



**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 2017**

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Commissioner for Older People Act (Northern Ireland) 2011  
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**on**

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# Commissioner for Older People for Northern Ireland Annual Report and Financial Statements Year ended 31 March 2017

<b>CONTENTS</b>	<b>PAGE</b>
<b>Performance Report</b>	
a) Overview	1
1) Commissioner's Statement	3
2) Chief Executive's Report	5
3) Introduction	7
4) Purpose, Aims and Activities	8
5) Principal Risks and Uncertainties	9
6) Going Concern	10
7) Performance Summary	10
b) Performance Analysis	20
<b>Accountability Report</b>	
Corporate Governance Report	27
Directors' Report	28
Statement of Accounting Officer's responsibilities	31
Governance Statement	33
Remuneration and staff report	41
Assembly Accountability and Audit Report	53
Certificate and Report of the Comptroller and Auditor General	54
<b>Financial Statements</b>	
Statement of Comprehensive Net Expenditure	56
Statement of Financial Position	57
Statement of Cash Flows	58
Statement of Changes in Taxpayers' Equity	59
Notes to the Accounts	60

## PERFORMANCE REPORT

### a) OVERVIEW

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

The Commissioner for Older People was established under the Commissioner for Older People Act (Northern Ireland) 2011. The Commissioner is a non-departmental public body (NDPB), and was sponsored by the Office of the First Minister and Deputy First Minister (now The Executive Office) until 9 May 2016 when sponsorship transferred to the Department for Communities (DfC).

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

The statutory duties of the Commissioner are:

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

the services of the Commissioner are made available to older people in their locality.

The general powers of the Commissioner are:

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

The Commissioner for Older People in Northern Ireland operates within the framework of its enabling legislation and a Management Statement and Financial Memorandum agreed with its sponsoring department. Sponsorship of COPNI transferred from the Office of the First Minister and deputy First Minister (now The Executive Office, TEO) to the Department for Communities in May 2016. The appointment of the Commissioner for Older People remains the responsibility of TEO.

Claire Keatinge was appointed as the inaugural Commissioner by the First Minister and Deputy First Minister in November 2011. Ms Keatinge did not seek reappointment at the end of her term of office and her appointment concluded on 13 November 2015. From that date until June 2016 the role of Commissioner was vacant. The Chief Executive, Evelyn Hoy, was designated Accounting Officer and fulfilled some of the duties of the Commissioner during the interregnum. Mr Eddie Lynch was appointed as the Commissioner for Older People for Northern Ireland by the First Minister and deputy First Minister, and took up post in June 2016.

## COMMISSIONER'S STATEMENT

I am pleased to present the Annual Report for the financial year 2016/17. Since my appointment in June 2016 I have been directly engaging with older people across Northern Ireland in their local communities. I came to this post with a lot of experience of working with older people and I am passionate about enabling and empowering them to speak directly to government about the matters that are important to them.

At the time of my appointment in June 2016 government was consulting with the public about its proposed Programme for Government (PfG) and I expressed my disappointment that older people were not adequately represented in it. People over 60 years of age comprise almost a quarter of the total population in Northern Ireland, yet despite this, the PfG did not contain an outcome that focuses on the specific needs of those over 60. There is no doubt that some of the outcomes affecting the total population of Northern Ireland will impact on older people, but there are specific issues that relate directly to older people that are not explicitly addressed in the PfG. Given the proportion of the Northern Ireland budget spent on services to older people it is a confusing omission of government not to adequately measure and monitor the needs of older people, the levels, quantity and quality of services provided to them and the positive and negative outcomes of those services on the older population.

I published a proposal for a new high level outcome to be included in the draft PfG that we "Respect, Value and Protect older people in Northern Ireland". My proposal sets out new indicators and measures across a range of issues relating specifically to people over 60 years of age. You can read more on my website at <https://www.copni.org/media/1186/july-2016-suggested-new-outcome-for-the-programme-for-government.pdf>, or contact my office for a hard copy of the proposal.

My engagement with older people this year included a series of events targeted at listening to and hearing from older people about my proposed priorities over the four years of my term of office. I explained the priorities I wish to set for my Corporate Plan and the reasons why I felt these issues were the ones where I could use my unique powers and duties to

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
PERFORMANCE REPORT

- provide advice to government,
- promote awareness of the impacts on older people,
- investigate allegations of failure of policy, legislation or delivery for older people
- support individual older people to resolve complaints with government authorities, and
- raise the profile of older peoples' issues with local and central government.

Building on the views of the older people I met, and those who kindly sent written responses, I have developed a draft Corporate Plan for my term of office. Unfortunately the draft plan requires Ministerial approval and its publication is delayed by the current political impasse at Stormont.

One of the most significant steps I have taken this year is to exercise my powers of investigation for the first time since the office was established. In December 2016 I was made aware of a series of complaints and concerns expressed by families, carers and employees about the standard of care being provided at Dunmurry Manor Nursing Home, Belfast.

By February 2017, it became clear that I should intervene and use my powers of investigation to examine the alleged failures of care at Dunmurry Manor Nursing home, Belfast. I set out the Terms of Reference of the investigation and notified all the investigated authorities of its commencement. I convened a panel of independent experts to provide advice on nursing care; regulation and inspection; and human rights and safeguarding of older people in care. My legislation requires me to carry out this investigation "in private", so I cannot give details of progress beyond what I am publishing on my website and writing out to those concerned.

You can read a little more about the investigation on the COPNI website at <https://www.copni.org/useful-info/dunmurry-investigation>, where I will post regular updates. If you are not online, or would prefer, you can write to my office and be included on a list of people interested in receiving written updates. The investigation is highly disruptive to the normal operations of my organisation, however I am satisfied that it is an effective use of my resources to ultimately draw attention to the need for better protection and care for older people, particularly those living with dementia in care.

Building on independent research conducted by my office, I am promoting awareness of the high rates of financial abuse of all kinds being perpetrated on older people in Northern Ireland. The unsettling truth is that one in five older people in Northern Ireland are experiencing some form of financial abuse.

This year I am particularly focused on the rise in scams and sharp commercial practices targeting older people. Many of the older people I have spoken to have experiences of nuisance calls, cold calling, hard sales tactics and deliberate attempts to scam and defraud them. I hope that by working with partners in the Police Service of Northern Ireland, Trading Standards and the Department of Justice amongst others, I can make older people aware of the risks and empower them to better protect themselves, friends and family from these despicable practices.

I realise the many challenges faced by older people here and look forward to working with them to seek the best protections and services that government can provide. I continue to work with my excellent and dedicated team, on behalf of the older people of Northern Ireland, to act as their independent advocate, representing their views and promoting their rights and interests.

## **CHIEF EXECUTIVE'S REPORT**

This financial year has brought new and some familiar challenges to COPNI. In November 2015, Claire Keatinge's inaugural term as Commissioner for Older People ended. We were grateful to Claire for all her dedicated work on behalf of older people in NI, particularly her delivery of a range of advice to government on issues as diverse as Safeguarding Older people for all forms of abuse, examining the rights and issues relating to older people in the workforce, examining the experience of older people as victims of crime and promoting the very impressive and significant contribution of Northern Ireland's older people to society.

With a gap between Commissioners, November 2015 - June 2016, I was designated Accounting Officer for that period and undertook more speaking engagements and invitations to attend older peoples' events representing COPNI. As ever, older people

in Northern Ireland impressed, challenged and delighted me in their diversity of interests, achievements and energy. COPNI's team was delighted to welcome Eddie Lynch as the new Commissioner for Older People in June 2016.

