



**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 2020**

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

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Commissioner for Older People for Northern Ireland Annual Report and Financial Statements Year ended 31 March 2020

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PERFORMANCE REPORT

a) OVERVIEW

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

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

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

The statutory duties of the Commissioner are:

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

The general powers of the Commissioner are:

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

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

The appointment of the Commissioner for Older People is made by the First Minister and deputy First Minister. The current Commissioner is Eddie Lynch who was appointed in June 2016.

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

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The organisation structure to support SMT is shown below:



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

COMMISSIONER'S STATEMENT

I am pleased to present the Annual Report for the financial year 2019-20. This is the final year of my first Corporate Plan, Respect, Value and Protect. The First Minister and the deputy First Minister have confirmed my appointment for a second term of 4 years (to 2024). I am grateful to them and am delighted to accept the appointment for a second term. Work is underway to prepare the next Corporate plan for my second term. This will outline the priority areas of focus for the next four years. This report is being drafted during the lockdown period of the Covid 19 pandemic, so inevitably issues arising from that experience for older people will influence the emerging Corporate Plan. There is no doubt that the impact of the Covid 19 coronavirus has been heaviest on the older people in our community. The implications of the pandemic will remain for the foreseeable future and the impact on older people at home and in care settings will continue until medical treatments and vaccines that can minimise the impact of the virus on older people are produced.

In June 2018, the report of my investigation into failures of care and treatment of older people living in Dunmurry Manor, *Home Truths*, was published. I made 59 recommendations to 7 authorities across the Health and Social Care system. This year, I officially completed this investigation in January 2020 when I published *The Commissioner's View: A summary of the responses to Home Truths*. I met with the families of residents of Dunmurry Manor (now Oaktree Manor) to discuss the progress that had been made by the relevant authorities in addressing the 61 findings and 59 recommendations detailed in the Home Truths report. I am not yet satisfied that the Department of Health and its bodies have fully embraced the necessary changes to the commissioning, assessment and placement of older people, as well as the monitoring and regulation of services required to make sure that the experience of living in care settings across Northern Ireland of a consistently high quality. I must recognise progress in some areas and pay particular tribute to projects and service reviews that are ongoing.

Copies of this report and both the full and summary reports of the investigation are available on the COPNI website at <https://www.copni.org/publications> or you can contact my office to receive a paper copy of the report.

I met with the Health Minister, the Permanent Secretary of the Department for Health and with the independent review team commissioned to review the wider HSC system in terms of the findings and recommendations of *Home Truths*. I will continue to work to ensure all the recommendations are actioned to improve the care and protection of older people in care settings in Northern Ireland.

The number and complexity of cases being referred to my office by older people, their relatives and carers has continued to increase. Analysis of such cases demonstrates to me that some services of government are failing to address complaints to their services adequately, and that some services are under pressure to meet the needs of older people. More information on the types of cases is available later in this report.

It has been important not to lose the wider sense of the issues relating to older people and to engage directly with older people about these issues. I have attended many events, engagements and meetings with older people throughout Northern Ireland. I see access to and engagement with older people as a key part of my role and greatly enjoy opportunities to listen to their concerns and views.

The suspension of the NI Assembly and Executive Committee until January 2020 has delayed many important decisions and actions relating to older people. Most notably, the failure to deliver protections to older people from discrimination on the basis of age for goods, facilities and services. I was pleased that the Minister for Health has committed to developing and introducing an Adult Safeguarding Bill which I have been calling for since before the investigation into Dunmurry Manor and which was a key recommendation of the *Home Truths* report.

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

Eddie Lynch

Commissioner for Older People for Northern Ireland

CHIEF EXECUTIVE'S REPORT

This financial year had already been another busy year for COPNI when at the end of 2019-20 Northern Ireland was impacted by the global Covid 19 pandemic. The character of this virus has had a significantly heavy impact on the older people here.

One of the main areas of work this year was the post publication event to follow up on the progress made on the implementation of recommendations in the Home Truths report. Although the investigation has now been formally concluded, COPNI will continue to focus on the essential reform of care homes for older people to ensure that all of the recommendations of the Home Truths report are fully implemented and that care provided to residents of care homes across Northern Ireland is of a consistently high standard.

COPNI continued to manage the day-to-day legal and advocacy casework brought to us by individual older people and also to produce evidence based advice to government on older people's issues.

There was better news in terms of funding during the year. COPNI was provided with additional in-year funds of £50k to meet pressures. The Department for Communities also agreed a modest uplift of the COPNI budget, increasing it by £120k recurring, commencing in 2020-21. This has relieved immediate pressures in the programme budget and allowed for increased planning in the future year.

For the 2019-/20 year, the Department for Communities allocated an opening budget of £839k. In-year funding totalling £91k was allocated giving a total budget of £930k for the year. Due mainly to expenditure relating to Covid 19, and the requirement for all COPNI staff to go into lockdown in their own homes, there were some year-end pressures. These were, Resource £7k, Capital £2k and an easement of Depreciation of £5k.

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

Internal and external audits have evidenced sustained levels of full compliance and assurance on the management of public money. The governance statement provides details of all the ways in which we are seeking to operate to the highest standards of effectiveness and efficiency, ensuring that the government's investment in a Commissioner for Older People delivers protection, advocacy and an independent voice supporting older people's rights and interests.

COPNI continues to benefit from and contribute to effective partnerships with other agencies to tackle issues relating to older people together. COPNI works with the Scamwise NI Partnership seeking to increase protection for older people from all kinds of scams and unethical commercial practice. COPNI manages the social media (Facebook) for Scamwise NI drawing attention to all kinds of scams and frauds to which the public (including many older people) have been subjected, or should be aware of.

The COPNI team are pleased to congratulate the Commissioner on his appointment to a second 4-year term and look forward to working with him. I would like to pay tribute to the incredibly dedicated and committed staff of COPNI, who reacted with such ease and effectiveness to working from home and ensuring the continuation of all COPNI's services to older people. During the lockdown period a number of the staff also volunteered with the AGENI Check-in and Chat Service, to contact older people who were shielding and were socially isolated. I know from the feedback by both staff and older people, that the conversations and the regular social contact were greatly appreciated.

Evelyn Hoy
Chief Executive

INTRODUCTION

The annual business plan for 2019-20 was approved by the Minister for Communities, Deirdre Hargey, in February 2020.

In this report period, the organisation did not commence the year with any programme funding, however with the support of the DfC Sponsor team a successful bid was made for in-year funding totalling £91k.

The performance summary details how the allocated budget has been used to support older people. The Commissioner has provided advice to government and information to older people on a range of matters including, crime against older people, loneliness and social isolation, and the safeguarding and protection of older people in health and social care settings and in their own homes. We have also worked on complaints to public authorities, where older people have asked for advocacy or legal support.

