioner for Older People Act (Northern Ireland) 2011 and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are set out in Schedule 1 to the above Act.

## The Audit and Risk Assurance Committee Appointments

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

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

## Permanent Appointments

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

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

## Remuneration (including Salary) and pension entitlements

*(Audited Information)*

	Year to 31 March 2015					Year to 31 March 2014				
	Salary	Bonus Payment Payments	Benefits in Kind	Pension Benefits	Total	Salary	Bonus Payment	Benefits in Kind	Pension Benefits	Total
	£'000	£'000	(To nearest £100)	(To nearest £1,000)	£'000	£'000	£'000	(To nearest £100)	(To nearest £1000)	£'000
<b>Claire Keatinge</b> Commissioner November 2011 to Present	75 - 80	-	-	32	105 - 110	75 - 80	-	-	161	235 - 240
<b>Evelyn Hoy</b> Chief Executive August 2013 to Present	50 - 55	-	-	36	85 - 90	30 -35 (Annual FTE : 50- 55)	-	-	36	65 - 70 Annual FTE : 85 - 90)
<b>Emer Boyle</b> Head of Legal and Policy Advice April 2014 to present	45 - 50	-	-	19	65 - 70	-	-	-	-	-

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

During the year ended 31<sup>st</sup> March 2014 Ms Keatinge made a once off transfer of service into the NICS pension scheme that resulted in a large real increase in Ms Keatinge's NICS pension of £161k. During the year ended 31<sup>st</sup> March 2015 her pension increase was due to the extra years' service and increase in the underlying performance of pension scheme assets.

From 1<sup>st</sup> April 2014 until 9<sup>th</sup> September 2014 the Chief Executive was absent due to illness. During this period the Head of Legal and Policy Advice acted up into the Chief Executive's position and the functions of the SMT were discharged by the Management Team under direction from the Commissioner and the acting Chief Executive.

## Salary

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

## Highest paid Employee's Remuneration Compared to Median Staff Remuneration *(Audited)*

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

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

Median Staff Remuneration Ratio	Year to 31 March 2015	Year to 31 March 2014
	£'000	£'000
Band of Highest Paid Director's Total Remuneration	£75 - £80	£75 - £80
Median Total Remuneration	£28.5	£31.8
Ratio	2.7	2.4



## Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument (salary). No benefits in kind have been paid in the period.

## Bonus Payments

Bonus payments are not made to COPNI staff.

## Pension Entitlements

### *Audited Information – Pension Entitlements*

	Accrued pension at pension age as at 31/03/15 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/15	CETV at 31/03/14	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
<b>Claire Keatinge</b> Commissioner November 2011 to Present	10-15 plus lump sum of 0	0 – 2.5 plus lump sum of 0	173	141	19
<b>Evelyn Hoy</b> Chief Executive August 2013 to Present	25 – 30 plus lump sum of 0	0-2.5 plus lump sum of 0	346	306	23
<b>Emer Boyle</b> Head of Legal and Policy Advice April 2014 to present	0 - 5 plus lump sum of 0	0-2.5 plus lump sum of 0	10	-	7

Ms. Emer Boyle was a member of the Senior Management Team (SMT) at 31st March 2014 during a secondment from Belfast City Council. Pension information for the period to 31<sup>st</sup> March 2014 which would allow for a consistent comparison with other members of the SMT and with pension benefits at 31<sup>st</sup> March 2015 is not available. If only Ms. Boyle's salary was disclosed at 31<sup>st</sup> March 2014 it would fall within the £25,000 – £30,000 bracket (Annual FTE - £45,000 – 50,000).

### **Northern Ireland Civil Service (NICS) Pension arrangements**

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by the Assembly each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the Nuvos arrangement or they can opt for a partnership pension account. Nuvos is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, will be introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements will move to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is also a 'Career Average

Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

For 2015, public service pensions will be increased by 1.2% for pensions which began before 6 April 2014. Pensions which began after 6 April 2014 will be increased proportionately.