By March 2016 COPNI had completed and delivered the Corporate Plan, *Hope, Confidence and Certainty, 2013-2015*. From March to June 2016 the team undertook analysis of new and emerging issues to include in the next Corporate Plan in preparation for the incoming Commissioner. COPNI also continued the day-to-day legal and advocacy casework on behalf of individual older people, replied to government consultations on older people's issues and spoke directly to candidates and parties preparing for Assembly elections, promoting the issues that older people feel are important to them.

The biggest challenge to COPNI remains the chronic and persistent underfunding of the office. Established in the initial years of austerity, COPNI has never reached the levels of funding envisaged for its powers and duties. Regrettably this means that some key statutory powers have not been operationalised, specifically legal funding support, litigation on behalf of older people, mediation services and until recently investigatory powers.

In the meantime COPNI continues to seek the biggest impact for every £1 of government money spent by delivering high standards of financial governance and best value for money. Where possible COPNI shares services with other arms-length bodies of government and seeks productive and effective partnerships with other agencies to tackle problems together. COPNI is particularly grateful to the Police Service of Northern Ireland for their partnership approach to raising awareness of scams and doorstep crime against older people through the Scamwise Partnership. COPNI also appreciate the partnership approach taken by the Department for Communities in the continued joint working on the "Make the Call" campaign, seeking to ensure that all older people are getting any benefits for which they are eligible.

In May 2016 the sponsorship of COPNI was transferred from the Office of the First Minister and deputy First Minister (now The Executive Office) to the Department for Communities. This was a smooth transition and we are working productively with our new Sponsor Department through our quarterly accountability arrangements.



## **INTRODUCTION**

The financial year 2016-17 was the first year of the appointment of the new Commissioner Eddie Lynch. The office of the Commissioner for Older People for Northern Ireland has developed initial priorities that were put forward for consideration by the incoming Commissioner. From his appointment in June the Commissioner directly engaged with as many older peoples' groups as possible. He completed six bespoke events across Northern Ireland to discuss his priorities for the term of office directly with older people in those locations. He also met with a number of Ministers, MLA's, politicians and officials of government, promoting his priorities and awareness of issues of importance to older people. The annual business plan for 2016/17 was agreed with the sponsoring department. The Minister for Communities engaged directly with the Commissioner to discuss the programme of work and the context of a wider Corporate Plan for the period 2016-2020. At the time of publication of this document the Corporate Plan has not been approved for publication in the absence of a government Minister due to the suspension of the legislative Assembly. The specific focus of the final quarter of the year saw the Commissioner commencing use of his investigatory powers for the first time. Most projects which had not been complete were put on hold to concentrate resources on the investigation. Throughout the year operational work in support of older people continued.

The ongoing austerity of government spending remained a significant challenge to COPNI over the period of this report. The relative youth of the organisation has prevented a cushioning from the cuts to the budget allocation and funding remains a critical issue. In this report period, the organisation was only able to carry out the engagement, promotion and communication with stakeholders due to a successful in year funding bid.

No-one would consider £880k to be a small amount of money and COPNI takes very seriously the requirement to ensure that every pound of that budget is spent in a way that maximises the benefit for older people. However this budget represents an investment in the promotion and protection of older people's rights of just over £2 per older person per year. For the second full financial year COPNI has only been able to fulfil its statutory duties through the successful bidding for in-year funding. You will read in the performance summary how that money has been used to support older

people to resolve their difficulties with public authorities and to provide advice to government and older people on matters like financial abuse, inclusion in the Programme for Government, protecting older people in health and social care and investigating alleged failures of care in nursing homes. Given the changes in demographics in Northern Ireland and the need to adequately prepare for larger numbers of older people with increasingly complex needs, government cannot continue to disinvest its support for older people to have their voices heard. Whilst much of the independent research and evidence carried out by COPNI leads to challenging advice to government, it is counter-productive to ignore the need for changes that will underpin Northern Ireland's ability to meet the challenges of an ageing population in a focussed and planned way. The Commissioner continues to work with government to ensure that the statutory duties placed on him are adequately funded.

## **PURPOSE, AIMS AND ACTIVITIES**

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

This first Corporate Plan, Hope, Confidence and Certainty, which was published in June 2013 is now complete. The 2016-2020 Corporate plan is in draft form – it is currently awaiting ministerial approval. However the Commissioner continues to work towards the priorities included in the plan. The draft Corporate Plan was prepared after significant and widespread consultation and engagement with older people.

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; and
5. Corporate governance.

## **PRINCIPAL RISKS AND UNCERTAINTIES**

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

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

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

Key risks are also reported to and discussed with the sponsoring Department through regular Accountability meetings.

### **COPNI’s Risk Strategy and Register**

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

The principal risks facing COPNI during the period 2016-17 were identified and reported in the Risk Register; these included:

1. The insufficient financial baseline which restricts the Commissioner's capacity to fulfil all statutory duties and causes future uncertainty.
2. Human resources – vacant positions restricting operational and strategic capacity; an ongoing salary dispute affects retention and increases recruitment costs and the affordability and human resource pressures relating to an outstanding review of grading and loading of posts.
3. 2017-18 opening budget allocation is not adequate for operational needs.
4. The corporate risks associated with the investigation into Dunmurry Manor Care Home.
5. A separate risk register which details all operational risks relating to the investigation.

### **GOING CONCERN**

The Statement of Financial Position as at 31 March 2017 shows net assets of £56,684. Funding has been secured for the 2017-18 financial year and the Commissioner's Senior Management Team is satisfied that COPNI is a going concern on the basis that it has a reasonable expectation that COPNI will continue to operate for the foreseeable future. The financial statements are therefore prepared on the going concern basis.

### **PERFORMANCE SUMMARY**

In line with the Management Statement and Financial Memorandum, COPNI submitted a draft business plan for 2016-17 at the end of January 2016. This business plan was not approved by the Office of the First Minister and deputy First Minister (now The Executive Office) as the reorganisation of government departments was pending in Spring 2016, and it was proposed that sponsorship responsibility for COPNI would transfer to DfC. This transfer was implemented in May 2016.

COPNI implemented the unapproved business plan in April 2016, with significant uncertainty regarding the available budget. When the budget was allocated (post transfer to DfC), the business plan was revised and resubmitted to the Department for Communities. The 2016-17 business plan was approved by the Minister in November 2016. An addendum to the business plan was also submitted to DfC in September to

support a bid for further funding and was approved in November 2016. This addendum allowed COPNI to invest the additional funding on engaging with older people, publishing reports and information, distributing promotional materials and upgrading the website and external communications. Additional funding of £25k was provided to enable COPNI to commence the use of its investigatory powers for the first time. The investigation into Dunmurry Manor Care Home commenced in February 2017.

All but four of the objectives of the business plan for 2016-17 were fully completed. A summary is contained in the Performance Analysis below.

The key areas of work in 2016-17 are described below:

### **Assistance to individual older people**

COPNI provides assistance to older people who need advocacy or legal support. COPNI help older people to deal with public authorities; to make a complaint, to secure a service or to get their views listened to. COPNI provides help to enable older people resolve 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 it should make to prevent the same problems from recurring.

In 2016-17 COPNI's legal officers and case work administrators have assisted older people on a diverse range of issues. The Commissioner's case work administrators signpost some enquiries to the other agencies or organisations that provide the relevant assistance. Almost half of the calls received by COPNI were referred to the Benefits Agency, Health Trusts, Age NI, Advice NI, Citizen's Advice Bureaux and other advice agencies.