The pace and scale of the changes in demographics in Northern Ireland and the need to adequately prepare for larger numbers of older people with more complex needs means it is increasingly important that the Commissioner engages with and listens to older people, to enable him to fully represent their rights and interests. The Commissioner continues to provide advice to government to meet the challenges of an ageing population in a focussed and planned way.

In the last part of this year, the impact of Covid 19 on older people and care homes has been catastrophic. The Commissioner has been working with government to ensure that the needs and concerns of older people are addressed. The impact of Covid 19 on the objectives and budget for 2019-20 are discussed further in the performance report.

PURPOSE, AIMS AND ACTIVITIES

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

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

The strategic objectives are as follows:

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

PRINCIPAL RISKS AND UNCERTAINTIES

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

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

- The Chief Executive and SMT support, advise and implement the management of risks;
- Managers are responsible for encouraging good risk management practice within their designated managed area and reporting risks to a corporate level as appropriate;
- COPNI maintains and regularly reviews a Corporate Risk Strategy setting out the approach to the management of risk at all levels of the organisation. A risk register is used to monitor and report on the identification and treatment of risks; In the case of the Dunmurry Manor investigation, a separate risk register was compiled, managed and reported to SMT and the Audit and Risk Assurance Committee (ARAC); and
- The ARAC has responsibility for advising and overseeing strategic risk management within COPNI. The committee meets quarterly each year and is

comprised of three members appointed by the Commissioner as well as representatives from internal and external audit and an observer from the sponsoring Department.

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

COPNI's Risk Strategy and Register

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

The principal risks facing COPNI during the period 2019-2020 were identified and reported in the risk register; these included:

1. Staff retention - salary dispute, outstanding review of grading and loading of posts and potential equal pay claims.
2. Reputational risks associated with the investigation into Dunmurry Manor Care Home.
3. Premises move – co-location with bodies subject to the Commissioner's statutory remit, maintaining privacy of anyone raising concerns, cost of move and staff morale.
4. IT security – cyber security attacks, GDPR and data security.
5. Organisation structure – review.
6. Staff Grievance – reputational and financial risk.

GOING CONCERN

The Statement of Financial Position as at 31 March 2020 shows net assets of (£20,381). Non current assets have decreased by £4,371 due to minimal capital additions in the year and the annual depreciation charge. Current assets have decreased by £5,004 mainly due to a less cash held at the end of the year. Current liabilities have increased by £3,477 due to the timing of expenditure close to the year end. COPNI overspent its resource budget by £7,420 and its capital budget by £1,796 due to inescapable pressures. This has been discussed with DfC and year-end bids have been submitted.

Funding has been secured for the 2020-21 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 COPNI will continue to operate for the foreseeable future. The financial statements are therefore prepared on the going concern basis.

PERFORMANCE SUMMARY

COPNI submitted a draft business plan for 2019-20 in January 2019 as required by the Management Statement and Financial Memorandum. The business plan was approved by the Minister in February 2020. COPNI made an in-year bid for additional funding – this was approved in August 2019.

Two of the objectives included in the business plan were deprioritised and one of the objectives was not taken forward as there was insufficient funding. All other objectives were for 2019-20 were fully completed. A summary is contained in the Performance Analysis below.

Covid 19 had little impact on the achievement of COPNI's objectives for 2019-20. The objectives were substantially completed when lockdown was announced. Two planned engagement events with older people and their carers had to be postponed. These will be rearranged in future using digital meetings. A decision was made to cancel some staff development and attendance at a conference in London before lockdown was announced due to concerns around the spread of Covid 19. There were other financial implications for COPNI as a result of Covid 19. COPNI exceeded its resource budget by £7,420 and its capital budget by £1,796 as arrangements and technology had to be put in place to enable staff to work from home. Staff have been very resilient and have adjusted well to working from home. There has been minimal staff sickness and regular communication with the team is maintained using Zoom or Teams, software which is used for video and audio communications and chat.

The UK's withdrawal from the EU had little or no impact on the work of the Commissioner and has no impact on procurement.

The key areas of work in 2019-20 are described below:

Assistance to individual older people

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

In 2019-20 COPNI's legal officers and case work administrators have assisted older people on a diverse range of issues. The Commissioner's administration team provide advice and support, often signposting callers to other agencies or organisations that are more appropriate to provide the relevant assistance. Almost half of the calls received by COPNI were referred to the Benefits Agency, Health Trusts, Age NI, Advice NI, local advice agencies, the Patient and Client Council and other advice agencies that could provide the appropriate practical assistance or expert advice.

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

However, where an older person is having problems dealing with a public authority the Commissioner can advocate on their behalf. This is done in a number of ways, such as writing letters or making telephone calls on behalf of an older person, or the Commissioner's legal officers can attend meetings in either an observer, advisory or advocacy role. The Commissioner may also provide direct legal assistance in cases involving older people and service providers (public authorities) that are of a strategic interest to older people. This assistance could be in the form of financial support or attendance at court hearings, or litigation on behalf of the older person.

Cases and enquiries opened

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

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

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

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

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

The table below details the number of cases in each category during the last three years.

Type of Case	2019-20	2018-19	2017-18
Enquiries	267	282	187
Quick Interventions and Complex Cases			
Quick Interventions	78	76	60
Complex Cases	31	31	33
Total Quick Interventions and Complex Cases	109	107	93
Total cases	376	389	280

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 outlined below.

Examples of cases

The following are anonymised summaries of cases that are typical in the Commissioner’s office. The Commissioner must not duplicate the work of any other organisation and refers almost 50% of cases that are brought to his office to the most appropriate alternative agency. All cases handled by the Commissioner’s advocacy and legal team must meet strict case-acceptance criteria.

Accessibility concerns – Age Friendly Environments

The Commissioner was contacted by an older person who had experienced difficulties using the Glider bus service in Belfast. The older person uses a rolator to assist mobility. She had concerns about the lowering of the access ramps and with the lack of support rails for passengers in the reserved seating areas. Although she had contacted Translink she remained dissatisfied with their response.

She described a number of concerns about being able to access the bus and also the lack of grab rails near the flip down seats as she had fallen off the seat on several occasions while travelling on the bus. A member of COPNI’s policy team met the older person and accompanied her on her journey using the Glider and witnessed the difficulties she outlined. COPNI wrote to Translink & IMTAC regarding the issues and a meeting took place with COPNI, IMTAC, Translink and the Consumer Council to discuss this further. COPNI’s involvement focused on how inadequate accessibility for older people would hinder them from using the service which would increase social isolation and loneliness.