Employee contribution rates for all members for the period covering 1st April 2015 – 31st March 2016 are as follows:

***Scheme Year 1<sup>st</sup> April 2015 to 31 March 2016***

Pay band – assessed each pay period		Contribution rates – Classic Members	Contribution rates – classic plus, premium, nuvos and alpha
From	To	From 01 April 2015 to 31 March 2016	From 01 April 2015 to 31 March 2016
£0	£15,000.99	3%	4.6%
£15,001.00	£21,000.99	4.6%	4.6%
£21,001.00	£47,000.99	5.45%	5.45%
£47,001.0	£150,000.99	7.35%	7.35%
£150,000.00 and above		8.05%	8.05%

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

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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

### **Cash Equivalent Transfer Values**

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

## Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.


## Compensation for loss of office

No members of staff to be reported within the scope of this remuneration report received compensation for loss of office during the year ended 31<sup>st</sup> March 2015.

## Statement of Compliance

This Remuneration Report has been prepared in compliance with *FD (DFP) 04/15 - Guidance on the Format of the Remuneration Report 2014-15*, issued by the Department of Finance and Personnel in April 2015.

Claire Keatinge  
Accounting Officer  
Date:

  
10 November 2015

# Statement of Accounting Officer's Responsibilities

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

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

- observe the Accounts Direction issued by the Office of the First Minister and Deputy First Minister including relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis.

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

# Governance Statement

## Introduction

The Commissioner for Older People NI (COPNI) is an executive non-departmental public body funded by the Office of the First and Deputy First Minister. I am designated Accounting Officer under the Commissioner for Older People Act (Northern Ireland) 2011 and in this role I am responsible for the propriety and regularity of public funds for which I am in charge, the strategic development and the day to day operations of COPNI. The Commissioner for Older People for Northern Ireland is a Corporation Sole.

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of COPNI's aims and objectives, as set out by the annual Business Plan and the 2013–15 Corporate Plan, whilst also safeguarding the public funds and COPNI's assets for which I am responsible, in accordance with the responsibilities assigned to me in the Management Statement and Financial Memorandum, and Managing Public Money NI. My focus is on outcomes and robust governance procedures which are designed to ensure that risk and opportunity are clearly identified and responded to.

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

## The Governance Framework

My organisation applies the principles of good practice in governance as stated in DFP's '*Corporate Governance in Central Government Departments: Code of Good Practice NI 2013*' in a proportionate and appropriate way for its size and type.

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

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

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

## **Governance responsibilities**

### **Ministers**

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

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

During the period of 2014-15 I met regularly with Junior Ministers Jonathan Bell and Jennifer McCann in the course of my work.



## The Sponsoring Body

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

As the Accounting Officer, I have submitted Assurance Statements and Performance Statements to the Sponsoring Body OFMDFM each quarter. I have also submitted to OFMDFM a quarterly Accountability Checklist and have attended Accountability Meetings, along with the Chief Executive and Finance and Governance Manager,

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

I have been informed that, as part of the Public Sector Reform proposals, it is likely that the sponsorship of my organisation will not remain with OFMDFM. In the initial published proposals it was considered that COPNI sponsorship would move to a newly constituted Department of Health. These proposals are not certain and ongoing discussions between Departments and Ministers may effect a different outcome.

## Accounting Officer

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

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

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

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

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

ARAC met four times during the year. Attendance by ARAC members is included in the following table:

<b>Member</b>	<b>Meetings Attended</b>
Mr G Campbell (Chair)	4
Mrs J Erskine	4
Mrs B Gadd	4
Mr D MacKay	4

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

During the financial year the ARAC considered and advised senior management on the key strategic risks and advised on the development of COPNI's risk register. Other matters the committee considered and advised on were COPNI's Business Continuity Plan, 2014-15 Governance Statement and Internal Audit reports.

Specific issues that the ARAC advised on included:

- Business Continuity Planning;
- Implications of in year budget reductions;
- Audit recommendations and implementation plans;
- 2014-15 Internal Audit plan;
- Contents of the Governance Statement;
- Chief Executive cover arrangements;
- Risk Strategy; and
- Procurement of the internal audit service.

### Senior Management Team

The Senior Management Team (SMT) is scheduled to meet monthly to assess and manage COPNI's operational development and strategic direction. Minutes of these meetings have been retained.

At the 31<sup>st</sup> March 2015 the SMT was:

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

From 1<sup>st</sup> April 2014 until 9<sup>th</sup> September 2014 the Chief Executive was absent due to illness. During this period the Head of Legal and Policy Advice acted up into the Chief Executive's position and the functions of the SMT were discharged by the Management Team under direction from the Commissioner and the acting Chief Executive.