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

However, where an older person is having problems dealing with a public authority the Commissioner can advocate on their behalf. This is done in a number of ways, such

as writing letters or making telephone calls on behalf of an older person, or the Commissioner's legal officers can attend meetings in either an observer, advisory or advocacy role. The Commissioner 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. This assistance could be in the form of financial support or attendance at court hearings, or litigation on behalf of the older person.

**Cases and enquiries opened**

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

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

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

**Complex Case files:** All cases are re-assessed after 12 weeks and if they appear to be more complicated or likely to require significant amounts of work they are then designated as cases of strategic interest to the office requiring specialist internal support. These cases are managed by a designated legal officer (qualified solicitor/barrister) who will provide detailed legal and other advice.

The table below details the number of cases in each category during 2016-17.

Type of Case	2016-17
Enquiries	143
<b>Quick Interventions and Complex Cases</b>	
Quick Interventions	141
Complex Cases	68
<b>Total Quick Interventions and Complex Cases</b>	<b>209</b>
<b>Total cases in 2016-17</b>	<b>352</b>

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

**Examples of cases**

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

**Crimes against older people in their own homes**

The Commissioner was approached by the family of an older person who had been the victim of a burglary in her own home. The suspected perpetrator was the domiciliary care worker who attended with the older woman on a daily basis. The Commissioner supported the family in the process of the case being successfully brought to court. The care worker was initially sentenced to a custodial sentence, highlighting the impact of such an act of crime and breach of trust upon older people in their own homes. This case and the Commissioner’s involvement with the family and the Police Service for Northern Ireland has helped to inform the Commissioner’s work in relation to older people’s experiences when they have been the victims of crime. This work will be continued as part of planned projects examining both the financial abuse of older

people and the experience of an older person within the justice system when they have become a victim of crime.

### **Enabling older people to retain choice**

The Commissioner supported the son of an older woman, living with dementia, who had been placed in short term respite care in a nursing home which was far from her local town where the son still resided. There had been a serious breakdown in the relationships between siblings and an impasse had been reached in relation to agreeing where their mother should reside. The Commissioner's legal officer became involved, emphasising the older person's fundamental human rights and successfully mediated a return to an acceptable nursing home in her home town.

### **Advice to N.I.H.E. regarding grant schemes**

An older person contacted the Commissioner seeking assistance with finding a resolution to a dispute relating to improvement works carried out to his NIHE home by a building contractor. The legal framework governing the scheme was complex. The Commissioner's legal team worked with the NIHE and intervened to assist the older person to successfully challenge the contractor to ensure that the required works were carried out to the requisite standards. Working with NIHE, the legal officers identified and drew attention to ways in which the grants schemes operated by the NIHE could improve ease of use by older people.

### **Safeguarding older people's rights**

The Commissioner had supported the family of an older woman who had been the victim of financial and emotional abuse and was now living in a nursing home in Northern Ireland. There were a number of ongoing complex legal, financial and care related issues which required the involvement of the local Health and Social Care Trust and the Office of Care and Protection. The older person's family did not live locally and required assistance to understand and navigate the necessary legal processes (both locally and in England) to ensure that their relative received the necessary practical care and support as well as to ensure that she was legally and financially safeguarded. The Commissioner's legal team worked with the Office of Care and Protection and the local Health and Social Care Trust to ensure that the family's concerns were taken into



account in relation to the actions of external solicitors and social workers to ensure that all decisions made were in the best interests of their loved one.

### **Ensuring access to justice for older people**

The Commissioner was contacted by the nephew of a deceased older person who was suspected to have been the victim of financial abuse by another family member. It came to light that false declarations had been made to the local Health and Social Care Trust as part of a financial assessment process. The Commissioner's legal team supported the family to push for a full investigation of the crimes. The legal team provided advice and guidance throughout the subsequent police investigation and successful court prosecution. The family member pleaded guilty to a number of serious fraud offences and was sentenced to significant community service. This case highlighted the difficulties experienced by some families in reporting and securing the investigation of financial crimes against older people. The Commissioner drew attention to this growing trend to senior officers of the PSNI and they responded positively. The PSNI and COPNI are working closely together to highlight the increased and worrying trend of economic crime perpetrated on older people in Northern Ireland. The Commissioner also published the findings of a study measuring the prevalence of financial abuse of older people and cases like this one were instrumental in highlighting the type, frequency and seriousness of these crimes.

### **Responses to public consultations**

Throughout the year COPNI responds to selected consultations by government on issues relating to the interests of older people. The Head of Legal and Policy Advice ensures that we select those consultations which are most likely to impact the lives of older people in Northern Ireland. All consultation responses are published on the COPNI website so that older people and the organisations that work on their behalf can use the material for their own responses, or track what advice the Commissioner has given government. The table below details the consultations to which the Commissioner responded in this year.

Consultation Organiser	Consultation
Post Office	Closure of Shaftesbury Square Post Office
Department of the Economy	Energy Wise Scheme
Northern Ireland Executive	Draft Programme for Government Framework 2016-2021
Probation Board for Northern Ireland	Corporate Plan 2017-2020
The Executive Office	Proposals for the withdrawal of A Profile of Older People in Northern Ireland
Department of Work and Pensions	Interim Report; Independent Review of the State Pension Age
The Executive Office	Programme for Government
Department of Health	Reconfiguration of Health Services
Consumer Council	Draft Forward Work Programme
Public Health Agency	Draft Corporate Plan 2017-2021
Utility Regulator	Supplier Code of Practice on Bills and Statements
Department for Communities	Pension Scams Consultation
Department for Communities	Private Rented Sector

## Publications, Advice to Government and Key Milestones in 2016-17

### Financial Abuse of Older People in Northern Ireland: The Unsettling Truth

Legal casework undertaken by COPNI suggested a significant increase in economic crimes against older people. Work with many other agencies involved in the identification and investigation of these cases demonstrated that these types of crimes were growing. The Commissioner undertook a study of financial abuse against older people to establish the scale and frequency of older people here being subjected to a range of types of financial abuse. The study was based on interviews with a statistically representative sample of 1,025 older people from all geographical areas of Northern

Ireland. The headline finding of the study is that 21% of people over 60 in Northern Ireland had experienced a form of financial abuse.

The Commissioner published a summary report of the study entitled “The Unsettling Truth”. It demonstrated the levels of financial abuse that older people are dealing with and concluded that:

- Organisations must target their responses to this crime.
- Responsibility for protecting older people from financial abuse lies across the public, private, independent and community sectors as well as with families and Northern Ireland society as a whole.
- Increasing public awareness and educating older people about financial abuse could lead to an increase in detection of abuse and give older people more confidence to report it. Staff working with older people should be trained to recognise when financial abuse is taking place.
- The introduction of an Adult Safeguarding Bill would help to ensure the prosecution of offenders, act as a deterrent for potential abusers and offer greater redress for older victims.

The report continues to draw a lot of interest from older people and financial abuse, in its many forms, is a topic that many older people want to engage with when meeting the Commissioner. It appears that many older people have had worrying experiences and want to share their stories and promote awareness of how they protected themselves so that others can do the same.

### **Who’s calling? Levels of cold calls and scams of older people in Northern Ireland**

Leading from “The Unsettling Truth”, this study examined the impact on older people in Northern Ireland of the increasing number and tenacious nature of scams targeted at older people. Our report, “Who’s calling?” provides evidence of the number of older people who have fallen victim to a scam. It provides figures on the amount of unsolicited calls, junk mail and scams older people are experiencing. It includes specific examples of the types of scams encountered by older people and details of the impact these scams have had on them. COPNI continues to work on this issue with partners in other statutory agencies as well as the public and private sectors. The

Scamwise partnership promotes awareness of the steps people can take to protect themselves from becoming a victim of a scam. The partnership also provides practical support and help to older people at risk.