After the meeting a number of solutions were proposed which included the installation of grab rails and further training for drivers. Following the meeting, Translink agreed to contact the vehicle manufacturer installing further support rails on all glider services. Translink also agreed to provide further training and advice for drivers in relation to providing additional support for passengers with mobility issues on when to deploy ramps for passengers who need these to safely access the vehicles.

Safeguarding the wellbeing of older people

An individual contacted the Commissioner’s office regarding their mother who lived with them, with some cognitive decline but who had not been formally diagnosed with dementia. The relative was concerned about the level of care that their mother was receiving by medical professionals within an acute hospital setting. They described a series of incidents for which they could not get explanations.

Their mother had fallen a number of times whilst in hospital and they were concerned about her care. In making enquiries, the family discovered (via a pamphlet left at their mother’s bedside) that she was detained under the Mental Capacity Act (NI) 2016. The family relative was highly distressed, as this had not been discussed with them as their mother’s next of kin. Repeated attempts by the family to contact the social worker met with no success.

The family member then contacted the Commissioner’s office and provided consent for the legal officer to get in contact with the relevant Health and Social Care Trust to try to obtain further information. The Commissioner’s staff arranged to accompany the client’s relatives to a multi-disciplinary meeting with the hospital staff involved in their mother’s care so that all concerns could be discussed. As a result of the meeting, and the advocacy of the Commissioner’s legal officer, relations between the Trust and the family improved. Subsequently, all outstanding safeguarding issues/queries were investigated and the family’s concerns were addressed.

Financial exploitation

The Commissioner was contacted by a family member raising concerns about their father's funds and the activities of another relative. The individual's father lived with dementia. It was judged by medical professionals that the older man did not have capacity to make decisions regarding his finances. There was no power of attorney in place to protect the man's estate and savings.

Whilst the older man was in hospital for a period of time, large sums of money were being withdrawn from his bank account on a regular basis. Despite one family member being concerned, they felt they couldn't get the authorities to listen to them, and to act in their father's best interests.

The Commissioner's legal officer quickly intervened to contact the appropriate social worker and ask for a referral to the adult safeguarding team. Then the legal officer contacted the Police and liaised closely with their vulnerable adult team while the matter was being investigated. The legal officer worked, on behalf of the older man, to ensure that attention was drawn to the financial losses and that his rights, property and interests were being protected whilst investigations took place and until appropriate arrangements were able to be put in place.

Advocating for older people with public authorities

The Commissioner’s office was contacted by an older woman who had encountered difficulties renewing her driving license as a result of the DVA’s Covid 19 policy. The policy required all applications to be renewed online as DVA was not accepting any documents by post. This woman did not have any access to online facilities and was extremely distressed at the prospect of her license expiring as this would render her unable to drive. Within a relatively short time the Commissioner’s office received two more calls from older individuals encountering the same predicament and expressing their anxiety.

The Legal Officer made contact with the DVA directly to advocate on behalf of the Commissioner’s clients. They made detailed representations as to why DVA’s Covid 19 policy needed to be reviewed, as the “digital by default” policy was potentially discriminatory to older people and those on low income who may not have access to a computer, be IT literate or be able to access web based services. The DVA responded by confirming that they were in the process of reviewing their position on license renewals as they had also recognised the risks in the policy. In the meantime, DVA agreed to accept postal applications from the Commissioner’s clients.

Responses to public consultations

Throughout the year, COPNI responded to selected consultations by government on issues relating to the interests of older people. The Head of Legal and Policy Advice ensures that we respond to those consultations which are most likely to impact the lives of older people in Northern Ireland. All consultation responses are published on the COPNI website so 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 provided to government. The table below details the consultations to which the Commissioner responded in this year.

Consultation Organiser	Consultation
Northern Ireland Courts and Tribunals Service	Court Funds Consultation
Department of Health	Mental Capacity Act 2016, Deprivation of Liberty Code of Practice
Department of Health	Reshaping Stroke Services
Northern Ireland Policing Board	Draft Audit of Inequalities
Northern Ireland Office	Victims Payment consultation
Utility Regulator	Customer best practice frameworks – Call for evidence
Department of Justice	Protecting victims of domestic abuse from being cross-examined by perpetrators in person in family proceedings
Department of Justice	Sentencing Review Northern Ireland
Competitions and Markets Authority	Competitions and Markets Authority Annual Plan consultation 2020-21
Criminal Justice Inspection Northern Ireland	New Inspection Programme for Corporate Plan and Annual Business Plan

Publications, Advice to Government and Key Milestones in 2019-20

The Commissioner's view: A summary of the responses to Home Truths

The investigation report into Dunmurry Manor Care Home *Home Truths* was published on 13 June 2018. The relevant authorities responded to the 61 findings and 59 recommendations arising from the investigation and they were required to outline the actions proposed to be taken by them. This report details the responses and actions and assesses the adequacy of these. The publication of this report officially completes

the Commissioner's investigation, however COPNI will continue to monitor the progress in the implementation of the recommendations and actions proposed by the relevant authorities.

Research and advice to government on Adult Safeguarding legislation

The Commissioner has commissioned advice on the requirements and Adult Safeguarding legislation required in Northern Ireland. This report will be used to update the 2014 report to provide pre legislative advice to government. The Commissioner is pleased to note that the Health minister has provided assurances that an Adult Safeguarding Bill will be introduced.

Legal Support

COPNI has been a noticed party in a number of legal cases in the 2019-20 period. For these a legal officer supports the family through the process and ensures that Counsel involved are aware of the strategic interest of the Commissioner in the outcome for the older person at the heart of the case.

Involvement in the 2019-20 years included safeguarding cases and an inquest.

Contract for Care Homes

COPNI is keeping a watching brief on the regularity with which older people have their residency in a residential or nursing home terminated when issues are raised or complaints are made. This practice has been a feature of casework in COPNI for a number of years. COPNI is keen to finalise a review of the contractual rights of the older person under the contract which places them in a care setting. Advice will be provided to the Department of Health and Care Home providers when this work is finalised.

Support Responder project

The Commissioner, PSNI, the Department of Justice and St John Ambulance introduced a scheme in the Newtownards and North Down and Lisburn and Castlereagh Council areas that provides support to older victims in the immediate aftermath of a crime such as burglary or assault. The project provides immediate comfort, support and practical help to older victims who may or may not be physically

injured but who nonetheless require some companionship and emotional resilience support whilst the PSNI investigate the crime. Although there has been low usage of the scheme, it has been agreed to roll this out into other Council areas and to continue the Pilot phase of the project.

Managing social media - Scamwise

As partners of Scamwise NI, which tackles the issue of scams and unethical commercial practice targeting older people; COPNI manages the social media (Facebook and Next Door) accounts, raising awareness of scams and providing advice and guidance to older people in how to avoid being scammed. It also encourages the identification and reporting of live scams so that these can be highlighted to all vulnerable groups.

