



**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 2016**

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

**On**

**18 November 2016**

# Commissioner for Older People for Northern Ireland Annual Report and Financial Statements Year ended 31 March 2016

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## PERFORMANCE REPORT

### OVERVIEW

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

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

The general powers of the Commissioner are:

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

The Commissioner for Older People in Northern Ireland operates within the framework of its enabling legislation and a Management Statement and Financial Memorandum agreed with its sponsoring department. For the period of this report the organisation was sponsored by the Office of the First Minister and Deputy First Minister (now The Executive Office). In May 2016, sponsorship of the Commissioner for Older People for NI transferred to the Department for Communities.

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

**COMMISSIONER'S STATEMENT**

**(Incorporating Chief Executive's report)**



Eddie Lynch  
Commissioner  
June 2016 – Present



Claire Keatinge  
Commissioner  
Nov 2011 – Nov 2015



Evelyn Hoy  
Chief Executive

The financial year 2015-16 was unusual for the Commissioner for Older People for Northern Ireland as it saw the end of the term of office of the Commissioner, Claire Keatinge in November 2015. A new Commissioner was appointed in March 2016 and took up appointment in June 2016, but the remainder of the financial year 2015-16 was completed under the stewardship of the Chief Executive, Evelyn Hoy.

Claire Keatinge completed her term of office and fulfilled the ambitious Corporate Plan she had set for the organisation, *Hope, Confidence and Certainty*. The remaining elements of advice to government the Commissioner committed to delivering were achieved in this financial year. A full description of these follows in the Performance Report.

For the period November 2015 to March 2016, the Commissioner's work continued, particularly the operational work supporting older people to resolve complaints with public authorities, and responding to a range of government consultations on issues relating to older people. The Chief Executive represented the Commissioner at events supporting the work of organisations for older people. She also commented in the

media on crimes against older people, increases in funding for social care and other issues.

During that period the policy and legal teams undertook scoping work to inform a draft Corporate Plan for the incoming Commissioner, testing the issues that had come to the attention of the organisation and establishing grounds for action by a new Commissioner.

The Chief Executive and members of the Commissioner's team commenced engagement with political parties in advance of the Assembly elections (May 2016), helping the parties to understand the issues of importance to older people in Northern Ireland and asking them to consider inclusion of these issues in party election manifestoes.

The new Commissioner, Eddie Lynch, is now the Accounting Officer for the organisation (since he took up the post in June 2016), and he will sign off this set of Accounts and Financial Statements.

## INTRODUCTION

The financial year 2015-16 was the concluding year of the inaugural term of the Commissioner for Older People and the last year of the Corporate Plan, *Hope, Confidence and Certainty*. The annual business plan agreed with the then sponsoring department (the Office of the First and deputy First Minister now The Executive Office) concluded all elements of the existing Corporate Plan and looked forward to a new 4-year term for the Commissioner. It is fair to say that it was a year of two halves. The period April to November focused on the completion of a productive and successful inaugural term under the Commissioner, Claire Keatinge.

The second half of the year continued operational work in support of older people and prepared for the transfer of sponsorship of the organisation from the Office of the First and deputy First Minister (now The Executive Office) to the new Department for Communities. It also focussed heavily on the development of proposals for a new Corporate Plan for the incoming Commissioner, Eddie Lynch. This scoping work included the procurement of a prevalence study to examine the reality of the risks faced by older people from financial abuse. The findings of that prevalence study will inform much of the work of the first year of the incoming Commissioner on issues of protection, awareness and action to be taken to tackle the scourge of this increasing problem.

The ongoing austerity of government spending remained a significant challenge to COPNI over the period of this report. The relative youth of the organisation has prevented a cushioning from the cuts to the budget allocation and funding remains a critical issue. In this report period, the organisation was able to use the salary of the Commissioner (vacant post) from mid November 2015 – March 2016 as part of the resource budget and used it to purchase technical research into the issue of financial abuse and an examination of the experience of older people who are victims of crime. The analysis and policy advice to government arising from those pieces of research will materialise in the 2016/17 financial year and further into the new Commissioner's term.

## **PURPOSE, AIMS AND ACTIVITIES**

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

This is the last business year of the current Corporate Plan, Hope, Confidence and Certainty, which was published in June 2013. The plan was developed following broad engagement by the Commissioner with a wide range of older people and older peoples' organisations.

### **Hope**

- That society celebrates the good news that more of us are living longer and healthier lives.
- That the Government invests in the health and well-being of the current and future generations of older people.
- That the future generation of older people will see lower levels of chronic illness and disability reduced pensioner poverty, better protection from abuse, improved health and social care services, and equal and fair treatment.

### **Confidence**

- That older people will be recognised first and foremost as individuals who have rights, have made and continue to make a contribution to our society, and who make choices and decisions about their own lives, preferences, activities and opinions.
- That older people will receive equal treatment; will be enabled to live safe and healthy lives with their views and ideas listened to and considered and have their contribution to society will be recognised and valued.

### **Certainty**

- That if older people become vulnerable - the support, services, respect and care they need will be available in ways that support them to live dignified and fulfilled lives through to the end of life.
- That protection and support for vulnerable older people must be an absolute priority for our society.



The strategic objectives are as follows:

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

## **PRINCIPAL RISKS AND UNCERTAINTIES**

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

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

- The Audit and Risk Assurance Committee has responsibility for advising and overseeing strategic risk management within the COPNI as a whole;
- The Chief Executive Officer and Senior Management Team support, advise and implement policies approved by the Commissioner;
- Managers are responsible for encouraging good risk management practice within their designated managed area; and
- Key risks are identified and closely monitored, reported to the Audit and Risk Assurance Committee quarterly throughout the year and discussed with the sponsoring Department through regular Accountability meetings.

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

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

The principal risks facing COPNI during the period 2015-16 were identified and reported in the Risk Register; these included:

1. Financial resources further diminished as a result of a reduction to the opening budget allocation (and any further in-year reductions);
2. Operational uncertainties arising from Departmental reorganisations, particularly the proposed transfer of sponsorship responsibilities to another government Department, (from OFMdFM now TEO);
3. Strategic uncertainties due to the COPNI's financial baseline (longer-term under investment affecting the Commissioner's capacity to fulfil all statutory duties);  
and
4. COPNI's reduced headcount restricting the incoming Commissioner's capacity to develop and deliver a new Corporate Plan.
5. Unable to exercise statutory duties.

### **GOING CONCERN**

The Statement of Financial Position as at 31 March 2016 shows net assets of £46,690. Funding has been secured for the 2016-17 financial year and the Commissioner's Senior Management Team is satisfied that COPNI is a going concern on the basis that it has a reasonable expectation that COPNI will continue to operate for the foreseeable future. The financial statements are therefore prepared on the going concern basis.