### **Investigation into Dunmurry Manor Care Home**

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

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

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

The investigation into Dunmurry Manor Care Home commenced in February 2017 and is ongoing. The Commissioner for Older People Act (Northern Ireland) 2011 requires the Commissioner to carry out his investigation "in private". Until the investigation concludes he is only able to update families and carers of residents and patients on matters of timescales and other logistics.

### **Active Ageing Strategy for Northern Ireland**

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

The publication of the Strategy occurred as the former Commissioner left office. Commissioner Eddie Lynch will be taking forward scrutiny of how the Active Ageing Strategy will be developed by the Department for Communities, within the context of the emerging Programme for Government and the Social Strategy. There is no requirement on government to make a formal report to the Assembly or the Commissioner on the implementation of the Strategy. The Commissioner is not aware yet of the extent to which the government is implementing the Strategy and how its actions will be coordinated within the draft Programme for Government and Social Strategy. Responsibility for the implementation of the Strategy was transferred to the Department for Communities in 2016/17.

The Commissioner will continue to work with the Department to establish regular updates of progress so that older people can track the progress of the actions contained in the Active Ageing Strategy.

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

Work by the Office of the First Minister and deputy First Minister (now The Executive Office) on the delivery of legislation to protect people from discrimination on the basis of their age has been delayed by a number of challenges. The Commissioner continued during 2016/17 to represent the views of older people who are awaiting the development and enactment of this legislation and its protections from discrimination on the basis of older age restrictions which may be arbitrary and unjustifiable.

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

COPNI continues to work closely with Age Sector Platform, Age NI and other older peoples' organisations to hold government to the commitment to introduce legal protections from unfair age-based practices such as:

- Undignified and insulting activity that assumes an older person has less capacity to make decisions and undertake contracts for retail goods and services, perpetrated by some businesses; and
- Some older people being denied access to particular medical treatments, not on the basis of clinical need but on perceptions of likely longevity.

Disappointingly, the development of this legislation was not a commitment in the draft Programme for Government before the last Assembly elections. The Commissioner expressed his disappointment during the consultation on the PfG and will continue to influence government to introduce these protections for older people.

## **b) PERFORMANCE ANALYSIS**

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

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; and
5. Corporate governance.

The projects and operational activities set out in the annual business plan all seek to deliver the objectives and each element has a series of Key Performance Indicators. The progress of each project is monitored, reported and delivered against project or operational plans. The Senior Management Team, comprising the Commissioner, Chief Executive and Head of Legal and Policy Advice meet monthly and receive reports on progress of each project or operational plan in respect of their Key Performance

Indicator. The progress is reported to the Sponsoring Department on a quarterly basis at Accountability Meetings and in writing.

The table below details all of the objectives included in the 2016-17 business plan, the RAG (Red, Amber, Green) status as at 31 March 2017 and a narrative to explain any status other than green. Of the four objectives not achieved this year, two are subject to political agreement and one, the Corporate Plan requires Ministerial approval which has been unobtainable due to the macro-political environment. The one project within COPNI control not achieved was due to a long term Human Resource pressure (illness). In addition to the objectives listed below, the Commissioner commenced the use of his investigatory powers for the first time. He also dedicated significant time and resource on engagement with older people and government on the development and inclusion of a high level outcome relating to older people in the Programme for Government.

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
PERFORMANCE REPORT

Project	RAG
Maximising Income through the Uptake of Benefits Programme.	
Responding to public consultations by relevant authorities regarding matters that may impact older people and those who care for them.	
Responding to individuals who contact the Commissioner for assistance.	
Providing advice to government regarding the experience of older people who are victims of crime and why crime clearance rates for older people remain low in Northern Ireland compared to similar crimes for other demographic groups.	
Safeguard and Protect Older People from Abuse – increase understanding of the prevalence of financial abuse against Older People in Northern Ireland.	
Safeguarding of Older People in Northern Ireland. Press for the introduction of an Adult Safeguarding Bill.	
Review the adequacy of emerging policy proposals from DHSSPS on the issue of Continuing Healthcare.	
Analysis of the Contracts between HSCT and private sector nursing and residential homes – increased protection for older people.	
Active Ageing Strategy (AAS) – Monitoring, implementation and progress across government.  No formal reporting of progress took place in 16/17 by DfC.	
Age Goods, Facilities and Services (AGFS) - Influencing government to draft and enact a Bill to protect older people from discrimination.  Subject to political agreement.	
Examine and scope levels of Digital Inclusion of Older People in public life across Northern Ireland.  Moved to 2017-18 – affected by long term sick leave.	
Development and monitoring of annual business plans.	
Development of a Corporate Plan for COPNI 2016-2020. Drafted – but not approved or published in 2016-17 due to political impasse.	



Project	RAG
Preparation and management of annual, quarterly and monthly budgets.	
Audit and Risk Assurance Committee (ARAC) reappointment.	
Continued development of good practice in financial management and planning, risk management and internal control.	
Compliance with information security and Data Protection (DP) and compliant with Health & Safety (H&S) regulations.	
Mandatory Training and Development (T&D) of staff.	
Website - External Communications.	
Records Management.	

### Addendum to the Business Case

Project	RAG
Engagement with older people and stakeholders.	
Provide information, publications, reports, pamphlets and promotional materials to older people.	
Website and External Communications – ensure securely maintained, fully functional and compliant with all accessibility requirements.	

Since establishment in 2011-12, COPNI has not been adequately funded to exercise all of its statutory duties. At the establishment of the Commissioner's office, the funding provided was two thirds of the level envisaged in the business case which had been approved to establish the office. Austerity and government priorities have reduced the level of funding to such an extent that in 2016/17 no funding was made available beyond salaries and overheads. All programme work was undertaken using additional funding provided in year. This is a wholly untenable situation and COPNI is working with the Department for Communities to examine and establish a more realistic baseline funding.

Priority has been given to the exercise of some duties over others in order to maximise value for money and effectiveness in supporting older people. However, pressure is increasing on the Commissioner to exercise some of the statutory duties that remain unaffordable. These are;

- Legal funding – financial support to older people who seek to take legal action that has a wider public interest for all older people. This would include support for medical and technical reports, legal advice and in some cases, support to take legal action.
- Litigation support (legal services). This differs from the previous in that it relates to the assistance provided by the legal team of COPNI in litigating a dispute.
- Mediation services – a very small amount of this work has been afforded since 2011 and it is very successful when it is used.
- Investigation powers – until now these powers have not been affordable, however in 2016-17 the Department for Communities provided additional in-year funding to enable the Commissioner to use his power to carry out an investigation (under Schedule II of the Commissioner for Older People Act (Northern Ireland) 2011).

### **Financial Performance**

The Financial Statements on page 56 detail the results for the year. The Financial Statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayer' Equity and supporting notes in the pages that follow.

Net expenditure for the year was £870,348 (2015-16 £836,324).

The Commissioner was funded by DfC in 2016-17. The amount of grant in aid received in the year was £880,000. This included successful in year bids for funding.

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

### **Sustainability Report**

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

### Long Term Expenditure Trends

The actual expenditure for the financial years 2014-15, 2015-16 and 2016-17 is detailed below.