The Chief Executive of COPNI has delegated authority for day to day staff and financial management. The Chief Executive reports directly to me and is performance managed via regular bi-lateral meetings and an annual appraisal process. The Chief Executive ensures appropriate monitoring and management of significant risks and oversees risk management procedures.

It is the role of the Chief Executive to line manage COPNI's managers effectively and to ensure that their respective outputs are of a high standard. This is achieved via the performance management and evaluation framework that is in operation, regular bi-lateral meetings and the annual appraisal process. I am content that these systems and processes are working effectively and as a result I am satisfied that the quality of data and information provided by my SMT is of a high standard.

The SMT meet with members of their own teams via regular meetings to steer and lead on strategically important areas of work.

## **Internal Control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the office's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in COPNI for the year ending 31st March 2015 and up to the date of approval of the annual report and accounts. COPNI's internal control accords with best practice and applicable guidance.

COPNI's risk management framework involves senior management and control owners reviewing and assessing risk on a regular basis, so that risk is an integral part of the ongoing planning and monitoring processes of COPNI. The members of COPNI's ARAC, who are independent of the COPNI, also provide an additional source of expertise on specific issues as they arise. The ARAC receives an update on COPNI's risk management arrangements during each committee meeting.

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

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

## **External Audit function**

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

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

The NIAO audits, certifies and reports on the financial statements in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and issues a report to those charged with governance which includes good practice recommendations.

## **Internal Audit function**

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

For the year to 31st March 2015, the internal auditors have conducted reviews in line with their Annual Audit Plan covering:

Audit Area	Status	Assurance Rating
Follow Up Review	Completed	Ratings are not issued on follow up reports.  15 out of 16 recommendations reviewed were found to be implemented or partially implemented. The implementation date for the outstanding recommendation had not past at the time of the audit. All recommendations reviewed are now fully implemented.
High level review of financial systems	Completed	Satisfactory
ICT Strategy and Security (to include BCP)	Completed	Satisfactory
Project Management Arrangements	Completed	Satisfactory
Service Level Agreements	Completed	Satisfactory

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

The contract for the provision of the internal audit function ended on 31<sup>st</sup> March 2015. The award of the contract underwent a competitive tendering process during 2014-15. On conclusion of that process the contract was awarded to ASM for a three year period with the possibility of a one year extension.

## **Business Continuity Planning**

COPNI's original Business Continuity Plan (BCP) was formally approved by the ARAC on 9th December 2013. The original BCP was revised and updated during 2014-15 before being considered by the ARAC in March 2015.

A key part of the business continuity arrangements is that the BCP be tested regularly. The disaster recovery aspect was successfully tested by COPNI staff and ECNI IT team on 31st May 2014 and 22nd November 2014. During March 2015 a full scenario test of all other aspects of the BCP was conducted with the outcomes reported to the ARAC. The report concluded that only minor exceptions were found. The exceptions have been resolved.

## **Information Assurance and Security**

COPNI is proactive in developing and implementing policies and procedures that manage information assurance and security risks. COPNI undertakes regular reviews of its ICT arrangements and security related risks, which are given consideration at least quarterly in preparation of COPNI's corporate risk register.

The Security Risk Management Overview reported that COPNI was managing its information security requirements effectively. COPNI's Data Protection policy, Records Management policy and Use of Electronic Equipment policy provide COPNI's Senior Management with a satisfactory level of assurance concerning information assurance and security. This view was independently certified by COPNI's internal auditor during the 2014-15 business year. COPNI will schedule a review of the Data Protection, Records Management and Use of Electronic Equipment policies during the 2015-16 business year. During this review COPNI will consider the Information Assurance Framework and incorporate those parts that are applicable to COPNI's business into existing policies or, if necessary, into new Information Assurance policies.



During 2014-15 an internal audit of COPNI's ICT Strategy and Security was undertaken. Satisfactory assurance was provided by the Internal Auditors.