Cost of Care

COPNI completed an initial scoping exercise on the size and scale of the project which would be needed to fully establish and report on the “real cost of care “ for older people in Northern Ireland. The outcome of this scoping exercise is that the scale of the work and analysis involved is beyond the scope and budget of COPNI. The urgent need for a full and independent economist report on the real cost of care remains and this piece of work will undoubtedly need to be completed in order for the reform of adult social care to yield any practical outcomes. COPNI intends to continue to provide advice to the Minister, officials and other relevant organisations in order for the necessary change in policy and practice to happen.

Support for carers of those living with dementia

COPNI undertook a round table event in conjunction with Alzheimer’s Society with representatives of HSC, Community and voluntary sector organisations providing support and advice to people living with dementia. COPNI then scheduled three engagement events with older people affected and their carers, in order to hear from them directly. Two of these events were postponed in March due to the Covid 19 pandemic. It is hoped that this work will be completed as soon as feasibly possible.

Older People's experience as a victim of crime

This report was published on 1 May 2019. The report is available in hard copy and on the website. <https://copni.org>. In the absence of a Justice Minister and a sitting Executive, the report was released to a wide range of stakeholders and relevant authorities at an event held in QUB School of Law, Moot Room. Representatives of all 8 justice organisations involved in the recommendations were in attendance and contributed to a fulsome discussion on the day. The next steps and follow-up pieces of project work are currently under development with stakeholders from DoJ, PSNI and the PPS.

b) PERFORMANCE ANALYSIS

The statutory powers and functions of COPNI are exercised under four interconnected objectives. These are:

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

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

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

- Outcome 4 – we enjoy long, healthy, active lives;

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- Outcome 5 – we are an innovative, creative society, where people can fulfil their potential;
- Outcome 7 – we have a safe community where we respect the law, and each other;
- Outcome 8 – we care for others and we help those in need; and
- Outcome 11 – we connect people and opportunities through our infrastructure.

The table below details the objectives included in the 2019-20 business plan, the RAG (Red, Amber, Green) status as at 31 March 2020 and a narrative to provide further detail on activities.

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND
PERFORMANCE REPORT

Ref	Project	RAG	Comments
1.1	Engagement with older people.		Ongoing programme of engagements. Attendance at range of groups and events in various locations.
1.2	Conferences and Seminars		Speaking at and attending a range of seminars.
1.3	Planning for your 3rd age		Newsletter approach being adopted – first topics to be published in March.
1.4	Responding to public consultations		Responses to consultations being drafted and submitted. (Courts Fund, Reshaping Stroke Care, Policing Board NI – Draft Disability Action Plan,
1.5	Responding to individuals who contact the Commissioner for assistance		Ongoing casework – increasing complexity of cases.
1.6	Social Isolation and Loneliness		3 engagement events took place in 2018-19. The Commissioner has used this information for speaking at conferences and symposia.
1.7	Digital Vulnerability of older people		Draft research report received, and being used.
2.1a	Home Truths – post investigation workstreams		The Commissioner met with families and gave his views on the adequacy of responses from the relevant authorities at the end of January 2020. The Commissioner's View was published and distributed. This event officially completed the Commissioner's investigation. Date to attend Health Committee at the end of March
2.1b	Reiteration of advice to government on an Adult Safeguarding Bill		COPNI has commissioned expert advice on the requirements of the Bill to update our 2014 report and enable the Commissioner to be involved in pre legislative policy advice to DoH. This advice will be received in March.
2.2	Cost of Care		An initial scoping exercise has concluded that this project is of such a scale that COPNI could not proceed any further with it.

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND
PERFORMANCE REPORT

Ref	Project	RAG	Comments
2.3	Support for carers of people with dementia	Green	A round table chaired by the Commissioner took place in December. Three engagement events with older people and their carers are taking place in March. This is in conjunction with Alzheimer's Society.
2.4	Contract for Nursing Homes – the protection of older people rights	Green	Legal expertise in contract management is required to feed into the review of the regional contract.
3.1	Older peoples' experience as a victim of Crime	Green	Report launched on 1 May 2019. Report available in hard copy and on the website. Next steps to be scoped.
3.2	Financial Abuse – Final Phase – The Trusted Person	Red	Deprioritised in 2019-20
3.3	Scamwise Partnership	Green	Communications and Engagement team regularly attend partnership meetings. Ongoing management of Facebook page.
3.4	Support Responder Pilot Scheme	Green	12 month evaluation meeting took place on 12 December. Despite low usage (used 4 times) all partners agreed it was a worthwhile service. It was agreed to continue with a view to expanding it to Armagh, Banbridge and Craigavon area.
3.5	Legal support and funding for older people	Green	Funding has been made available. Ongoing legal support in 2 cases.
4.1	Monitoring of annual business plans	Green	Ongoing monitoring through 1 to 1 meetings, management team meetings and SMT meetings. Quarterly reports to ARAC and DfC.
4.2	Prepare, monitor and report on expenditure and budgets	Green	Ongoing monitoring and reporting – monthly management accounts, monthly consumption reports, quarterly report to ARAC. Monthly discussions with SMT and budget holders.

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND
PERFORMANCE REPORT

Ref	Project	RAG	Comments
4.3	Ensure an appropriate and effective Audit and Risk Framework is in place	Green	Provision of a secretariat service to ARAC, appointment of new internal auditors, agreement of Audit strategy and annual internal audit plan. Quarterly reporting of risk management to ARAC and DfC.
4.4	Continued development of good practice in financial management, policy development	Green	Ongoing policy reviews, ensuring compliance with all DAO's and DFD's issued.
4.5	Recruitment of a 3rd Policy Officer and a legal support administrator	Red	Unaffordable at present.
4.6	Training and development of staff	Green	Training being undertaken as required.
4.7	Procure and implement a media bid and stakeholder management system	Red	Deprioritised in 2019-20
4.8	Regrading and JEGS analysis of posts in organisational structure	Green	Process has started – post of CE.

Key to RAG Indicator	
Progressing as planned or already delivered	Green
Delayed but is expected to meet objectives	Yellow
Significant slippages, lack of funding or not to be completed within target	Red

Equality, Social Matters and Human Rights

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

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

Anti-Bribery and Anti-Corruption Matters

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

Sustainability Report

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

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

Financial Performance

The Financial Statements on page 60 detail the results for the year. The Financial Statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayer' Equity and supporting notes in the pages that follow.

Comprehensive net expenditure for the year was £932,852 (2018-19 £873,622). The Commissioner was funded by DfC in 2019-20. The total amount of grant in aid received in the year was £920,000.