## **PERFORMANCE SUMMARY**

In line with the Management Statement and Financial Memorandum, COPNI submitted a draft business plan for 2015-16 at the end of January 2015. The business plan was approved by OFMdFM, but was subject to some amendment after the then Commissioner announced her intention to complete her term of office in November 2015 and not to seek a second term. The effect of the announcement was two-fold. Firstly it required the delivery of all outstanding elements of the Corporate Plan, *Hope, Confidence and Certainty*, by November 2015, and secondly any outstanding salary for the Commissioner's role was diverted to programme expenditure. The additional programme money cushioned COPNI from the impacts of significant reductions on baseline funding.

All the objectives of the business plan for 2015-16 were met, and all projects contained therein were successfully completed on time and within the allocated (and reducing) budgets.

The key areas of work in 2015-16 are described below:

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

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

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

In 2015-16 COPNI's legal officers and case work administrators have assisted older people on a diverse range of issues. The Commissioner's case work administrators' signpost a lot of enquiries to the other agencies or organisations that provide the relevant assistance. Almost half of the calls received are referred to the Benefits Agency, Health Trusts, Age NI, Advice NI, Citizen's Advice Bureaux and other advice agencies.

The cases that COPNI deals with directly are accepted after testing against strict case acceptance criteria. In accordance with the Commissioner for Older People Act (N.I.) 2011, the Commissioner is obliged not to duplicate the work of another public authority.

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

### **Cases and enquiries opened**

Since 2013 when we formalised our case-handling processes, it has been helpful to collect data in categories to show all **enquiries** received from older people, their families and carers, those cases which require a small amount of **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 referred to a designated Legal Officer. Resolution ordinarily anticipated within 12 weeks.

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

During 2015-16, COPNI introduced a new computerised case handling system which enables more effective and efficient management of the cases that are being conducted by COPNI. This system has increased the capacity of the legal team to ensure that all cases are regularly reviewed and updated, to provide increased search function of the casework files by key word and categories and to provide the team and management with standardised reports to ensure quality and consistency of management of the workload. The table below provides a snapshot of the number of cases in each category.

<b>Number of cases at 31 March 2016 in each category:</b>	<b>2015-16</b>
<b>Type of Case</b>	
Enquiries	106
<b>Quick Interventions and Complex Cases</b>	
Quick Interventions	118
Complex Cases	74
<b>Total Quick Interventions and Complex Cases</b>	<b>192</b>

The casework team handles many different types and categories of case and this is one of the richest sources of understanding in the legal and policy advice teams of the lived experience of older people in NI and the challenges they face in their interaction with government and its agencies. Some examples of cases, from the simplest to the most complex are given below.

### **Examples of cases**

#### **Financial Concern/Mismanagement case**

The Commissioner was approached during a Care Home visit by an older resident. This older person was having problems resolving an issue with his Care Home regarding fees that he was paying monthly. Fees were paid directly to the Home and he had raised a discrepancy with the fees that he was paying. This was causing him significant stress and worry, but he couldn't get to a point of resolution with the Home. COPNI's Legal Officers made submissions to the home on his behalf and helped to establish that an invoicing error had occurred. The error was rectified and the older person continued paying the set fee as agreed. COPNI referred the matter to the Regulation and Quality Improvement Authority to ensure that the Home would be inspected to establish that the financial systems in place were of a reasonable standard to help safeguard against further discrepancies occurring in the future.

#### **Safeguarding case - Failure to follow procedures before admission to Nursing Home**

The Commissioner was contacted by the daughter of an older person who had died shortly after being admitted to a local Nursing Home for short term respite care. The family had concerns that an adequate pre-admission assessment had not been carried out by the Nursing Home. The family had already raised the issues surrounding their father's death with the relevant Health and Social Care Trust and a Safeguarding investigation had been carried out.

The family remained dissatisfied with the level of communication and explanation provided to them by the Trust surrounding their father's death. They asked the

Commissioner to assist them to find these conclusions. After considerable amounts of correspondence with the Home, the Trust and the family, a roundtable meeting was convened and chaired by the Commissioner's office to enable the family to ask questions directly of the Trust, the RQIA and the Nursing Home staff. At the meeting, the family members received apologies for the errors that were made in the care of their father and were afforded the opportunity to explain the impacts of the actions of those involved on them.

**Concerns leading to breakdown in relationships between the family and management of a Nursing Home resulting in threatened eviction of an older relative from the Home**

The Commissioner was contacted by the niece of a 99 year old woman who was resident in a nursing home having been placed there by the local Health and Social Care Trust. The lady had concerns in relation to the safety and wellbeing of her aunt due to the actions of staff and management of the home. The lady had complained to the home directly but was dissatisfied with their approach to resolving the complaints. The relationship between the home staff and the family of the resident was not productive and the home was threatening to ask the elderly resident to leave. This case brought to light significant weaknesses in the rights of the resident to remain in a home that met their needs. The COPNI legal team facilitated a series of meetings and mediated a compromise agreement that allowed the older person to remain in the nursing home. COPNI plan to take forward future work to examine the contractual arrangements between the Trusts and private providers to establish the extent to which the older peoples' rights are established and protected.

**Aids and Adaptation case**

The Commissioner was approached by the daughter of an older man who had applied for an aids and adaptation grant from the NIHE to have an extension built onto his house to assist him to live independently with a disability. Issues had arisen at a late stage of the building work in relation to the practicality of the design and the failure of the process to identify and account for deterioration of the older person's health

between the design and build phases of the work. Despite an intermediary agent being tasked with ensuring the work went smoothly relationships had broken down between the Trust, the NIHE, the intermediary and the older person and his family. As a consequence the older person did not feel safe in his own home in the presence of the contractor, the family were not adequately informed of progress and the resulting adaptation to the older person's house was not fit for purpose without further works.

Intervention by COPNI resulted in an acceptable change being agreed to the building works at no extra cost to the older person and a resolution of the various disputes between parties. This case highlighted lessons to be learned for the agencies involved – in particular a need to simplify and streamline the grant process and to provide a meaningful advocacy support service to older people to assist them through a complicated and involved process.

### **Consumer affairs case**

The daughter of an older person contacted COPNI to tell us that her father had received a commercial cold call from his existing mobile telephone network provider. She said that her father was persuaded to place an order for an additional mobile phone hand set. She said her father did not intend to order a new set, but one was sent and her father was charged for its purchase. The un-used hand set remained in its package and her father was charged for two phones over a prolonged period. When the matter came to the attention of the daughter she was unable to obtain reimbursement.