Following a recommendation by Internal Audit I sought independent audit opinions from the Equality Commission, who provide COPNI's ICT infrastructure and payroll function. During 2014-15 the Equality Commission's internal auditors reported that internal processes and controls provided a 'Substantial' level of assurance in relation to the payroll function. There were no internal audit reports issued during 2014-15 which reviewed the Equality Commission's ICT arrangements. During 2014-15 the Equality Commission received 'Excellent' feedback from OFMDFMs Lead Departmental Accreditor following submission of the Equality Commission's Security Risk Management Overview. In The Equality Commission's Annual Internal Audit Assurance report the Internal Auditors issued a 'Satisfactory' opinion; commenting that 'there is an adequate and effective system of governance, risk management and control'.

## **Complaints Procedure**

COPNI did not receive a complaint during 2014-15. COPNI reviewed its complaints policy in December 2014. The policy was considered by the ARAC and approved by the Commissioner.

Since 31<sup>st</sup> March 2015 COPNI received one complaint from a member of the public. After investigation the complaint was not upheld, the complainant was advised of his right to appeal the matter and was reported to the ARAC.

## **Conflict of Interest**

An up to date record of interests of senior managers and ARAC members is maintained and is available for inspection on request. At the beginning of Audit and Risk Committee meetings all who are in attendance are asked to declare any conflict of interest relevant to that meeting. A minute is kept of each meeting and is published on the COPNI website.

## **Risk assessment and management**

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

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

To assist in the Risk Management Process, the organisation has developed a Corporate Risk Register. This document is reviewed and updated each quarter and presented to the ARAC at each committee meeting for information and comment from the ARAC as well as auditors and the Departmental official.

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

### **Risk**

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

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

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

- identify risk and mitigating controls
- assign ownership of those risks and mitigating controls
- drive review and discussion
- report to the Commissioner
- provide to COPNI's ARAC for review and consideration

In developing the risk register, COPNI management ensures that risks relate to those strategic objectives in the corporate plan. The annual business plan is a critical control designed to help COPNI accomplish the strategic objectives outlined in the corporate plan.

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

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

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

## Risk Appetite

COPNI's appetite to risk is averse in relation to aspects of governance. In matters of the conduct of day-to-day business the organisation will deal with risk conservatively. Accordingly risk tolerances will also be low in regard to all matters of governance.

In the conduct of COPNI's work relating to the Commissioner's role as an independent champion for older people the risk appetite is less conservative. When necessary, after due consideration, issues relating to older people and their interests may need to be managed in a less risk averse way. These actions could include making public statements, drawing to the Government's attention failures in services, policy or legislation or taking forward a judicial review or a formal investigation into allegations of abuse or systemic failure of protection of older peoples' rights. In any such cases the Commissioner will exercise her statutory duties decisively and in a way that increases protection to older people.

## COPNI Risk Assessment

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

This Corporate Risk Register has been designed to reflect the NIAO 'Good Practice in Risk Management' guidance (8 June 2011) and the recommendations received following an Internal Audit review of COPNI's risk management framework, procurement, finance and budgeting, and information management functions. The Corporate Risk Register is prepared by those with delegated responsibility for risk management and the individual control owners. The review considers the current risks, adequacy of controls, implementation of progress of additional actions against target dates and consideration of horizon events.

Each risk has been assessed for its severity to the business and for the effectiveness of the controls currently operating. This risk assessment has been undertaken using:

- The impact that the risk would have on the business should it occur; and
- The likelihood of the risk materialising.

Risks have then been placed on a risk map to show their relative positions. Further analysis for each risk is detailed including:

- The controls currently in place to mitigate the risk, with assigned responsibility and the frequency with which the control should operate;
- Any additional actions considered necessary by management with ownership and implementation deadlines.

The table on page 61 is a list of the key risks reported to COPNI's ARAC at the last Committee meeting during 2014-15. These risks were first reported to the ARAC during 2014-15.