	Actual Expenditure to 31 March 2017 £	Actual Expenditure to 31 March 2016 £	Actual Expenditure to 31 March 2015 £
Resource	859,628	818,612	835,847
Capital	5,724	3,844	18,562
Depreciation	10,720	17,712	17,331
<b>Total</b>	<b>876,072</b>	<b>840,168</b>	<b>871,740</b>



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**Eddie Lynch**  
**Accounting Officer**

**Date:** 31 October 2017

## **ACCOUNTABILITY REPORT**

The Accountability Report has three sections. These include:

- a Corporate Governance Report;
- a Remuneration and Staff Report; and
- a Parliamentary Accountability and Audit Report.

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

## **CORPORATE GOVERNANCE REPORT**

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

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

**DIRECTORS' REPORT**

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

**Commissioner**

Claire Keatinge was appointed the Commissioner for Older People for Northern Ireland by the Office of the First and Deputy First Minister (now The Executive Office) on the 14 November 2011 for a period of 4 years. The role of Commissioner was vacant from November 2015 until 14 June 2016 when Eddie Lynch took up the position of the Commissioner for Older People for Northern Ireland. The Commissioner for Older People for Northern Ireland is also the Accounting Officer. The Commissioner for Older People for Northern Ireland is a Corporation Sole.

**Senior Management Team**

The members of the Senior Management Team are:

- Eddie Lynch            Commissioner for Older People for Northern Ireland (June 2016)
- Evelyn Hoy            Chief Executive
- Emer Boyle            Head of Legal and Policy Advice.

From November 2015 until June 2016 the post of Commissioner was vacant. During this time the Senior Management Team consisted of the Chief Executive and the Head of Legal and Policy Advice.

**Audit and Risk Assurance Committee**

The Audit and Risk Assurance Committee operates in accordance with the principles in Managing Public Money Northern Ireland and the Department of Finance and Personnel (now the Department of Finance) Audit and Risk Assurance Handbook (NI). The Audit and Risk Assurance Committee provides the Senior Management Team with a means of independent assurance and objective review of COPNI's financial systems, financial information and internal control mechanisms. Membership and attendance at this committee is detailed in the governance report. The Audit and Risk Committee's inaugural term of office expired in April 2016. This term was extended by one year

until April 2017. The Commissioner wishes to extend his sincere thanks to all the ARAC members for their professionalism, experience and advice. The Commissioner commenced a competition to appoint a three-person Audit and Risk Committee (reducing membership by one) with skills that support the work of the new Corporate Plan. For further information on the ARAC see the Governance Statement.

### **Register of Interests**

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

### **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the Northern Ireland Audit Office. The fee for the audit of the financial statements for 2016-17 is estimated to be £10,500 (2015-16, £10,520).

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

### **Charitable/Political Donations**

COPNI made no charitable or political donations during the year.

### **Payment to suppliers**

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

During the year to 31st March 2017 COPNI paid 100% of its invoices within 30 days (100% 2015-16) and 98.2% within 10 days (97.4% 2015-16).

**Information Assurance**

Effective information security is a key priority for COPNI and it recognises that stringent principles of information security must be applied to all information it holds. There were no personal data related incidents in 2016-17.

**Professional Advisers**

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

Internal Auditors: ASM  
20 Rosemary Street  
Belfast  
BT1 6DH



## **STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

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

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

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

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

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

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

The Accounting Officer can confirm that:

- So far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware; and
- The Accounting Officer has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

The Accounting Officer can confirm that:

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

## **GOVERNANCE STATEMENT**

### **Introduction**

This Governance Statement for the Commissioner for Older People for Northern Ireland sets out the governance structures, risk management and internal control procedures that were operated during the 2016-17 financial year and up to the date of approval of the Annual Report and Accounts. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. COPNI follow the Department of Finance guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013, 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.

### **Scope of Responsibility**

The Accounting Officer has responsibility for maintaining a robust governance and risk management structure and a sound system of internal control that supports the achievement of COPNI's policies, aims and objectives, whilst safeguarding the public funds and assets for which he is personally responsible, in accordance with the responsibilities assigned to him in Managing Public Money Northern Ireland (MPMNI).

The Governance framework was fully in place until Claire Keatinge left in November 2015. Interim arrangements were in place from then until 14 June 2016 when Eddie Lynch took up the post of Commissioner. These interim arrangements are detailed under Internal Governance Divergences.

In order to manage COPNI efficiently, the Accounting Officer has been supported by formal governance structures with clear remits, details of which are provided below.

## **Ministers**

The Commissioner for Older People for Northern Ireland is a non-departmental public body (NDPB) established as a Corporation Sole under the Commissioner for Older People Act (Northern Ireland) 2011. The sponsor department is the Department for Communities (DfC).

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.

There were no Ministerial Directions in the year.

## **The Sponsoring Body**

The sponsoring body at the beginning of 2016-17 was the Office of the First and deputy First Minister (now The Executive Office). Responsibility for sponsorship of COPNI transferred to the Department for Communities in May 2016. The sponsoring Department supports the delivery of effective corporate governance within COPNI. The Management Statement and Financial Memorandum (MSFM) sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. During 2016-17 the Department for Communities and COPNI reviewed and agreed some updates and changes to the MSFM. These changes were submitted to DfC. The MSFM is now awaiting approval from Department for Finance.

The MSFM sets out the conditions on which grant-in-aid is paid to COPNI and the delegations within which the organisation operates. COPNI’s only source of funding is grant-in-aid provided by the sponsoring body.

The Accounting Officer submitted Assurance Statements and Performance Statements to the Sponsoring Body each quarter. The Accounting Officer also submitted quarterly Accountability Checklists to the Department and attended Accountability Meetings, along with the Chief Executive and Finance and Governance Manager. The Accounting Officer attends an annual end-year performance appraisal with a senior official from the Department. There were no issues arising as a result of this process.

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

COPNI's Audit and Risk Assurance Committee is independent of the organisation and does not have any executive powers. It comprises of members appointed through open competition. The Audit and Risk Assurance Committee provides independent assurance and objective review of COPNI's financial systems, financial information and internal control systems. The Audit and Risk Assurance Committee's responsibilities are set out in its Terms of Reference. The core work for the year is detailed in a work programme based on guidance in the Department of Finance's Audit and Risk Assurance Committee Handbook (NI) (March 2014).

The Audit and Risk Assurance Committee met five times during the 2016-17 year. Minutes of the Audit and Risk Assurance Committee are available on COPNI's website. A register of financial and personal interests of the Audit and Risk Assurance Committee members and of the Senior Management Team is maintained. Formal agendas, papers and reports are supplied to the Audit and Risk Assurance Committee members in a timely manner.

Information presented to the Audit and Risk Assurance Committee is drafted and then proceeds through the necessary internal clearance procedures before being presented as formal agenda, papers and reports. This ensures a high quality of reliable and up to date information is presented for the Audit and Risk Assurance Committee's consideration. The Audit and Risk Assurance Committee is content with the quality and reliability of the information presented during 2016-17.

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

Member	Meetings Attended	Out of a Possible
Mr Gerard Campbell (Chairman)	5	5
Mrs Breidge Gadd	5	5
Mrs Julie Erskine	4	5
Mr Don MacKay	5	5

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All Board meetings during the 2016-17 financial year were fully quorate. There were 2 male and 2 female members of the Risk and Assurance Committee at 31 March 2017.

The Chairman of the Audit and Risk Assurance Committee undertakes an annual assessment of its members. This assessment concluded that the performance of those members was satisfactory. The Accounting Officer undertook a similar assessment of the performance of the Chairman of the Committee and this was also deemed satisfactory.