COPNI intervened at the request of the older person. Working through the Communications Regulator OFCOM, the case was ultimately resolved and a full reimbursement of the costs secured. This case highlighted the risks of sharp commercial practice that telephone sales calls can carry. This case may also be used in the examination of risks of financial abuse to be taken forward by the new Commissioner.



### **Inquest case**

An older person was admitted to hospital from the Emergency Department. The person was to be transferred to another hospital for further treatment. The family member who accompanied the older person was sent home and told they would be contacted with a treatment update. Paramedics attended to transfer the older person, but in the interim the older person had passed away. The family was aggrieved that they were not able to be with their elderly relative at the time of their passing. An inquest into the matter was in process and COPNI was asked by the pro-bono Committee of the N.I. Bar Library to provide support to the family. COPNI helped them navigate the inquest processes, hear the circumstances of the case and examine the changes that needed to be made to the hospital processes and procedures following the incident with a view to providing advice to the Trust involved on improvements to processes and procedures.

### **Responses to public consultations**

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

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Consultation Organiser	Consultation
Department of Health, Social Services and Public Safety (now Department of Health)	Donaldson Report Recommendations Consultation
Utility Regulator for Northern Ireland	Consumer Protection Strategy 2015-16 – 2019-20
Translink	Future Ticketing System Consultation
Western Health and Social Care Trust	Proposal for the Future of Day Care Services for Older People
Centre for Ageing Better	The Work of the Centre for Ageing Better
Department for Enterprise, Trade and Investment (now Department for the Economy)	Contracts for Difference (CFD) Implementation in NI
Department of Justice	Unduly Lenient Sentences
Department for Enterprise, Trade and Investment (now Department for the Economy)	Consultation on a Draft Telecommunications Strategy 2015-2017 - Continuing to Connect
Northern Ireland Policing Board	Equality Impact Assessment on Policing Plan 2015-16
Department of Environment (now Department for Infrastructure)	Consultation on Unladen weight for powered mobility scooters and wheelchairs
Department for Employment and Learning (now Department for the Economy)	Further Education Strategy for Northern Ireland
Health and Social Care Board	Equality Action Plan and Disability Action Plan 2013-2018
Northern Health and Social Care Trust	Commissioning Services from Community and Voluntary Sector

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Consultation Organiser	Consultation
Department for Regional Development(now Department for Infrastructure)	Accessible Transport Strategy
Northern Health and Social Care Trust	The Future of Norfolk Court Supported Living Service
HM Treasury	Pensions Tax Relief
Lord Chief Justice	Programme of Action on Sentencing
Southern Health and Social Care Trust	Statutory Residential Home Closure
Northern Health and Social Care Trust	Statutory Residential Home Closure
NI Policing Board	Equality Impact Assessment
Office of the First and deputy First Minister (now The Executive Office)	Age, Goods, Facilities and Services
BBC	BBC Charter Renewal
Department of Health, Social Services and Public Safety (now Department of Health)	Good Management Good Records
Department of Health, Social Services and Public Safety (now Department of Health)	Publication of Statistics
Department of Justice	Access to Justice Part II Review
Equality Commission	Corporate Plan 2016-2019

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Consultation Organiser	Consultation
Department of Agriculture and Rural Development (now Department of Agriculture, Environment and Rural Affairs)	Online Primary Channel for Communicating with Customers
Department of Agriculture and Rural Development (now Department of Agriculture, Environment and Rural Affairs)	Successor to Tackling Rural Poverty and Social Isolation
Department of Health, Social Services and Public Safety (now Department of Health)	Reform of Health and Social Care Structures
Northern Ireland Policing Board	Strategic Objectives for Policing in Northern Ireland 2016 -2020
Northern Ireland Housing Executive	Inter Departmental Review of Housing Adaptations
Northern Ireland Housing Executive	Sustainable Rural Communities
NI Fire Rescue Service	Review of NIFRS People At Risk Strategy
Office of the First and deputy First Minister (now The Executive Office)	Active Ageing Strategy Indicators
Consumer Council	Draft Corporate Plan 2016 - 2021 and Forward Work Plan 2016-2017
Department of Health, Social Services and Public Safety (now Department of Health)	Diabetes Strategic Framework
NI Civil Service	Identity Assurance Strategy

## **Publications, Advice to Government and Key Milestones in 2015-16**

### **Prepared to Care? Modernising Adult Social Care in Northern Ireland**

Adult Social Care is vital for thousands of older people in Northern Ireland. Social Care refers to services provided or secured by Health and Social Care Trusts for adults who need extra support, either to live their lives as independently as possible, who are vulnerable or who may need protection. It comprises a number of services, ranging from residential and nursing care homes and the provision of aids and adaptations to domiciliary or home care support.

Adult Social Care is a key service that enables older people to remain engaged and active in their own homes and communities. Engagement with older people has made it clear to the Commissioner that there is a lot of confusion around entitlements and access to these services.

This report provided advice to government arising from a review of law and policy on Adult Social Care and sets it alongside the experience of older people making three key recommendations to government on the need to modernise Adult Social Care and support in Northern Ireland.

The Commissioner recommended that:

- Current legislation and policy guidance surrounding Adult Social Care is outdated, confusing and fragmented in Northern Ireland. Definitions and terminology used in the legislation need to be updated to fully reflect and meet the needs of older people in modern society;
- The effect of the out of date legislation and policy position is to disadvantage older people in both understanding what social care services are available to them and in terms of how to access these services; and
- Early intervention to assess need is key together with the provision of necessary support to enable older people to be fully involved in decisions about their future care needs. The introduction of a preventative type of “Support Visit”, similar to that currently offered in Scandinavia, to all over 75 year olds, would enable

information and support to be shared and assessments conducted in a more controlled, proactive and consistent way.

### **Domiciliary Care in Northern Ireland – a report of the Commissioner’s Summit**

Northern Ireland’s ageing population is set to increase by almost 87% in the next 50 years. Many older people will rely on the availability of good quality domiciliary care to retain and maintain their physical and mental wellbeing and independence. Most older people tell the Commissioner that they would wish to stay in their own homes for as long as possible. High quality and easily available domiciliary care is vital to assist older people to lead dignified and independent lives.

Over thirteen million hours of domiciliary care were provided in 2014 enabling people to continue to live in their own homes, reducing the pressure on other healthcare services.

In October 2015, following significant in-house research into complaints from older people and the views of many organisations and agencies involved in the provision of home care, the Commissioner convened a Summit to draw out evidence of the current system of home care. The Summit brought together individuals and organisations involved in the design, procurement, delivery and regulation of domiciliary care services and the participants discussed what good quality, well-resourced and sufficiently supported domiciliary care should look like in Northern Ireland.