Summary of Key Risks		
Risk Ref	Risk Description	Residual Risk Assessment
R.1	Diminished Policy and Research team with new staff will be unable to deliver depth of work envisaged in the Corporate Plan.	Low
R.2	COPNI's financial resources are insufficient for COPNI to deliver its Corporate Plan objectives.	Medium
R.3	Reputational risk and reduction in capacity to publicise, monitor and gauge impact of Commissioner's priorities.	Medium
R.4	Strategic uncertainties due to the Comprehensive Spending Review and Departmental reorganisations.	High
R.5	Failure to plan to ensure that statutory duties are fulfilled.	Low
R.6	Failure to finance COPNI's statutory duties	High
R.7	Failure to adequately plan for the transition to a new term of office and potentially a new Commissioner.	Medium
R.8	Pressures on the Legal Team resulting in projects being delayed, postponed or unfunded.	High
R.9	Uncertain Business Plan for 2015-16 year due to unknown opening budget position.	Low


## Ministerial Directions

No Ministerial Directions were received during the year.

Claire Keatinge

Accounting Officer

Date:

  
10 November 2015

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

I certify that I have audited the financial statements of the Commissioner for Older People for Northern Ireland for the year ended 31 March 2015 under the Commissioner for Older People Act (Northern Ireland) 2011. These comprise the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

## Respective responsibilities of the Accounting Officer and auditor

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

## Scope of the audit of the financial statements

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

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

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

### Opinion on regularity

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

### Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Commissioner for Older People for Northern Ireland's affairs as at 31 March 2015 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and the Office of the First and Deputy First Minister's directions issued there under.



## Opinion on other matters

In my opinion:

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

## Matters on which I report by exception

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

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

## Report

I have no observations to make on these financial statements.



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

12 December 2015

# The Commissioner for Older People for Northern Ireland

Financial Statements

For year ended 31 March 2015

# Statement of Comprehensive Net Expenditure for the period ended 31 March 2015

		Year to 31 March 2015	Year to 31 March 2014
	Note <sup>1</sup>	£	£
<b>Expenditure</b>			
Staff and Commissioner's costs	3	655,453	611,271
Depreciation and amortisation	4	17,331	12,037
Other expenditure	4	180,394	280,700
		<b>853,178</b>	<b>904,008</b>

## Other Comprehensive Expenditure

		Year to 31 March 2015	Year to 31 March 2014
	Note	£	£
Net gain on revaluation of plant and equipment	5	(193)	(157)
<b>Total Comprehensive Expenditure for the year ended 31 March 2015</b>		<b>852,985</b>	<b>903,851</b>


All amounts above relate to continuing activities.

# Statement of Financial Position as at 31 March 2015

		Year to 31 March 2015	Year to 31 March 2014
	Note <sup>2</sup>	£	£
<b>Non-Current assets</b>			
Plant and equipment	5	21,971	26,723
Intangible assets	6	14,569	8,466
<b>Total non-current assets</b>		<b>36,540</b>	<b>35,189</b>
<b>Current assets</b>			
Trade and other receivables	8	7,619	1,883
Cash and cash equivalents	10	46,012	104,272
<b>Total current assets</b>		<b>53,631</b>	<b>106,155</b>
<b>Total assets</b>		<b>90,171</b>	<b>141,344</b>
<b>Current liabilities</b>			
Trade and other payables	11	27,470	88,658
<b>Total current liabilities</b>		<b>27,470</b>	<b>88,658</b>
<b>Non-current assets plus/less net current assets/liabilities</b>		<b>62,701</b>	<b>52,686</b>
<b>Total assets less liabilities</b>		<b>62,701</b>	<b>52,686</b>
<b>Taxpayers' equity</b>			
Revaluation reserve		366	173
General reserve		62,335	52,513
		<b>62,701</b>	<b>52,686</b>

The financial statements on pages 66 to 69 were approved by the Commissioner and were signed by:

Claire Keatinge  
Accounting Officer  
Date:



10 November 2015

# Statement of Cash Flows for the year ended 31 March 2015

		Year to 31 March 2015	Year to 31 March 2014
	Note <sup>3</sup>	£	£
<b>Cash flows from operating activities</b>			
Net deficit		(853,178)	(904,008)
Adjustments for:			
Depreciation	5	7,416	7,322
Amortisation	6	9,915	4,715
Diminution in value of plant and equipment	9	73	-
Decrease/(increase) in trade and other receivables	8	(5,736)	269
Increase/(decrease) in trade and other payables	11	(61,188)	(47,069)
Less movements in payables for capital items not passing through the Net Expenditure account	11	9,962	(1,841)
<b>Net cash outflow from operating activities</b>		<b>(892,736)</b>	<b>(940,612)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	5	(11,743)	(10,156)
Purchase of intangible assets	6	(16,781)	(5,877)
<b>Net cash outflow from investing activities</b>		<b>(28,524)</b>	<b>(16,033)</b>
<b>Cash flow from financing activities</b>			
Financing from OFMDFM		863,000	925,000
<b>Net financing</b>		<b>863,000</b>	<b>925,000</b>
<b>Net (Decrease)/increase in cash and cash equivalents in the period</b>	10	<b>(58,260)</b>	<b>(31,645)</b>
Cash and cash equivalents at the beginning of the period		104,272	135,917
<b>Cash and cash equivalents at the end of the period</b>	10	<b>46,012</b>	<b>104,272</b>