COPNI overspent its resource allocation by £7,420. This was due to inescapable pressures relating mainly to expenses incurred to enable working from home for all staff £1.7k, higher than expected grievance settlement £1k, pay remit agreed at 2% £1k, higher counsel costs £1.9k and higher sundry costs £1.8k.

COPNI did not have an allocated capital budget in 2019-20. However, some IT equipment was required at the year end to enable working at home. This led to a year end capital pressure of £1,796.

The Statement of Financial Position as at 31 March 2020 shows net assets of (£20,381). Non current assets have decreased by £4,371 due to minimal capital additions in the year and the annual depreciation charge. Current assets have decreased by £5,004 mainly due to a less cash held at the end of the year. Current liabilities have increased by £3,477 due to the timing of expenditure close to the year end.

COPNI's opening budget allocation was £839k. COPNI was allocated £41k to finance increased employer pension contributions. COPNI made a successful in-year bid for funding totalling £50k. The final budget allocation for 2019-20 was £930k.

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

Long Term Expenditure Trends

The actual expenditure for the financial years 2019-20, 2018-19, 2017-18 and 2016-17 is detailed below.

	Actual Expenditure to 31 March 2020 £	Actual Expenditure to 31 March 2019 £	Actual Expenditure to 31 March 2018 £	Actual Expenditure to 31 March 2017 £
Resource	927,420	865,918	867,362	859,628
Capital*	1,796	702	11,092	5,724
Depreciation	6,185	7,703	8,910	10,720
Total	935,401	874,323	887,364	876,072

*All Non-Current Assets are fully funded by DfC.



Eddie Lynch
Accounting Officer

Date: 19 October 2020

ACCOUNTABILITY REPORT

The Accountability Report has three sections. These include:

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

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

CORPORATE GOVERNANCE REPORT

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

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

DIRECTORS' REPORT

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

Commissioner

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

Senior Management Team

The members of the SMT are:

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

Audit and Risk Assurance Committee

The ARAC operates in accordance with the principles in Managing Public Money Northern Ireland (MPMNI) and the Department of Finance Audit and Risk Assurance Handbook (NI). The ARAC provides the SMT with a means of independent assurance and objective review of COPNI’s financial systems, financial information and internal control mechanisms. Membership and attendance at this committee is detailed in the governance report. For further information on the ARAC see the Governance Statement on page 36.

Register of Interests

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

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the Northern Ireland Audit Office. The fee for the audit of the financial statements for 2019-20 is estimated to be £8,750 (2018-19 £8,750).

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 2020 COPNI paid 100% of its invoices within 30 days (2018-19 100%) and 100% within 10 days (2018-19 100%).

Information Assurance

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

There was one personal data related incidents in 2019-20. This was investigated and some changes to procedures were implemented. The incident was not referred to the Information Commissioner.

Professional Advisers

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

Internal Auditors: Moore (N.I.) LLP
Donegall House
7 Donegall Square
Belfast
BT1 5GB

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

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

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

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

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

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

Statement of disclosure of information to the auditors

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Northern Ireland Audit Office are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

GOVERNANCE STATEMENT

This Governance Statement sets out the governance structures, risk management and internal control procedures that were operated during the 2019-20 financial year and up to the date of approval of the Annual Report and Financial Statements. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. COPNI follow the Department of Finance guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013.

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

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

The Governance Framework

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

Relationships between COPNI, the Ministers and their Departments 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 Department, the Department for Communities.

COPNI has agreed a Management Statement and Financial Memorandum (MSFM) with the Department for Communities. In line with the current proposal to replace the MSFM with a more modern Partnership Agreement, COPNI will be ready to introduce the necessary changes. At the time of printing this work has not commenced as an appropriate draft for Corporate Sole bodies has not yet been approved. The current

MSFM sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. It sets out the conditions on which grant-in-aid is provided to COPNI and the delegations of authority within which the organisation operates.

Audit and Risk Assurance Committee (ARAC)

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

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

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

The ARAC met five times during the 2019-20 year. Minutes of the ARAC meetings are available on COPNI's website.

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

Member	Date of Appointment	Meetings Attended	Out of a Possible
Gerard Campbell (Chairman)	01 April 2017 (reappointed)	4	5
Joe Campbell	01 April 2017	5	5
Professor Dolores O'Reilly	01 April 2017	5	5

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2019-20 financial year were fully quorate. There are 2 male and 1 female members of the ARAC at 31 March 2020.

Audit and Risk Assurance Committee Performance

The Chairman of the ARAC undertakes an annual assessment of its members. The Accounting Officer undertakes an assessment of the performance of the Chairman of the Committee. These assessments were deemed satisfactory.

The Chairman and members complete an annual report of the activities undertaken each year. This report summarises the key issues during the year.

Audit and Risk Assurance Committee data

Formal agendas, papers and reports are supplied to the ARAC members in a timely manner (usually 7 days prior to the meeting). The ARAC is content with the quality and reliability of the information presented during 2019-20. The Chair and members express their satisfaction with the quality and timeliness of the papers they receive.

Accounting Officer

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

Accounting Officer Review

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

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

The Commissioner met with Tracy Meharg, Permanent Secretary (in the absence of a Minister) for an annual review of his performance as Accounting Officer and Commissioner.

Risk Management and Assurance

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

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

The Risk and Control Framework

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

- The Commissioner has overall responsibility for setting and determining risk appetite, ensuring risks are identified and an appropriate framework is in place to manage risks;
- The SMT support, advise and implement policies approved by the Commissioner;

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

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

The risks included in the risk register are detailed on page 10. There were four new risks identified in the year. These related to a proposed premises move. This is not progressing due to concerns raised regarding the co-location with bodies subject to the Commissioner's statutory remit. IT security was added as a risk to ensure this is kept under constant review. The third risk added is a review of the organisation structure to ensure the objectives of a new Corporate Plan can be delivered. The final new risk was a grievance raised by a member of staff. This has been conciliated and settled. All risks were managed and control actions taken to ensure these risks did not prevent the achievement of COPNI's objectives in the year.

External and Internal Audit Reports

COPN's external auditor is the Northern Ireland Audit Office (NIAO). Following completion of the audit, a Report to Those Charged with Governance containing the audit findings and associated recommendations is issued. The 2018-19 Report contained one priority 2 recommendation relating to the numbering and approval of journals. This recommendation has been implemented.

COPNI's internal auditor is Moore (N.I.) The internal audit programme for the financial year 2019-20 was approved by the ARAC at the June 2019 meeting and has now been completed.

The annual internal audit plan for 2019-20 included the following reviews:

- Corporate Governance including risk management, business continuity and disaster recovery planning and complaints – Satisfactory assurance;
- Case Management – Satisfactory assurance; and
- Follow up Review – Satisfactory assurance.