The Commissioner’s post Summit report details her advice to government and a list of actions that must be implemented and co-ordinated to ensure that good practice in home care currently in place is strengthened and supported, and that any poor practice or system failure is interrupted and improved.

The Commissioner’s advice covered many aspects of the current system of home care delivery including:

- A regulatory framework for domiciliary care;
- Costs of domiciliary care in Northern Ireland;

- Commissioning domiciliary care;
- Workforce issues; and
- Regulatory standards and inspection methodology.

### **The Commissioner's report – a Summary of Advice to Government 2011-2015**

In September 2015, Claire Keatinge published the report of her term of office and summarised the work undertaken during the period of the Corporate Plan, *Hope, Confidence and Certainty*.

The report set out the progress of the inaugural term of a Commissioner for Older People for NI and reiterated the advice given to government throughout the period.

The Commissioner launched the report at an event for older people, during which she confirmed that she and her organisation had achieved the objectives set for the term of office and reporting to them on progress in many of the issues.

The summary report sets out what work was undertaken, the findings of the work and the advice given to government under the powers and duties of the Commissioners on a diverse range of issues including:

- Crime Clearance rates for crimes against older people;
- Combating Pensioner Poverty;
- Appreciating Age – the positive contribution of older people to NI's society and economy;
- Protecting Older People – Adult Safeguarding legislation;
- Valuing an Ageing Workforce in NI;
- Supporting older carers;
- Changing the Culture of Care Provision;
- Modernising Adult Social Care;
- Active Ageing Strategy;

- Eliminating Age Discrimination in the provision of goods, facilities and services; and
- Domiciliary Care for older people.

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

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

The publication of the Strategy occurred as the Commissioner left office and the new Commissioner Eddie Lynch will be taking forward scrutiny of how the Active Ageing Strategy will be developed by the Department for Communities, within the context of the emerging Programme for Government and the Social Strategy.

### **Anti-discrimination legislation on the basis of age**

Work by the Office of the First Minister and deputy First Minister (now The Executive Office) on the delivery of legislation to protect people from discrimination on the basis of their age is delayed by a number of challenges. The Commissioner continued during 2015-16 to represent the views of older people who are awaiting this legislation and its protections from discrimination on the basis of older age restrictions which may be arbitrary and unjustifiable. Although people are protected from ageism and discrimination in employment, older people here do not enjoy the same protections in the provision of goods, facilities and services.

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



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

### **Advanced Investigatory Practice Training**

In 2015-16, six members of the policy advice and legal teams, including two senior managers, undertook accredited training in Investigatory Practice. In advance of undertaking the use of the Commissioner's powers to undertake investigations as described in the Commissioner for Older People (NI) Act 2011, team members completed accredited training in issues such as:

- Investigatory Law, Evidence, Procedure and Best Practice;
- Advanced Investigating Interview techniques;
- Statement/Report writing and Giving Evidence in Court/Tribunal;
- Cross-examination skills; and
- Data Protection Law.

This training and development represents a significant investment in the skills and capacity of the permanent staff of the Commissioner's office.

### **Reducing Pensioner Poverty**

Claire Keatinge continued to support and advocate for the DSD "Make the Call" campaign, appearing in television advertising, promoting the message of "Make the Call" at events and in print, radio and TV media.

## **PERFORMANCE ANALYSIS**

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

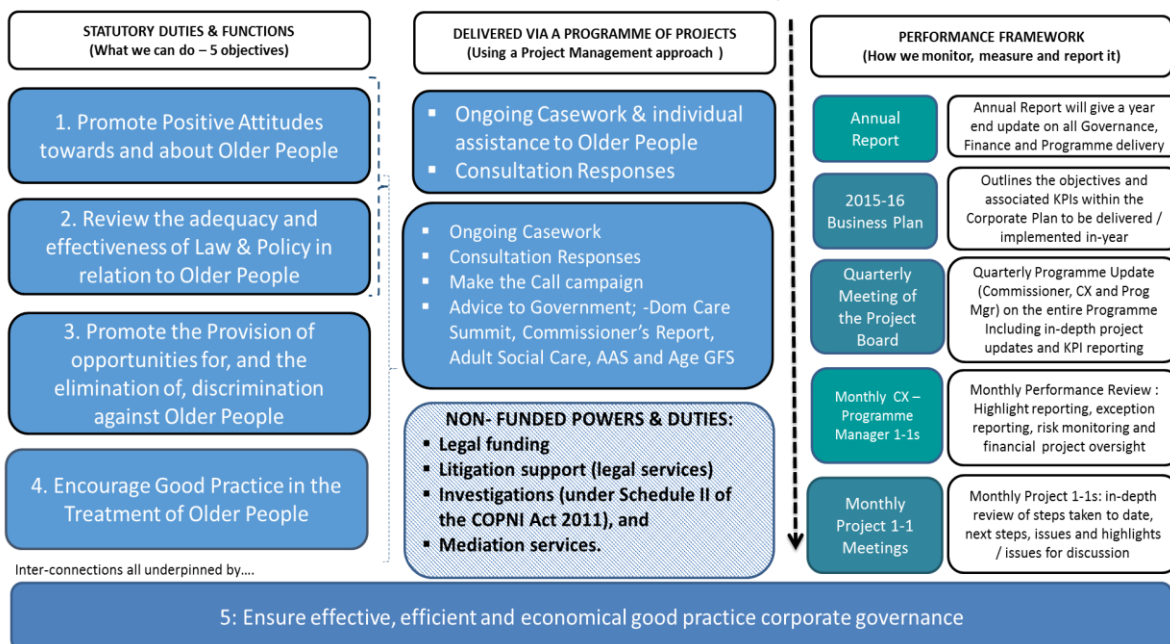
1. Promote positive attitudes towards and about older people;
2. Review the adequacy and effectiveness of law and policy in relation to older people;
3. Promote the provision of opportunities for, and the elimination of, discrimination against older people;
4. Encourage best practice in the treatment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

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

The diagram below sets out the interconnected nature of the objectives and shows the powers and duties exercised in 2015-16 and those which cannot currently be funded.

# COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND PERFORMANCE REPORT

## 2015-16: COPNI Performance Analysis



Since establishment in 2011-12, COPNI has not been adequately funded to exercise all of its statutory duties. Priority has been given to the exercise of duties relating to the objectives above as the Commissioner considered that the organisation would maximise value for money and effectiveness in supporting older people. The legal powers and duties not yet funded are;

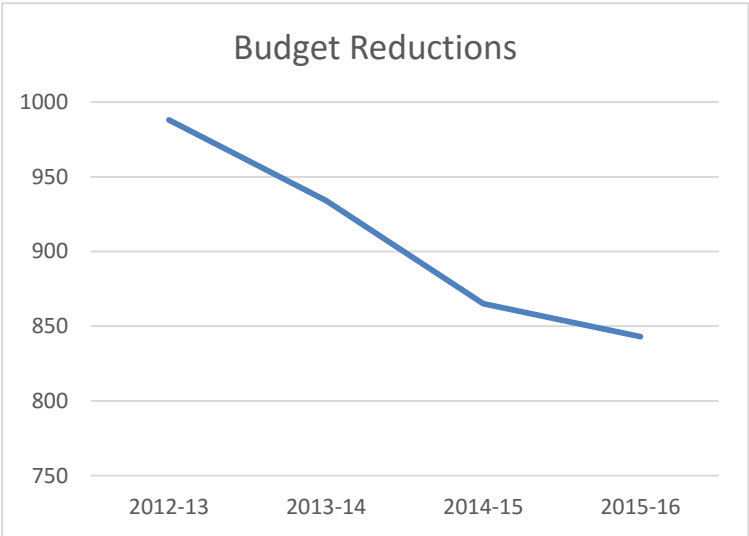
- Legal funding
- Litigation support (legal services)
- Investigations (under Schedule II of the COPNI Act 2011), and
- Mediation services.

The Commissioner for Older People was established in 2011, just as austerity was beginning to impact on government budgets in Northern Ireland. In the first year or 18 months the relatively austere budget was manageable as the Commissioner was setting up the organisation, recruiting staff, setting a Corporate Plan agenda and commencing the use of powers and duties. However, since 2012-13, the organisation

has had to make difficult choices in the expenditure of its budget and has sought to maximise the effectiveness of services to older people and advice to government.

Demand for some of the services which have not yet been affordable is increasing and is being carefully managed, however, a similar trend of year on year reductions of funding will inevitably erode the quantity and quality of the services currently provided.

Despite in-year reductions in budget, COPNI delivered all the objectives set in the 2015-16 business plan. The budget cuts put pressure on some of the projects and changes were made in terms of the size and scale of events, or the quality of published reports, but the high quality of evidence based policy advice and the casework assistance to individual older people was prioritised and maintained. The figure below demonstrates the year-on-year reduction to the COPNI budget.



Year	Budget (£k)
2012-13	988
2013-14	934
2014-15	865
2015-16	843

## Financial Performance

The Commissioner was funded by OFMdFM (now TEO) in 2015-16. In year pressures and easements are reported to the Department through quarterly monitoring rounds. The opening budget allocation was £822,000. This was made up of £812,000 resource and £10,000 depreciation. The opening allocation included a 7% reduction on 2014-15 opening baselines.

An additional £8,000 was allocated for depreciation following the June Monitoring round. This increased the budget allocation to £830,000 (£812,000 resource and £18,000 depreciation).

An additional £12,000 was allocated to fund pension increases following the October monitoring round. After the October monitoring round the budget was £842,000 (£824,000 resource and £18,000 depreciation).

At the January monitoring round £4,000 was reallocated from resource to capital and an additional £1,000 was allocated for depreciation. The final budget for the year to 31 March 2016 was £843,000.

The actual expenditure for 2015-16 per the audited accounts against the final budget is shown below:

	<b>Actual Expenditure to 31 March 2016</b>	<b>Budget to 31 March 2016</b>
	<b>£</b>	<b>£</b>
Resource	818,612	820,000
Capital	3,844	4,000
Depreciation	17,712	19,000
<b>Total</b>	<b>840,168</b>	<b>843,000</b>

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

### **Sustainability Report**

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



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

**Date:** 3 November 2016

## **ACCOUNTABILITY REPORT**

## **CORPORATE GOVERNANCE REPORT**

### **DIRECTORS' REPORT**

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

#### **Commissioner**

Claire Keatinge was appointed the Commissioner for Older People for Northern Ireland by the First Minister and Deputy First Minister (now The Executive Office) on the 14 November 2011 for a period of 4 years. Ms Keatinge did not seek reappointment and the role of Commissioner was vacant until 14 June 2016 when Eddie Lynch took up the position of the Commissioner for Older People for Northern Ireland.

As well as holding the office of the Commissioner for Older People Northern Ireland the Commissioner is also the Accounting Officer. The Chief Executive was appointed as Accounting Officer for the period from November 2015 until June 2016 when the post of Commissioner was vacant.

**Senior Management Team**

The members of the Senior Management Team are:

- Eddie Lynch            Commissioner for Older People for Northern Ireland (June 2016)
- Claire Keatinge        Commissioner for Older People for Northern Ireland (April 2015 – November 2015)
- Evelyn Hoy            Chief Executive
- Emer Boyle            Head of Legal and Policy Advice.

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

**Audit and Risk Assurance Committee**

The Audit and Risk Assurance Committee operates in accordance with the principles in Managing Public Money Northern Ireland and the Department of Finance and Personnel (now the Department of Finance) Audit and Risk Assurance Handbook (NI). The Audit and Risk Assurance Committee provides the Senior Management Team with a means of independent assurance and objective review of COPNI’s financial systems, financial information and internal control mechanisms. Membership and attendance at this committee is detailed in the governance report below.

**Register of Interests**

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



### **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the Northern Ireland Audit Office. The fee for the audit of the financial statements for 2015-16 is estimated to be £10,520 (2014-15, £11,205).

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 2016 COPNI paid 100% of its invoices within 30 days (99.6% 2014-15) and 97.4% within 10 days (96.8% 2014-15).

### **Information Assurance**

Effective information security is a key priority for COPNI and it recognises that stringent principles of information security must be applied to all information it holds. There were no personal data related incidents in 2015-16.

**Professional Advisers**

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

Internal Auditors: ASM  
20 Rosemary Street  
Belfast  
BT1 6DH

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

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

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

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

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

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

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

The Accounting Officer can confirm that:

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

The Accounting Officer can confirm that:

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

## **GOVERNANCE STATEMENT**

### **Introduction**

This Governance Statement for the Commissioner for Older People for Northern Ireland sets out the governance structures, risk management and internal control procedures that were operated during the 2015-16 financial year and up to the date of approval of the Annual Report and Accounts. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and Personnel (now 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 and Personnel's (now the Department of Finance) guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013, as far as possible in its capacity as a small arm's length body. As such, it does not comply with the code provisions relating to a Minister. Apart from the specific exceptions noted above, I am content that COPNI complies with the principles set out in the Code of Good Practice (NI) 2013. The Commissioner for Older People for Northern Ireland is a Corporation Sole.