# Statement of Changes in Taxpayers' Equity for the year ended 31 March 2015

		Revaluation Reserve	General Reserve	Total Reserves
		£	£	£
<b>Balance at 31 March 2013</b>		16	31,521	31,537
<b>Changes in taxpayers' equity for 2013-2014</b>				
Grant-in aid from OFMDFM		0	925,000	925,000
Comprehensive Expenditure for the year		0	(904,008)	(904,008)
Revaluation of Plant and Equipment		157	0	157
<b>Balance at 31 March 2014</b>		173	52,513	52,686
<b>Changes in taxpayers' equity for 2014-2015</b>				
Grant-in-aid from OFMDFM		0	863,000	863,000
Comprehensive expenditure for the year		0	(853,178)	(853,178)
Revaluation of Plant and Equipment		193	0	193
<b>Balance at 31 March 2015</b>		366	62,335	62,701

# Notes to the Accounts

## 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2014-15 Government Financial Reporting Manual (FRoM) issued by the Department of Finance and Personnel for Northern Ireland. The accounting policies contained in the FRoM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FRoM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commissioner for Older People for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Older People for Northern Ireland are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

### 1.1 Accounting convention

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

### 1.2 Non-current assets

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

Property, plant and equipment have been initially valued at historic cost and subsequently revalued by indices published by the Office for National Statistics. Intangible assets (computer software and licences) are valued at historic cost. A capitalisation threshold of £500 has been applied to all categories of non-current asset. Intangibles Assets are not revalued as the impact has been deemed to be immaterial.

### 1.3 Depreciation and amortisation rates

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

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

### 1.4 Impairment

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

### 1.5 Stocks

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

### 1.6 Income

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

### 1.7 Grant-in-aid

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

### 1.8 Leases

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



## 1.9 Financial instruments

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

## 1.10 Provisions

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

## 1.11 Pensions

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but COPNI is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out on 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2015.

For 2014-15, employers' contributions of £80,050 were payable to the NICS pension arrangements (2013-14 £36,215) at one of four rates in the range 18% to 25% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of a new career average earning scheme from April 2015. From 2015-16, the new rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2014-15 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £992 (2013-14 £Nil) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 3% to 12.5% (2012-13 3% to 12.5%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £112, 0.8% (2013-14 £Nil, 0.8%) of pensionable pay, were payable to the PCSPS(NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the partnership pension providers at the reporting period date were £1,118. Contributions prepaid at that date were £Nil.

No member of staff retired early due to ill health during the financial year.

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

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

#### **1.13 Staff costs**

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

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

New standards, interpretations or amendments to existing standards which have been published and are mandatory for accounting periods beginning on or after 1 April 2015, have not been adopted early. The Commissioner does not anticipate that the adoption of these standards will have a material impact on the organisation's accounts in the initial period of application.

## 2. Statement of operating costs by operating segment

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

## 3. Staff numbers and related costs

### 3.1 Staff costs comprise:

	Permanent staff	Others	2014-2015 Total	2013-2014 Total
	£	£	£	£
Wages and Salaries	439,130	97,512	536,642	559,688
Social security costs	37,643	-	37,643	15,367
Other pension costs	81,168	-	81,168	36,216
<b>Total net costs</b>	<b>557,941</b>	<b>97,512</b>	<b>655,453</b>	<b>611,271</b>

Also included in Staff Costs is the cost of seven workers sourced from employment agencies at a cost of £87,156 (2013: £323,915).

### 3.2 Pension disclosure

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

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

Refer to Note 1.11 Pensions for further information.