For the period 2019-20, Moore (N.I.) has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

Service level agreements Assurance

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

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

Fraud Reporting

COPNI has a fraud policy and fraud response plan. This was routinely updated in July 2019. The policy and plan has been disseminated to all staff. It was included in the papers of the September 2019 ARAC meeting.

During the period 1 April 2019 to 31 March 2020, COPNI did not report any attempted or suspected frauds.

Whistleblowing

The whistleblowing policy was updated in February 2020. There were no notified whistleblowing instances during 2019-20.

Information Assurance

COPNI has policies and guidance to manage information risk. There was one incident of data loss in the year. There was an investigation, which resulted in some changes to procedures and access to personal data. The Information Commissioner was not informed of the incident.

Complaints

COPNI clients are encouraged to give feedback directly and promptly if they are not satisfied with the assistance or service they are receiving. As well as many thank you letters, clients will from time to time, express their negative views, for example, if a process is taking a long time, or if an answer to a query is disappointing to them. These interactions are part of the normal business practice and are usually managed by direct engagement with staff, who are empowered to provide solutions and reassurance. They are recorded as a complaint, only if such an interaction is escalated to the Complaints process and dealt with through the COPNI Complaints Policy. This policy details the procedures complainants can use to contact COPNI and seek redress and include a route of resolution and if necessary a route of appeal of the initial response. COPNI did not receive any complaints during the year.

REMUNERATION AND STAFF REPORT

a) REMUNERATION REPORT

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

Remuneration Policy

The pay policy for the Northern Ireland (N.I.) public sector, including senior civil servants (SCS) is normally approved by the Minister of Finance. In the absence of an Executive, the Department of Finance's Permanent Secretary set the 2019-20 NI public sector pay policy (October 2019) in line with the overarching HMT parameters and in a manner consistent with the approach taken by the previous Finance Minister in 2016-17. Annual pay awards are made in the context of the wider public sector pay policy. The pay award for staff, including SCS staff for 2019-20 has not yet been finalised.

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. This arrangement is under challenge by staff and is subject to a staff grievance. The Commissioner is actively working to resolve the matter.

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

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

Permanent Appointments

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

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

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

Remuneration and Pension Entitlements

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

Remuneration and Pension Entitlements – Senior Management (Audited information)

Official	Salary £'000		Benefits in kind (To nearest £100)		Pension benefits* (To nearest £1000)		Total (To nearest £1000)	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
Eddie Lynch Commissioner (from 14 June 2016)	75-80	75-80	-	-	32	30	105-110	105-110
Evelyn Hoy Chief Executive (from 2 September 2013)	55-60	55-60	-	-	29	25	85-90	80-85
Emer Boyle Head of Legal and Policy Advice (from 7 April 2014)	45-50	45-50	-	-	24	20	70-75	65-70

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

Salary

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

The Northern Ireland Assembly was dissolved on 26 January 2017 until an Executive was formed on 11 January 2020. Ministers were not in place during this time.

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. (2018-19 £0)

Fair Pay Disclosure (Audited information)

	2019-20	2018-19
	£'000	£'000
Band of highest paid directors total remuneration	75 – 80	75 – 80
Median total remuneration	30,526	30,149
Ratio	2.5	2.6
Range of Staff Remuneration	21 - 80	21 - 80

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

The banded remuneration of the highest paid employee in COPNI in the financial year 2019-20 was £75,000 - £80,000, (2018-1 £75,000 - £80,000). This was 2.5 times, (2018-19 2.6 times) the median remuneration of the workforce which was £30,526, (2018-19 £30,149).

Remuneration ranged from £21,000 to £80,000 (2018-19, £21,000 to £80,000).

The increase in the median remuneration is due to the pay remit increase.

Pension Entitlements (Audited information)

Officials	Accrued pension at pension age as at 31-03-20 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31-03-20	CETV at 31-03-19	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Eddie Lynch Commissioner	5-10 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	70	49	14
Evelyn Hoy Chief Executive	30-35 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	562	520	17
Emer Boyle Head of Legal and Policy Advice	5-10 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	79	62	12

Northern Ireland Civil Service (NICS) Pension Schemes

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

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

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2019

was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2020.

Employee contribution rates for all members for the period covering 1 April 2020 – 31 March 2021 are as follows:

Scheme Year 1 April 2020 to 31 March 2021

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 1 April 2020 to 31 March 2021
£0	£23,999.99	4.6%
£24,000.00	£55,499.99	5.45%
£55,500.00	£152,499.99	7.35%
£152,500.00 and above		8.05%

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

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

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

The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at, or over pension age. Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website: www.finance-ni.gov.uk/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. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the

employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office (Audited Information)

There were no payments made for compensation for loss of office during the year ended 31 March 2020 (2018-19 £0).

b) STAFF REPORT

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

Senior staff at 31 March (Audited Information)

Band	Number of staff 2020	Number of staff 2019
£75,000 - £80,000	1	1
£55,000 - £60,000	1	1
£45,000 - £50,000	1	1

Staff Costs at 31 March (Audited Information)

Staff costs comprise:

	Permanently Employed Staff £	Others £	2019-20 Total £	2018-19 Total £
Wages and Salaries	469,645	53,545	523,190	494,277
Social Security Costs	48,058	0	48,058	44,845
Other Pension Costs	144,015	0	144,015	94,755
Sub Total	661,718	53,545	715,263	633,877
Less recoveries in respect of outward secondments	-	-	-	-
Total Net Costs	661,718	53,545	715,263	633,877

Others include the cost of three workers sourced from employment agencies at a cost of £53,545 (2019: £59,850).

Pension Arrangements

The Northern Ireland Civil Service pension schemes are unfunded multi-employer defined benefit schemes but COPNI is unable to identify its share of the underlying assets and liabilities. The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following a scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 01 April 2019 to 31 March 2021.

For 2019-20, employers' contributions of £142,682 were paid to the NICS pension arrangements (2018-19 £93,298) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

This change is primarily due to the reduction in the SCAPE discount rate (as announced at Budget 2018) to 2.4% per annum above CPI. The contribution rates are set to meet the cost of the benefits accruing during 2019-20 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 £0 (2018-19 £1,250) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2018-19 8% to 14.75%) of pensionable pay.

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

Employer contributions of £0, 0.5% (2018-19 £80, 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 (2018-19: 0 persons) retired early on ill health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2018-19: £0).