### **Scope of Responsibility**

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

The Management Statement and Financial Memorandum was due to be reviewed in 2015-16. This process has begun.

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

### **Scope of Responsibility (cont'd.)**

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

### **Ministers**

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

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

There were no Ministerial Directions in the year.

### **The Sponsoring Body**

The sponsoring body during 2015-16 was the Office of the First Minister and Deputy First Minister (now The Executive Office). This changed to the Department for Communities in May 2016. The sponsoring body supports the delivery of effective corporate governance within COPNI. The Management Statement and Financial Memorandum sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. It also sets out the conditions on which grant-in-aid is paid to COPNI and the delegations within which the organisation operates. COPNI’s only source of funding is grant-in-aid provided by the sponsoring body.

### **The Sponsoring Body (cont'd)**

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

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

COPNI's Audit and Risk Assurance Committee is independent of the organisation and does not have any executive powers. It comprises of members appointed through open competition. The Audit and Risk Assurance Committee provides independent assurance and objective review of COPNI's financial systems, financial information and internal control systems. The Audit and Risk Assurance Committee's responsibilities are set out in its Terms of Reference.

The Audit and Risk Assurance Committee met four times during the 2015-16 year. Unreserved minutes of the Audit and Risk Assurance Committee are available on request. A register of financial and personal interests of the Audit and Risk Assurance Committee members and of the Senior Management Team is maintained. Formal agendas, papers and reports are supplied to the Audit and Risk Assurance Committee members in a timely manner.

Information presented to the Audit and Risk Assurance Committee is drafted and then proceeds through the necessary internal clearance procedures before being presented as formal agendas, papers and reports to the Audit and Risk Assurance Committee. This ensures a high quality of reliable and up to date information is presented for the Audit and Risk Assurance Committee's consideration. The Audit and Risk Assurance Committee is content with the quality and reliability of the information presented during 2015-16.

**Audit and Risk Assurance Committee (cont'd)**

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

Member	Meetings Attended	Out of a Possible
Mr Gerard Campbell (Chairman)	4	4
Mrs Breidge Gadd	3	4
Mrs Julie Erskine	4	4
Mr Don MacKay	4	4

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All Board meetings during the 2015-16 financial year were fully quorate. There were 2 male and 2 female members of the Risk and Assurance Committee at 31 March 2016.

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

The current members' term of office ended in March 16. This term was extended by one year until March 2017. A recruitment process for new members will begin in December 2016 or January 2017.

**Senior Management Team**

The Senior Management Team consists of:

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



### **Senior Management Team (cont'd.)**

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

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

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

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

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

**Internal Control and Risk Management (cont'd.)**

The principal risks facing COPNI have been identified as:

Risks	Description
1	Financial resources are further diminished as a result of a reduction to the 2016-2017 budget allocation.  Risk newly identified in year.
2	Operational uncertainties arising from Departmental reorganisation.
3	Strategic uncertainties due to the COPNI's financial baseline.  Risk newly identified in year.
4	COPNI's reduced headcount restricts the incoming Commissioner's capacity to develop and deliver a new Corporate Plan.
5	Unable to exercise statutory duties.

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

In the conduct of COPNI's work relating to the Commissioner's role as an independent champion for older people the risk appetite is less conservative. When necessary, after due consideration, issues relating to older people and their interests may need to be managed in a less risk averse way. These actions could include making public statements, drawing to the Government's attention failures in services, policy or legislation, taking forward a judicial review or a formal investigation into allegations of

### **Internal Control and Risk Management (cont'd.)**

abuse or systemic failure of protection of older peoples' rights. In any such cases the Commissioner will exercise his statutory duties decisively and in a way that increases protection to older people.

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

### **External Audit**

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

### **Internal Audit**

COPNI has an outsourced internal audit service. The contract is currently held by ASM. The internal audit work concentrates on areas of key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan approved by the Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee set an audit strategy and work plan for the financial year 2015-16, which was carried out by ASM.

### **Internal Audit (cont'd.)**

The main remit of the Internal Audit function is to provide the Accounting Officer with an independent and objective opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The Annual Opinion and Report, provided by the Internal Audit function, is a key element of the framework of assurance that the Accounting Officer needs to inform this Governance Statement. The Internal Audit function operates in accordance with HM Treasury's Public Sector Internal Audit Standards (PSIAS).

The annual internal audit plan for 2015-16 included the following reviews:

- Follow up Review 2015-16 – Satisfactory Assurance;
- Risk Management and Corporate Governance to include Complaints Handling – Satisfactory Assurance; and
- Procurement and Contract Management – Satisfactory Assurance.

For the period 2015-16 ASM has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

### **Fraud Reporting**

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

During the period 1 April 2015 to 31 March 2016 COPNI did not report any attempted frauds.

### **Whistleblowing**

There were no notified whistleblowing instances during 2015-16.

### **Data Protection**

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

### **Complaints**

COPNI received one complaint from a member of the public. After investigation the complaint was not upheld, the complainant was advised of his right to appeal the matter. This was reported to the Audit and Risk Assurance Committee.

### **Internal Governances Divergences**

The Commissioner, Ms Claire Keatinge, did not seek reappointment and completed her term of office in November 2015. OFMdFM (now TEO) was responsible for the appointment of a new Commissioner. It was known that delays in the appointment of a new Commissioner would create a period when no Commissioner was in post. Following discussion with the Department and separate, independent legal advice interim governance arrangements were developed and agreed, allowing the organisation to remain functional and to continue to deliver the objectives in the Business Plan during the period without a Commissioner. The Chief Executive Evelyn Hoy was appointed as Accounting Officer from November 2015 and remained in as such until the appointment of a new Commissioner in June 2016. Ms Hoy exercised the duties of the Accounting Officer until 14 May 2016, when the designation was transferred to the new Commissioner for Older People on his appointment. The new Commissioner has received assurances from the (then) Accounting Officer that the responsibilities above were adhered to during the interregnum between Commissioners.

**Internal Governances Divergences (cont'd.)**

The period without a Commissioner was identified as carrying a number of risks in COPNI's risk register. Mitigating actions were carried out and the risks identified did not materialise. Throughout the interregnum the Chief Executive was grateful for the advice and support of the Audit and Risk Assurance Committee and officials of the Department.

## REMUNERATION AND STAFF REPORT

### REMUNERATION REPORT

#### Remuneration Policy

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

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

#### The Commissioner

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

Claire Keatinge was appointed as the inaugural Commissioner by the First Minister and Deputy First Minister in November 2011. Claire did not seek reappointment at the end of her term of office in November 2015. Following a recruitment process Eddie Lynch was appointed as Commissioner and he took up the position in June 2016. The term of office is four years with the potential to serve one further four year term.