### 3.3 Average number of persons employed

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

	Permanent staff	Others	2014-2015 Total	2013-2014 Total
Directly employed	11	-	11	4
Seconded	-	-	-	1
Agency	-	4	4	11
<b>Total</b>	<b>11</b>	<b>4</b>	<b>15</b>	<b>16</b>

### 3.4 Exit packages

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

## 4. Other expenditure

	2014-2015	2013 -2014
<b>General costs</b>	<b>£</b>	<b>£</b>
External auditors' remuneration	12,800	11,205
Recruitment	12,421	15,426
Staff Training, Development and Welfare	4,276	11,494
Office consumables	3,269	6,616
IT services and maintenance	19,708	18,055
Travel and subsistence costs for the Commissioner	4,697	5,327
Telephone	5,361	6,996
Promotions and Media Engagement	4,032	17,950
IT consumables	2,777	4,583
Postage	247	851
Miscellaneous	229	250
Insurance	-	351
Events and Catering	3,131	2,742
Travel and subsistence for staff	3,172	2,532
Internal audit costs	8,700	9,038
Accountancy	1,000	18,200
Publications	8,549	7,967
Policy and Legal Costs	14,043	61,031
Equipment not capitalised	683	4,370
Literature and membership	7,784	6,568
Pension Administration Costs	1,056	-
Rents, rates, heating, lighting and service charges	61,067	64,452
Other costs - buildings	1,319	4,696
Diminution on value of Plant and Equipment	73	-
Depreciation and amortisation	17,331	12,037
<b>Total other expenditure and depreciation</b>	<b>197,725</b>	<b>292,737</b>

## 5. Plant and equipment

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

2014-15	I.T Equipment	Office equipment	Furniture and Fittings	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2014	15,685	1,286	17,266	34,237
Additions	-	-	2,544	2,544
Impairment	(280)	-	-	(280)
Revaluations	-	3	332	335
<b>At 31 March 2015</b>	<b>15,405</b>	<b>1,289</b>	<b>20,142</b>	<b>36,836</b>
<b>Depreciation</b>				
At 1 April 2014	5,174	611	1,729	7,514
Charge in year	5,084	425	1,907	7,416
Impairment	(93)	-	-	(93)
Revaluations	-	1	27	28
<b>At 31 March 2015</b>	<b>10,165</b>	<b>1,037</b>	<b>3,663</b>	<b>14,865</b>
<b>Carrying amount at 31 March 2015</b>	<b>5,240</b>	<b>252</b>	<b>16,479</b>	<b>21,971</b>
<b>Carrying amount at 31 March 2014</b>	<b>10,511</b>	<b>675</b>	<b>15,537</b>	<b>26,723</b>
<b>Asset financing</b>				
Owned	5,240	252	16,479	21,971
<b>Carrying amount at 31 March 2015</b>	<b>5,240</b>	<b>252</b>	<b>16,479</b>	<b>21,971</b>

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

## 6. Intangible assets

Intangible assets comprise software and licenses.

2014-2015	Software licences	Total
	£	£
<b>Cost</b>		
At 1 April 2014	13,407	13,407
Additions	16,018	16,018
Disposal	(1,521)	(1,521)
<b>At 31 March 2015</b>	<b>27,904</b>	<b>27,904</b>
<b>Amortisation</b>		
At 1 April 2014	4,941	4,941
Charged in the year	9,915	9,915
Disposal	(1,521)	(1,521)
<b>At 31 March 2015</b>	<b>13,335</b>	<b>13,335</b>
<b>Carrying amount at 31 March 2015</b>	<b>14,569</b>	<b>14,569</b>
<b>Carrying amount at 31 March 2014</b>	<b>8,466</b>	<b>8,466</b>
<b>Asset financing</b>		
Owned	14,569	14,569
<b>Carrying amount at 31 March 2015</b>	<b>14,569</b>	<b>14,569</b>



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

## 7. Financial Instruments

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

## 8. Trade receivables and other current assets

	2014-15	2013-14
	£	£
<b>Amounts falling due within one year:</b>		
Other Receivables	325	-
Prepayments	7,294	1,883
	<b>7,619</b>	<b>1,883</b>
<b>8.1 Intra-Government balances</b>	<b>£</b>	<b>£</b>
Balances with other central government bodies	35	-
Balances with bodies external to government	7,584	1,883
	<b>7,619</b>	<b>1,883</b>