The current members' term of office was extended by one year until March 2017. A recruitment process for new members took place in April 2017. The number of members was reduced from four to three.

**Senior Management Team**

The Senior Management Team consists of:

- Commissioner;
- Chief Executive Officer; and
- Head of Legal and Policy Advice.

From November 2015 until June 2016 the post of Commissioner was vacant and the Senior Management Team consisted only of the Chief Executive and the Head of Legal and Policy Advice.

### **Internal Control and Risk Management**

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

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

- The Commissioner has overall responsibility for ensuring risks are identified and an appropriate framework is in place to manage risks;
- The Senior Management Team support, advise and implement policies approved by the Commissioner;
- Managers are responsible for encouraging good risk management practice within their designated managed area;
- The Risk Management Team meet quarterly to review the risk register and the effectiveness of the risk management activities;
- The Audit and Risk Assurance Committee receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise; and
- Key risks will be identified and closely monitored on a regular basis.

The principal risks facing COPNI during this period were identified as:

Risks	Description
1	Insufficient financial baseline which restricts the Commissioner’s capacity to fulfil all statutory duties and causes future uncertainty.
2	Human resources – vacant positions restrict operational and strategic capacity, salary dispute affects retention and increases recruitment costs and outstanding review of grading and loading of posts.
3	2017-18 opening budget allocation is not adequate for operational needs especially with the costs on an investigation. Risk newly identified in year.
4	The risks associated with the investigation into Dunmurry Manor Care Home. There is a separate risk register to which details all the operational risks. Risk newly identified in year.

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

The Accounting Officer has responsibility for maintaining a sound system of internal controls that supports the achievement of aims and objectives, whilst safeguarding the public funds and COPNI’s assets. This includes having a system in place to ensure that all areas identify the key risks to the achievement of the organisation’s objectives. The Accounting Officer reports annually on the system of internal control in the Governance Statement.



### **External Audit**

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

### **Internal Audit**

COPNI has an outsourced internal audit service. The contract is currently held by ASM. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan approved by the Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee set an audit strategy and work plan for the financial year 2016-17, which was carried out by ASM. The main remit of the Internal Audit function is to provide the Accounting Officer with an independent and objective opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The Annual Opinion and Report, provided by the Internal Audit function, is a key element of the framework of assurance that the Accounting Officer needs to inform this Governance Statement. The Internal Audit function operates in accordance with HM Treasury's Public Sector Internal Audit Standards (PSIAS).

The annual internal audit plan for 2016-17 included the following reviews:

- Follow up Review – Satisfactory Assurance;
- Performance Management – Satisfactory Assurance; and
- Case Management System – Satisfactory Assurance.

For the period 2016-17 ASM has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

### **Fraud Reporting**

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

During the period 1 April 2016 to 31 March 2017 COPNI did not report any attempted frauds.

### **Whistleblowing**

There were no notified whistleblowing instances during 2016-17.

### **Data Protection**

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

### **Complaints**

COPNI did not receive any complaints during the year.

### **Internal Governances Divergences**

The Commissioner, Ms Claire Keatinge, did not seek reappointment and completed her term of office in November 2015. TEO was responsible for the appointment of a new Commissioner. It was known that delays in the appointment of a new Commissioner would create a period when no Commissioner was in post. Following discussion with the Department and independent legal advice interim governance arrangements were developed and agreed to allow the organisation to remain functional and to continue to deliver the objectives in the Business Plan during the period without a Commissioner. The Chief Executive, Evelyn Hoy, was appointed as Accounting Officer from November 2015 until the appointment of a new Commissioner in June 2016. The period without a Commissioner was identified as carrying a number of risks; these were reflected in COPNI's risk register. Mitigating actions were taken to treat the identified risks. None of the risks materialised in the interregnum. Both the Audit and Risk Assurance Committee and officials of the Department were available to provide advice and support to the Chief Executive during this period.

## **REMUNERATION AND STAFF REPORT**

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

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

The members of the Commission's Audit and Risk Assurance Committee (ARAC) were appointed through open competition. The term of office is four years. The term of the inaugural Committee ended at April 2016. A new Committee will be appointed through open competition. All current members are eligible to apply to serve a further 4 year term. No member of the Committee will be automatically reappointed.

The Chairperson 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 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.

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

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

### **Salary and Pension Entitlements**

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

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

Remuneration	2016-17					2015-16				
	Salary £'000	Bonus Payments £'000	Benefits in kind (To nearest £100)	Pension benefits (To nearest £1000)	Total £'000	Salary £'000	Bonus Payments £'000	Benefits in kind (To nearest £100)	Pension benefits (To nearest £1000)	Total £'000
<b>Eddie Lynch Commissioner</b>	55-60 (75-80 full year equivalent)	-	-	23,000	80- 85	-	-	-	-	-
<b>Claire Keatinge Commissioner</b>	-	-	-	-	-	45-50 (75-80 full year equivalent)	-	-	22,000	70- 75
<b>Evelyn Hoy Chief Executive</b>	50-55	-	-	33,000	85- 90	50-55	-	-	78,000	130- 135
<b>Emer Boyle Head of Legal and Policy Advice</b>	45-50	-	-	19,000	65- 70	45-50	-	-	48,000	90- 95

1. The Commissioner was appointed on 14 June 2016.
2. The previous Commissioner, Claire Keatinge, completed her term of appointment on 13 November 2015.
3. The Chief Executive was appointed on 2 September 2013.
4. The Head of Legal and Policy Advice was appointed on 7 April 2014.

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

**Salary**

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

**Benefits in Kind**

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

**Bonus Payments**

No senior officials received any bonus payments.

**Pension Entitlements (Audited information)**

Officials	Accrued pension at pension age as at 31/03/16 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/17	CETV at 31/03/16	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
<b>Eddie Lynch Commissioner (from June 2016)</b>	1-5 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	12	-	8
<b>Evelyn Hoy Chief Executive</b>	30-35 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	459	420	19
<b>Emer Boyle Head of Legal and Policy Advice</b>	0-5 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	46	34	8

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

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP). 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 reviewed annually in line with changes in the cost of living. Prior to 2011, pensions were reviewed 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 were eligible for membership of the nuvos arrangement or they could have opted 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 reviewed annually in line with increases in the cost of living.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved 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 reviewed annually in line with changes in the cost of living.

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2016 was 1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2017.

Employee contribution rates for all members for the period covering 1st April 2017 – 31st March 2018 are as follows:

**Scheme Year 1<sup>st</sup> April 2017 to 31 March 2018**

<b>Annualised Rate of Pensionable Earnings (Salary Bands)</b>		<b>Contribution rates – Classic Members or classic members who have moved to alpha</b>	<b>Contribution rates – All other members</b>
<b>From</b>	<b>To</b>	<b>From 01 April 2017 to 31 March 2018</b>	<b>From 01 April 2017 to 31 March 2018</b>
£0	£15,000.99	4.6%	4.6%
£15,001.00	£21,422.99	4.6%	4.6%
£21,423.00	£51,005.99	5.45%	5.45%
£51,006.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

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

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee



does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach 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. The normal pension age in alpha is linked to the member's State Pension Age but cannot be before 65. Further details about the NICS pension schemes at the website: <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>.

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETV's are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

**Real increase in CETV**

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

**Compensation for loss of office (Audited Information)**

There were no payments made for compensation for loss of office during the year ended 31<sup>st</sup> March 2017.