Average Number of Persons Employed (Audited Information)

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

	Permanently Employed Staff	Others	2019-20 Total	2018-19 Total
Directly Employed	12	-	12	12
Other	-	2	2	2
Total	12	2	14	14

Staff Composition at 31 March (Audited Information)

	2020			2019		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	1	1	0	1
Other Senior Management	0	2	2	0	2	2
Other Staff	3	8	11	2	9	11
Total	4	10	14	3	11	14

Sickness Absence

The total number of working days lost through sickness during the period by COPNI staff was 120 days. This represented 3.8% of available working days for COPNI employees. Sickness absence during the previous financial year was 141 days, representing 4.6% of available working days. 36 days were due to long term sickness for one member of staff.

Staff Policies

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

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

Employment, training and advancement of disabled persons

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

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

Other employee matters

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

Consultancy Costs

There were no consultancy costs incurred in 2019-20. (2018-19 £0)

Off Payroll Engagements

There were no off payroll engagements in 2019-20. (2018-19 £0)

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

Regularity of Expenditure (Audited Information)

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

Fees and Charges (Audited Information)

COPNI earned £735 income from fees and charges in 2019-20. (2018-19 £0).

Remote Contingent Liabilities (Audited Information)

There were no remote contingent liabilities in 2019-20. (2018-19 £0).

Losses and special payments (Audited Information)

	2019-20	2018-19
Total number of losses	3	-
Value of total losses	£9,695	-

The losses and special payments relate to travel and course costs which were not attended due to Covid-19 concerns, the settlement without prejudice of a staff grievance through the LRA Early Conciliation process and a salary payment to a staff member.



Eddie Lynch
Accounting Officer

Date: 19 October 2020

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND

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

Opinion on financial statements

I certify that I have audited the financial statements of the Commissioner for Older People for Northern Ireland (COPNI) for the year ended 31 March 2020 under the Commissioner for Older People Act (Northern Ireland) 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of COPNI's affairs as at 31 March 2020 and of COPNI's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and Department for Communities (DfC) directions issued thereunder.

Opinion on regularity

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

Basis of opinions

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

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs(UK) require me to report to you were:

- COPNI's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- COPNI has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about COPNI's ability to continue to adopt the going concern basis.

Other Information

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

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

Opinion on other matters

In my opinion:

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

Responsibilities of the Accounting Officer for the financial statements

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

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.



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

26 October 2020

Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

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

		2019-20	2018-19
	Note	£	£
Sundry Income	3	735	-
Total income		735	-
Staff costs	4	715,263	633,877
Other operating expenditure	5	212,157	232,041
Depreciation and amortisation	6	6,185	7,703
Total expenditure		933,605	873,621
Net expenditure for the year		932,870	
Other comprehensive net expenditure			
Net gain on revaluation of plant and equipment	6	18	1
Comprehensive net expenditure for the year		932,852	873,622

The notes on pages 64 to 76 form part of these accounts

Statement of Financial Position as at 31 March 2020

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

		2019-20	2018-19
	Note	£	£
Non-Current assets			
Plant and equipment	6	9,321	13,692
Intangible assets	7	-	-
Total non-current assets		9,321	13,692
Current assets			
Trade and other receivables	8	11,104	12,788
Cash and cash equivalents	9	24,337	27,657
Total current assets		35,441	40,445
Total assets		44,762	54,137
Current liabilities			
Trade and other payables	10	65,143	61,666
Total current liabilities		65,143	61,666
Total assets less total liabilities		(20,381)	(7,529)
Taxpayers' equity			
Revaluation reserve		1,219	1,201
General reserve		(21,600)	(8,730)
Total Equity		(20,381)	(7,529)

The financial statements on pages 60 to 63 were approved by the Commissioner and were signed by:



Eddie Lynch
Accounting Officer

Date: 19 October 2020

The notes on pages 64 to 76 form part of these accounts

Statement of Cash Flows for the year ended 31 March 2020

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

		2019-20	2018-19
	Note	£	£
Cash flows from operating activities			
Net deficit		(932,870)	(873,621)
Adjustments for:			
Depreciation	6	6,185	7,676
Amortisation	7	-	27
(Increase)/Decrease in trade and other receivables	8	1,684	(4,147)
Increase/(Decrease) in trade and other payables	10	3,477	10,837
Net cash outflow from operating activities		(921,524)	(859,228)
Cash flows from investing activities			
Purchase of plant and equipment	6	(1,796)	(702)
Purchase of intangible assets	7	-	-
Net cash outflow from investing activities		(1,796)	(702)
Cash flow from financing activities			
Financing from DfC		920,000	852,500
Net financing		920,000	852,500
Net Increase/(Decrease) in cash and cash equivalents in the period	9	(3,320)	(7,430)
Cash and cash equivalents at the beginning of the period		27,657	35,087
Cash and cash equivalents at the end of the period	9	24,337	27,657

The notes on pages 64 to 76 form part of these accounts

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2020

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

	Note	General Fund	Revaluation Reserve	Taxpayers' Equity
		£	£	£
Balance at 31 March 2018		12,391	1,200	13,591
Grant-in aid from DfC	14	852,500	-	852,500
Comprehensive Net Expenditure for the Year		(873,621)	1	(873,620)
Balance at 31 March 2019		(8,730)	1,201	(7,529)
Grant-in aid from DfC	14	920,000	-	920,000
Comprehensive Net Expenditure for the year		(932,870)	18	(932,852)
Balance at 31 March 2020		(21,600)	1,219	(20,381)

The notes on pages 64 to 76 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 2019-20 Government Financial Reporting Manual (FReM) issued by the Department of Finance for Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of COPNI for the purpose of giving a true and fair view has been selected. The particular policies adopted by COPNI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

Accounting convention

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

Non-current assets

Non-current assets are capitalised if they are capable of being used for a period which exceeds one year and they individually cost at least £500 or they satisfy the criteria of a grouped asset i.e. collectively have a cost of at least £500 and are functionally interdependent. Non-current assets are fully funded by the Department for Communities. Assets are initially valued at historic cost and subsequently revalued by indices published by the Office for National Statistics. 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. It is not anticipated that Covid 19 or leaving the EU will have any impact on the valuation of non-current assets.

Grant-in-aid

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

Financial Instruments

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

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

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

IFRS 16 Leases replaces IFRS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2021.

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. There were no provisions in 2019-20 (2018-19 £0).

Taxation

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

Pensions

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

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

2. STATEMENT OF OPERATING COSTS BY OPERATING SEGMENT

COPNI is treated as a single segment entity.

3. INCOME

	2019-2020	2018-2019
	£	£
Other operating income	735	-
Total income	735	-

Other operating income was licensing income relating to the report Changing the Culture of Care Provision in Northern Ireland received from Publisher Licensing Services. COPNI do not levy a charge on any reports.