## 9. Impairments

	2014-15	2013-14
	£	£
Charged directly to the Statement of Comprehensive Net Expenditure	73	-
Taken through the Revaluation Reserve	114	-
<b>Total Impairment charge for the year</b>	<b>187</b>	<b>-</b>
Impairment analysed as:		
IT Equipment - cost	280	-
IT Equipment – Accumulated Depreciation	(93)	-
<b>Total Impairment charge for the year</b>	<b>187</b>	<b>-</b>

## 10. Cash and cash equivalents

	2014-15	2013-14
	£	£
Balance at beginning of period	104,272	135,917
Net increase/(decrease) in cash and cash equivalent balances	(58,260)	(31,645)
<b>Balance at end of period.</b>	<b>46,012</b>	<b>104,272</b>

All cash is held with commercial banks.

## 11. Trade payables and other current liabilities

	2014-15	2013-14
	£	£
<b>Amounts falling due within one year</b>		
Accruals	27,439	62,392
Trade Payables	31	26,266
	<b>27,470</b>	<b>88,658</b>
<b>11.1 Intra-Government balances</b>	<b>2014-15</b>	<b>2013-14</b>
		£
Balances with other central government bodies	12,031	24,650
Balances with Local Government	-	2,331
Balances with bodies external to government	15,439	61,677
	<b>27,470</b>	<b>88,658</b>

## 12. Capital commitments

There were no capital commitments at 31 March 2015.

## 13. Commitments under leases

### 13.1 Operating leases

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

	2014-15	2013-14
	£	£
<b>Rentals</b>		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
	-	-

At the reporting date, COPNI was contracted to a tenancy agreement with the Equality Commission for the occupancy of its current office space in Equality House until 31st March 2016.

### 13.2 Finance Leases

There were no commitments under finance leases at 31 March 2015.

## 14. Other financial commitments

There were no other financial commitments at 31 March 2015.

## 15. Contingent liabilities disclosed under IAS 37

There were no known contingent liabilities at 31 March 2015.

## 16. Related-party transactions

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

During the year COPNI had various material transactions with the following government bodies and this can be seen on page 85:

	2014-2015	2013-2014
	£	£
<b>OFMDFM</b>		
Grant-in-Aid	863,000	925,000
Total income from Related Parties	<b>863,000</b>	<b>925,000</b>
<b>Equality Commission for Northern Ireland</b>		
Staff services - amount outstanding at the year-end was £Nil (2014 - £Nil)	-	5,868
IT services - amount outstanding at the year-end was £Nil (2014 - £Nil)	18,500	14,060
Premises - amount outstanding at the year-end was £Nil (2014 - £1,288)	66,983	62,756
Finance support – amount outstanding at the year-end was £Nil (2014 - £Nil)	1,000	18,200
	<b>86,483</b>	<b>100,884</b>
<b>Department of Finance and Personnel:</b>		
Business and Professional Services– amount outstanding at the year-end was £Nil (2014: £1,081)	5,488	7,321
Design and Printing – amount outstanding at the year-end was £Nil (2014: £Nil)	161	13,018
Staff Services - amount outstanding at the year-end was £Nil (2014: £944)	-	20,455
	<b>5,649</b>	<b>40,794</b>
<b>Total expenditure with related parties</b>	<b>92,132</b>	<b>141,678</b>

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

## 17. Third-party assets

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

## 18. Losses and Special Payments

	2014-15	2013-14
Total number of losses	1	2
Value of total losses	£274	£320

There were no special payments made during the year.

## 19. Events after the Reporting Period

The term of the Commissioner for Older People for Northern Ireland is four years. The Current Commissioner's term ended during November 2015. The Commissioner did not seek re-appointment and OFMDFM are currently recruiting a new Commissioner.

The Accounting Officer authorised these financial statements for issue on 10 November 2015.







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

Commissioner for Older People for Northern Ireland  
Equality House  
7-9 Shaftesbury Square  
Belfast BT2 7DP  
T: 028 90 890 892  
E: [info@copni.org](mailto:info@copni.org)  
[www.copni.org](http://www.copni.org)



9 780993 072598