**Fair Pay Disclosure (Audited information)**

	2016-17	2015-16
	£'000	£'000
Band of highest paid directors total remuneration	75 – 80	50 – 55
Median total remuneration	27,185	28,500
Ratio	2.8	1.8

The fair pay ratio was lower in 2015-16 as there was no Commissioner in post at 31 March 2016.

**Staff Report**

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

### Senior staff at 31<sup>st</sup> March

Band	Number of staff 2017	Number of staff 2016
Commissioner (Public Appointment)	1	0
Grade 6	1	1
Grade 7	1	1

### Staff Costs at 31<sup>st</sup> March (Audited Information)

Staff costs comprise:

	Permanently Employed Staff £	Others £	2016-17 Total £	2015-16 Total £
Wages and Salaries	433,815	70,888	504,703	465,560
Social Security Costs	43,248	0	43,248	29,011
Other Pension Costs	97,223	0	97,223	92,518
<b>Sub Total</b>	<b>574,286</b>	<b>70,888</b>	<b>645,174</b>	<b>587,089</b>
Less recoveries in respect of outward secondments	-	-	-	-
<b>Total Net Costs</b>	<b>574,286</b>	<b>70,888</b>	<b>645,174</b>	<b>587,089</b>

Others include the cost of six workers sourced from employment agencies at a cost of £65,186 (2016: £39,524).

## **Pension Arrangements**

The Northern Ireland Civil Service pension schemes are unfunded multi-employer defined benefit schemes but the Commissioner for Older People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2017.

For 2016-17, employers' contributions of £94,643 were payable to the NICS pension arrangements (2015-16 £90,357) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2017-18, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2016-17 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £2,206 (2015-16 £1,003) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.7% (2015-16 3% to 14.7%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £112, 0.5% (2015-16 £111, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £0. Contributions prepaid at that date were £0. 0 persons (2015-16: 0 persons) retired early on ill health grounds.

**Average Number of Persons Employed (Audited Information)**

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

	Permanently Employed Staff	Others	2016-17 Total	2015-16 Total
Directly Employed	12	-	12	12
Other	-	3	3	2
<b>Total</b>	<b>12</b>	<b>3</b>	<b>15</b>	<b>14</b>

**Staff Composition at 31<sup>st</sup> March**

	2017			2016		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	1	0	0	0
Other Senior Management	0	2	2	0	2	2
Other Staff	2	10	12	3	9	12
<b>Total</b>	<b>3</b>	<b>12</b>	<b>15</b>	<b>3</b>	<b>11</b>	<b>14</b>

**Sickness Absence**

The total number of working days lost through sickness during the period by COPNI staff was 158 days. This represented 4.7% of available working days for COPNI employees. Sickness absence during the previous financial year was 38 days, representing 1.2% of available working days.

**Staff Policies**

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

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

### **Consultancy Costs**

There were no consultancy costs incurred in 2016-17.

### **Off Payroll Engagements**

There were no off payroll engagements in 2016-17.

### **Exit Packages**

There were no exit packages in 2016-17.

**ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT**

**Regularity of Expenditure**

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

**Fees and Charges (Audited Information)**

COPNI did not earn any income from fees and charges in 2016-17. (2015-16 £0).

**Remote Contingent Liabilities (Audited Information)**

There were no remote contingent liabilities in 2016-17. (2015-16 £0)

**Losses and special payments (Audited Information)**

	2016-17	2015-16
Total number of losses	-	-
Value of total losses	-	-



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**Eddie Lynch**  
**Accounting Officer**

**Date:** 31 October 2017

## **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 2017 under the Commissioner for Older People (Northern Ireland) Order 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and the Assembly Accountability Disclosures 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 (Northern Ireland) Order 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 2017 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Commissioner for Older People (Northern Ireland) Order 2011 and the Department for Communities' directions issued thereunder.

### **Opinion on other matters**

In my opinion:

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

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

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

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

### **Report**

I have no observations to make on these financial statements.



### **KJ Donnelly**

Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU  
6th November 2017

**Statement of Comprehensive Net Expenditure  
for the year ended 31 March 2017**

		2016-17	2015-16
	Note	£	£
<b>Expenditure</b>			
Staff costs	3	645,174	587,089
Other operating expenditure	4	214,454	231,523
Depreciation and amortisation	4	10,720	17,712
<b>Net expenditure for the year</b>		<b>870,348</b>	<b>836,324</b>
<b>Other comprehensive net expenditure</b>			
Net gain on revaluation of plant and equipment	5	(342)	(313)
<b>Comprehensive net expenditure for the year</b>		<b>870,006</b>	<b>836,011</b>

The notes on pages 60 to 71 form part of these accounts

**Statement of Financial Position  
as at 31 March 2017**

		2016-17	2015-16
	Note	£	£
<b>Non-Current assets</b>			
Plant, plant and equipment	5	17,201	15,597
Intangible assets	6	1,130	7,388
<b>Total non-current assets</b>		<b>18,331</b>	<b>22,985</b>
<b>Current assets</b>			
Trade and other receivables	7	7,420	8,139
Cash and cash equivalents	8	82,713	53,807
<b>Total current assets</b>		<b>90,133</b>	<b>61,946</b>
<b>Total assets</b>		<b>108,464</b>	<b>84,931</b>
<b>Current liabilities</b>			
Trade and other payables	9	51,780	38,241
<b>Total current liabilities</b>		<b>51,780</b>	<b>38,241</b>
<b>Total assets less total liabilities</b>		<b>56,684</b>	<b>46,690</b>
<b>Taxpayers' equity</b>			
Revaluation reserve		1,021	679
General reserve		55,663	46,011
<b>Total Equity</b>		<b>56,684</b>	<b>46,690</b>

The financial statements on pages 56 to 59 were approved by the Commissioner and were signed by:



**Eddie Lynch**  
**Accounting Officer**

**Date:** 31 October 2017

The notes on pages 60 to 71 form part of these accounts

**Statement of Cash Flows**  
for the year ended 31 March 2017

		2016-17	2015-16
	Note	£	£
<b>Cash flows from operating activities</b>			
Net deficit		(870,348)	(836,324)
Adjustments for:			
Depreciation	5	4,462	7,675
Amortisation	6	6,258	10,037
(Increase)/Decrease in trade and other receivables	7	719	(520)
Increase/(Decrease) in trade and other payables	9	13,539	10,771
<b>Net cash outflow from operating activities</b>		<b>(845,370)</b>	<b>(808,361)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	5	(5,724)	(988)
Purchase of intangible assets	6	-	(2,856)
<b>Net cash outflow from investing activities</b>		<b>(5,724)</b>	<b>(3,844)</b>
<b>Cash flow from financing activities</b>			
Financing from DfC (2015-16 TEO)		880,000	820,000
<b>Net financing</b>		<b>880,000</b>	<b>820,000</b>
<b>Net Increase/(Decrease) in cash and cash equivalents in the period</b>	8	<b>28,906</b>	<b>7,795</b>
Cash and cash equivalents at the beginning of the period		53,807	46,012
<b>Cash and cash equivalents at the end of the period</b>	8	<b>82,713</b>	<b>53,807</b>