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

The members of the Commission's Audit and Risk Assurance Committee (ARAC) were appointed through open competition. The term of office is four years.

The Chairperson and is remunerated at a rate of £320 per meeting (the Committee usually meets four times per year) and £320 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

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

### **Permanent Appointments**

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

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

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

### **Salary and Pension Entitlements**

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



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

Remuneration	2015-16					2014-15				
	Salary £'000	Bonus Payments £'000	Benefits in kind (To nearest £100)	Pension benefits (To nearest £1000)	Total £'000	Salary £'000	Bonus Payments £'000	Benefits in kind (To nearest £100)	Pension benefits (To nearest £1000)	Total £'000
<b>Senior Management</b>										
<b>Claire Keatinge Commissioner</b>	45-50 (75-80 full year equivalent)	-	-	22,000	70- 75	75- 80	-	-	32,000	105- 110
<b>Evelyn Hoy Chief Executive</b>	50-55	-	-	78,000	130- 135	50- 55	-	-	36,000	85-90
<b>Emer Boyle Head of Legal and Policy Advice</b>	45-50	-	-	48,000	90- 95	45- 50	-	-	19,000	65-70

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

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

### **Salary**

'Salary' includes gross salary; performance pay or bonuses; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

### **Benefits in Kind**

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

### **Bonus Payments**

No senior officials received any bonus payments.

**Pension Entitlements (Audited information)**

Officials	Accrued pension at pension age as at 31/03/16 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/16	CETV at 31/03/15	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
<b>Claire Keatinge Commissioner (April 2015 – November 2015)</b>	10-15 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	197	173	12
<b>Evelyn Hoy Chief Executive</b>	25-30 Plus lump sum of 0-5	2.5-5 Plus lump sum of 0-2.5	420	346	39
<b>Emer Boyle Head of Legal and Policy Advice</b>	0-5 Plus lump sum of 0-5	2.5-5 Plus lump sum of 0-2.5	34	10	21

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

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by the Assembly each year.

From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 were eligible for membership of the Nuvos arrangement or they could have opted for a partnership pension account. Nuvos is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, Alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved to Alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is also a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

**Northern Ireland Civil Service (NICS) Pension Arrangements (cont'd)**

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Increases are applied from April and are determined by the CPI figure for the preceding September. The CPI in September 2015 was negative (-0.1%) and HM Treasury has announced that there will be no increase to public service pensions from April 2016. Therefore public service pensions will remain at their current level.

Employee contribution rates for all members for the period covering 1st April 2016 – 31st March 2017 are as follows:

**Scheme Year 1<sup>st</sup> April 2016 to 31 March 2017**

<b>Annualised Rate of Pensionable Earnings (Salary Bands)</b>		<b>Contribution rates – Classic Members or classic members who have moved to alpha</b>		<b>Contribution rates – All other members</b>	
<b>From</b>	<b>To</b>	<b>From 01 April 2015 to 31 March 2016</b>		<b>From 01 April 2015 to 31 March 2016</b>	
£0	£15,000.99	3.8%		4.6%	
£15,001.00	£21,210.99	4.6%		4.6%	
£21,211.00	£48,471.99	5.45%		5.45%	
£47,472.00	£150,000.99	7.35%		7.35%	
£150,001.00 and above		8.05%		8.05%	

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

### **Northern Ireland Civil Service (NICS) Pension Arrangements (cont'd)**

Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 14.7% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at, or over pension age. Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal pension age in alpha is linked to the member's State Pension Age but cannot be before 65. Further details about the CSP arrangements can be found at the website: <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>.

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension

### **Cash Equivalent Transfer Values (cont'd.)**

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 NICIS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETV's are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. The actuarial factors used to calculate CETV's changed during the 2015-16 year and, consequently, CETV figures increased even without any further pension accrual. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

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

There were no payments made for compensation for loss of office during the year ended 31<sup>st</sup> March 2016.

**Fair Pay Disclosure (Audited information)**

	2015-16	2014-15
	£'000	£'000
Band of highest paid directors total remuneration	50 – 55	75 - 80
Median total remuneration	28,500	28,500
Ratio	1.8	2.7

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

**Staff Report**

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

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

Band	Number of staff	Number of staff
	2016	2015
Commissioner (Public Appointment)	0	1
Grade 6	1	1
Grade 7	1	1



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

	Permanently Employed Staff £	Others £	2015-16 Total £	2014-15 Total £
Wages and Salaries	419,845	45,715	465,560	536,642
Social Security Costs	29,011	0	29,011	37,643
Other Pension Costs	92,518	0	92,518	81,168
<b>Total</b>	<b>541,374</b>	<b>45,715</b>	<b>587,089</b>	<b>655,453</b>

Others include the cost of five workers sourced from employment agencies at a cost of £39,524 (2015: £87,156).

**Pension Arrangements**

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commissioner for Older People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2016.

For 2015-16, employers’ contributions of £90,357 were payable to the NICS pension arrangements (2014-15 £80,050) at one of four rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme’s Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rate for the

**Pension Arrangements (cont'd.)**

introduction of the alpha from April 2015. For 2016-17, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2015-16 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 £1,003 (2014-15 £992) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 3% to 14.7% (2014-15 3% to 12.5%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay.

In addition, employer contributions of £111, 0.5% (2014-15 £112, 0.8%) of pensionable pay, were payable to the NICS Pension Arrangements 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.

**Average Number of people employed (Audited Information)**

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

	Permanently Employed Staff	Others	2015-16 Total	2014-15 Total
Directly Employed	12	-	12	11
Other	-	2	2	4
<b>Total</b>	<b>12</b>	<b>2</b>	<b>14</b>	<b>15</b>

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

	2016			2015		
	Male	Female	Total	Male	Female	Total
Commissioner	0	0	0	0	1	1
Other Senior Management	0	2	2	0	2	2
Other Staff	3	9	12	3	8	11
<b>Total</b>	<b>3</b>	<b>11</b>	<b>14</b>	<b>3</b>	<b>11</b>	<b>14</b>

**Sickness Absence**

The total number of working days lost through sickness during the period by COPNI staff was 38 days. This represented 1.2% of available working days for COPNI employees. Sickness absence during the previous financial year was 185 days, representing 5.5% of available working days.

**Consultancy Costs**

There were no consultancy costs incurred in 2015-16.

**Equality**

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

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

### **Off Payroll Engagements**

There were no off payroll engagements in 2015-16.

### **Exit Packages**

There were no exit packages in 2015-16.