4. STAFF COSTS

	2019-20 Total	2018-19 Total
	£	£
Wages and Salaries	523,190	494,277
Social Security Costs	48,058	44,845
Other Pension Costs	144,015	94,755
Total	715,263	633,877

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

5. OTHER OPERATING COSTS	2019-20 £	2018-19 £
Rents, rates, heating, lighting and service charges	80,043	81,406
IT services and maintenance	21,690	19,910
Staff Training, development and welfare	12,957	10,372
Policy and Legal costs	12,699	5,463
Investigations *	9,499	37,768
External auditors' remuneration	8,750	5,750
Settlement and legal costs	7,480	-
Recruitment	7,469	9,125
Promotions and media engagement	7,377	8,931
Procurement fees	6,173	2,918
Events and catering	5,834	9,216
Research and publications	5,586	12,754
Travel and subsistence for staff	5,420	5,140
Internal audit costs	4,500	5,394
Literature and membership	4,456	2,991
Telephone	3,452	2,915
Office consumables	3,104	3,932
Pension administration costs	2,075	1,944
IT consumables	1,784	2,352
Travel and subsistence costs for the Commissioner	962	1,085
Postage	713	971
Equipment not capitalised	68	902
Other costs – buildings	-	761
Miscellaneous	66	41
Total expenditure before depreciation and amortisation	212,157	232,041
Depreciation and amortisation	6,185	7,703
Total other expenditure	218,342	239,744

* This figure excludes expert panel fees and employer NIC contributions of £9,549 which are included salaries.

6. PLANT AND EQUIPMENT

2019-20	I.T. Equipment	Office Equipment	Furniture and Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2019	25,822	1,289	21,987	49,098
Additions	1,796	-	-	1,796
Disposals	-	-	-	-
Revaluations	28	-	46	74
At 31 March 2020	27,646	1,289	22,033	50,968
Depreciation				
At 1 April 2019	21,975	1,289	12,142	35,406
Charge in year	3,986	-	2,199	6,185
Disposals	-	-	-	-
Revaluations	30	-	26	56
At 31 March 2020	25,991	1,289	14,367	41,647
Carrying amount at 31 March 2020	1,655	-	7,666	9,321
Carrying amount at 31 March 2019	3,847	-	9,845	13,692
Asset financing				
Owned	1,655	-	7,666	9,321
Carrying amount at 31 March 2020	1,655	-	7,666	9,321

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

6. PLANT AND EQUIPMENT (Cont'd)

2018-19	I.T. Equipment	Office Equipment	Furniture and Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2018	25,917	1,289	21,538	48,744
Additions	-	-	702	702
Disposals	(539)	-	-	(539)
Revaluations	444	-	(253)	191
At 31 March 2019	25,822	1,289	21,987	49,098
Depreciation				
At 1 April 2018	16,758	1,289	10,032	28,079
Charge in year	5,452	-	2,224	7,676
Disposals	(539)	-	-	(539)
Revaluations	304	-	(114)	190
At 31 March 2019	21,975	1,289	12,142	35,406
Carrying amount at 31 March 2019	3,847	-	9,845	13,692
Carrying amount at 31 March 2018	9,159	-	11,506	20,665
Asset financing				
Owned	3,847	-	9,845	13,692
Carrying amount at 31 March 2018	3,847	-	9,845	13,692

7. INTANGIBLE ASSETS

2019-2020	Software licences	Total
	£	£
Cost		
At 1 April 2019	30,760	30,760
Additions	-	-
At 31 March 2020	30,760	30,760
Amortisation		
At 1 April 2019	30,760	30,760
Charged in the year	-	-
At 31 March 2020	30,760	30,760
Carrying amount at 31 March 2020	0	0
Carrying amount at 31 March 2019	0	0
Asset financing		
Owned	0	0
Carrying amount at 31 March 2020	0	0

Intangible assets comprise software and licenses.

7. INTANGIBLE ASSETS (Cont'd)

2018-2019	Software licences	Total
	£	£
Cost		
At 1 April 2018	30,760	30,760
Additions	-	-
At 31 March 2019	30,760	30,760
Amortisation		
At 1 April 2018	30,733	30,733
Charged in the year	27	27
At 31 March 2019	30,760	30,760
Carrying amount at 31 March 2019	0	0
Carrying amount at 31 March 2018	27	27
Asset financing		
Owned	0	0
Carrying amount at 31 March 2019	0	0

8. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2019-20	2018-19
	£	£
Amounts falling due within one year:		
Other Receivables	-	1,459
Prepayments	11,104	11,329
	11,104	12,788

9. CASH AND CASH EQUIVALENTS

	2019-20	2018-19
	£	£
Balance at 1 April	27,657	35,087
Net change in cash and cash equivalent balances	(3,320)	(7,430)
Balance at 31 March	24,337	27,657

The following balances at 31 March were held at:

Commercial banks and cash in hand	24,337	27,657
Balance at 31 March	24,337	27,657

10. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2019-20	2018-19
	£	£
Amounts falling due within one year:		
Trade Payables	12,647	15,841
Accruals	52,496	45,825
	65,143	61,666

11. CAPITAL COMMITMENTS

There were no capital commitments at 31 March 2020 (2018-19 £0).

12. LEASES

Leases are classified as operating leases whenever the terms of the lease do not transfer substantially all the risks and benefits to the lessee. Rentals under operating leases are expensed to the Statement of Comprehensive Net Expenditure as incurred. COPNI is contracted to an agreement with the Equality Commission for Northern Ireland for occupancy of its current office space in Equality House. This agreement is for the period April 2016 until July 2021. However, this will be extended for a further year. £42,191 was included as an expense on rentals under operating leases in the Statement of Comprehensive Net Expenditure. Total future minimum lease payments under operating leases are given in the table below.

	2019-20	2018-19
	£	£
Buildings:		
Not later than one year	42,191	41,576
Later than one year and not later than five years	50,000	83,152
Later than five years	-	-
	92,191	124,728

13. CONTINGENT LIABILITIES

There were no contingent liabilities in 2019-20. (2018-19 £0).

14. RELATED-PARTY TRANSACTIONS

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

	2019-20	2018-19
Department for Communities		
Grant-in-Aid	920,000	852,500
Total income from Related Parties	920,000	852,500
Equality Commission for Northern Ireland		
IT services - amount outstanding at the year-end was £0 (2018-19 - £0)	15,410	15,410
Premises - amount outstanding at the year-end was £0 (2018-19 - £0)	84,139	87,367
Finance support – amount outstanding at the year-end was £0 (2018-19 - £0)	1,000	1,000
	100,549	103,777
Department of Finance		
Business and Professional Services – amount outstanding at the year-end was £0 (2018-19: £0)	7,903	4,862
	7,903	4,862
Total expenditure with related parties	108,452	108,639

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

15. 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 26 October 2020.