The notes on pages 60 to 71 form part of these accounts

**Statement of Changes in Taxpayers' Equity  
for the year ended 31 March 2017**

	Note	General Fund	Revaluation Reserve	Taxpayers' Equity
		£	£	£
<b>Balance at 31 March 2015</b>		<b>62,335</b>	<b>366</b>	<b>62,701</b>
Grant-in aid from TEO	13	820,000	-	820,000
Comprehensive Net Expenditure for the Year		(836,324)	-	(836,324)
Revaluation of Plant and Equipment	5	-	313	313
<b>Balance at 31 March 2016</b>		<b>46,011</b>	<b>679</b>	<b>46,690</b>
Grant-in aid from DfC	13	880,000	-	880,000
Comprehensive Net Expenditure for the year		(870,348)	-	(870,348)
Revaluation of Plant and Equipment	5	-	342	342
<b>Balance at 31 March 2017</b>		<b>55,663</b>	<b>1,021</b>	<b>56,684</b>

The notes on pages 60 to 71 form part of these accounts

## **Notes to the Accounts**

### **1. ACCOUNTING POLICIES**

#### **Statement of Accounting Policies**

These financial statements have been prepared in accordance with the 2016-17 Government Financial Reporting Manual (FReM) issued by the Department of Finance for Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commissioner for Older People for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Older People for Northern Ireland are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### **Accounting convention**

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

#### **Non-current assets**

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

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

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

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

**Grant-in-aid**

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

**Financial Instruments**

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

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

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

**Provisions**

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

### Taxation

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

### Pensions

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

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

## 2. STATEMENT OF OPERATING COSTS BY OPERATING SEGMENT

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

## 3. STAFF COSTS

	2016-17 Total	2015-16 Total
	£	£
Wages and Salaries	504,703	465,560
Social Security Costs	43,248	29,011
Other Pension Costs	97,223	92,518
<b>Total</b>	<b>645,174</b>	<b>587,089</b>

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



COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
FINANCIAL STATEMENTS

<b>4. OTHER OPERATING COSTS</b>	<b>2016-2017</b>	<b>2015-2016</b>
<b>General costs</b>	<b>£</b>	<b>£</b>
External auditors' remuneration	10,500	10,520
Recruitment	5,221	7,549
Staff Training, Development and Welfare	4,893	21,464
Office consumables	4,528	2,581
IT services and maintenance	23,450	22,548
Travel and subsistence costs for the Commissioner	1,137	2,074
Telephone	5,212	5,235
Promotions and Media Engagement	13,050	4,150
IT consumables	2,719	2,321
Postage	858	902
Miscellaneous	35	435
Events and Catering	27,023	10,381
Travel and subsistence for staff	6,828	5,683
Internal audit costs	6,696	6,882
Investigations	8,441	-
Research and Publications	5,071	52,873
Policy and Legal Costs	6,118	8,259
Equipment not capitalised	517	1,489
Literature and membership	3,031	3,196
Pension Administration Costs	2,090	1,678
Rents, rates, heating, lighting and service charges	77,030	61,000
Other costs – buildings	6	303
<b>Total expenditure before depreciation and amortisation</b>	<b>214,454</b>	<b>231,523</b>
Depreciation and amortisation	10,720	17,712
<b>Total other expenditure</b>	<b>225,174</b>	<b>249,235</b>

## 5. PLANT AND EQUIPMENT

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

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

**5. PLANT AND EQUIPMENT (Cont'd)**

2015-16	I.T. Equipment	Office equipment	Furniture and Fittings	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2015	15,405	1,289	20,142	36,836
Additions	988	-	-	988
Revaluations	131	-	322	453
<b>At 31 March 2016</b>	<b>16,524</b>	<b>1,289</b>	<b>20,464</b>	<b>38,277</b>
<b>Depreciation</b>				
At 1 April 2015	10,165	1,037	3,663	14,865
Charge in year	5,409	252	2,014	7,675
Revaluations	81	-	59	140
<b>At 31 March 2016</b>	<b>15,655</b>	<b>1,289</b>	<b>5,736</b>	<b>22,680</b>
<b>Carrying amount at 31 March 2016</b>	<b>869</b>	<b>-</b>	<b>14,728</b>	<b>15,597</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>Asset financing</b>				
Owned	869	-	14,728	15,597
<b>Carrying amount at 31 March 2016</b>	<b>869</b>	<b>-</b>	<b>14,728</b>	<b>15,597</b>

## 6. INTANGIBLE ASSETS

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

Intangible assets comprise software and licenses.

## 6. INTANGIBLE ASSETS (Cont'd)

2015-2016	Software licences	Total
	£	£
<b>Cost</b>		
At 1 April 2015	27,904	27,904
Additions	2,856	2,856
<b>At 31 March 2016</b>	<b>30,760</b>	<b>30,760</b>
<b>Amortisation</b>		
At 1 April 2015	13,335	13,335
Charged in the year	10,037	10,037
<b>At 31 March 2016</b>	<b>23,372</b>	<b>23,372</b>
<b>Carrying amount at 31 March 2016</b>	<b>7,388</b>	<b>7,388</b>
<b>Carrying amount at 31 March 2015</b>	<b>14,569</b>	<b>14,569</b>
<b>Asset financing</b>		
Owned	7,388	7,388
<b>Carrying amount at 31 March 2016</b>	<b>7,388</b>	<b>7,388</b>

## 7. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2016-17	2015-16
	£	£
Amounts falling due within one year:		
Other Receivables	-	-
Prepayments and Accrued income	7,420	8,139
	<b>7,420</b>	<b>8,139</b>

## 8. CASH AND CASH EQUIVALENTS

	2016-17	2015-16
	£	£
Balance at 1 April	53,807	46,012
Net change in cash and cash equivalent balances	28,906	7,795
<b>Balance at 31 March</b>	<b>82,713</b>	<b>53,807</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	82,713	53,807
<b>Balance at 31 March</b>	<b>82,713</b>	<b>53,807</b>

## 9. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2016-17	2015-16
	£	£
<b>Amounts falling due within one year:</b>		
Trade Payables	5,469	3,487
Accruals	46,311	34,754
	<b>51,780</b>	<b>38,241</b>

## **10. CAPITAL COMMITMENTS**

There were no capital commitments at 31 March 2017.

## **11. LEASES**

Leases are classified as operating leases whenever the terms of the lease do not transfer substantially all the risks and benefits to the lessee. Rentals under operating leases are expensed to the Statement of Comprehensive Net Expenditure as incurred. COPNI is contracted to an agreement with the Equality Commission for Northern Ireland for occupancy of its current office space in Equality House. This agreement was renewed from April 2016 until July 2021.

## **12. CONTINGENT LIABILITIES**

There were no contingent liabilities in 2016-17. (2015-16 £0)

### 13. RELATED-PARTY TRANSACTIONS

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

	2016-17	2015-16
<b>DfC (TEO 2015-16)</b>		
Grant-in-Aid	880,000	820,000
<b>Total income from Related Parties</b>	<b>880,000</b>	<b>820,000</b>
<b>Equality Commission for Northern Ireland</b>		
IT services - amount outstanding at the year-end was £0 (2015 - £0)	19,110	19,110
Premises - amount outstanding at the year-end was £0 (2015 - £0)	76,619	69,140
Finance support – amount outstanding at the year-end was £0 (2015 - £0)	1,000	1,000
	<b>96,729</b>	<b>89,250</b>
<b>Department of Finance</b>		
Business and Professional Services – amount outstanding at the year-end was £0 (2015: £0)	2,090	1,678
	<b>2,090</b>	<b>1,678</b>
<b>Total expenditure with related parties</b>	<b>98,819</b>	<b>90,928</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.



#### **14. EVENTS AFTER THE REPORTING PERIOD**

There are no events after the reporting period to note.

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

The Accounting Officer authorised these financial statements for issue on 6 November 2017.