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

### Regularity of Expenditure

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

### Fees and Charges (Audited Information)

COPNI did not earn any income from fees and charges in 2015-16. (2014-15 £0).

### Remote Contingent Liabilities (Audited Information)

There were no remote contingent liabilities in 2015-16. (2014-15 £0).

### Long Term Expenditure Trends

The actual expenditure for the financial years 2013-14, 2014-15 and 2015-16 is shown below.

	Actual Expenditure to 31 March 2016 £	Actual Expenditure to 31 March 2015 £	Actual Expenditure to 31 March 2014 £
Resource	818,612	835,847	891,971
Capital	3,844	18,562	17,874
Depreciation	17,712	17,331	12,037
<b>Total</b>	<b>840,168</b>	<b>871,740</b>	<b>921,882</b>

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

<b>Fruitless Payments</b>	<b>2015-16</b>	<b>2014-15</b>
Total number of losses	-	1
Value of total losses	-	£274



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

**Date:** 3 November 2016

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

I certify that I have audited the financial statements of the Commissioner for Older People for Northern Ireland for the year ended 31 March 2016 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. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and the Accountability Report that is described in those reports as having been audited.

### **Respective responsibilities of the Accounting Officer and auditor**

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

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Commissioner for Older People for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Commissioner for Older People for Northern Ireland; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

### **Opinion on regularity**

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

### **Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view of the state of the Commissioner for Older People for Northern Ireland's affairs as at 31 March 2016 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and The Executive Office's (formerly the Office of the First Minister and deputy First Minister) directions issued thereunder.

### **Opinion on other matters**

In my opinion:

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

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

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

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

### **Report**

I have no observations to make on these financial statements.



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

*10 November 2016*



**Statement of Comprehensive Net Expenditure  
for the year ended 31 March 2016**

		2015-16	2014-15
		£	£
<b>Expenditure</b>			
Staff costs	3	587,089	655,453
Other expenditure	4	231,523	180,394
Depreciation and amortisation	4	17,712	17,331
<b>Net expenditure for the year</b>		<b>836,324</b>	<b>853,178</b>
 <b>Other comprehensive net expenditure</b>			
Net gain on revaluation of plant and equipment	5	(313)	(193)
<b>Comprehensive net expenditure for the year</b>		<b>836,011</b>	<b>852,985</b>

The notes on pages 67 to 80 form part of these accounts

**Statement of Financial Position  
as at 31 March 2016**

	Note	2015-16 £	2014-15 £
<b>Non-Current assets</b>			
Plant, plant and equipment	5	15,597	21,971
Intangible assets	6	7,388	14,569
<b>Total non-current assets</b>		<b>22,985</b>	<b>36,540</b>
<b>Current assets</b>			
Trade and other receivables	8	8,139	7,619
Cash and cash equivalents	9	53,807	46,012
<b>Total current assets</b>		<b>61,946</b>	<b>53,631</b>
<b>Total assets</b>		<b>84,931</b>	<b>90,171</b>
<b>Current liabilities</b>			
Trade and other payables	10	38,241	27,470
<b>Total current liabilities</b>		<b>38,241</b>	<b>27,470</b>
<b>Total assets less total liabilities</b>		<b>46,690</b>	<b>62,701</b>
<b>Taxpayers' equity</b>			
Revaluation reserve		679	366
General reserve		46,011	62,335
<b>Total Equity</b>		<b>46,690</b>	<b>62,701</b>

The financial statements on pages 63 to 66 were approved by the Commissioner and were signed by:




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

**Date:** 3 November 2016

The notes on pages 67 to 80 form part of these accounts

**Statement of Cash Flows**  
**for the year ended 31 March 2016**

		<b>2015-16</b>	<b>2014-15</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>			
Net deficit		(836,324)	(853,178)
Adjustments for:			
Depreciation	5	7,675	7,416
Amortisation	6	10,037	9,915
Diminution in value of plant and equipment	7	-	73
Decrease in trade and other receivables	8	(520)	(5,736)
Increase/(Decrease) in trade and other payables	10	10,771	(61,188)
Less movements in payables for capital items not passing through the Net Expenditure account	10	-	9,962
<b>Net cash outflow from operating activities</b>		<b>(808,361)</b>	<b>(892,736)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	5	(988)	(11,743)
Purchase of intangible assets	6	(2,856)	(16,781)
<b>Net cash outflow from investing activities</b>		<b>(3,844)</b>	<b>(28,524)</b>
<b>Cash flow from financing activities</b>			
Financing from OFMdfM (now TEO)		820,000	863,000
<b>Net financing</b>		<b>820,000</b>	<b>863,000</b>
<b>Net Increase/(Decrease)in cash and cash equivalents in the period</b>	9	<b>7,795</b>	<b>(58,260)</b>
Cash and cash equivalents at the beginning of the period		46,012	104,272
<b>Cash and cash equivalents at the end of the period</b>	<b>9</b>	<b>53,807</b>	<b>46,012</b>

The notes on pages 67 to 80 form part of these accounts

**Statement of Changes in Taxpayers' Equity  
for the year ended 31 March 2016**

	General Fund	Revaluation Reserve	Taxpayers' Equity
Note			
	£	£	£
<b>Balance at 31 March 2014</b>	<b>52,513</b>	<b>173</b>	<b>52,686</b>
Grant-in aid from OFMdFM (now TEO)	863,000	-	863,000
Comprehensive Net Expenditure for the Year	(853,178)	-	(853,178)
Revaluation of Plant and Equipment	-	193	193
<b>Balance at 31 March 2015</b>	<b>62,335</b>	<b>366</b>	<b>62,701</b>
Grant-in aid from OFMdFM (now TEO)	820,000	-	820,000
Comprehensive Net Expenditure for the year	(836,324)	-	(836,324)
Revaluation of Plant and Equipment	-	313	313
<b>Balance at 31 March 2016</b>	<b>46,011</b>	<b>679</b>	<b>46,690</b>

The notes on pages 67 to 80 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 2015-16 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel (now Department of Finance) for Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commissioner for Older People for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Older People for Northern Ireland are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### **Accounting convention**

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

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

Non-Current Assets are capitalised if they are capable of being used for a period which exceeds one year and they individually cost at least £500 or they satisfy the criteria of a grouped asset i.e. collectively have a cost of at least £500 and are functionally interdependent. Non-current assets are fully funded by the Office of the First Minister and Deputy First Minister (now The Executive Office). 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:

**Non-current assets (cont'd.)**

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

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

**Grant-in-aid**

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

**Financial Instruments**

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

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

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

### **Provisions**

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

### **Taxation**

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

### **Pensions**

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

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

## **2. STATEMENT OF OPERATING COSTS BY OPERATING SEGMENT**

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

**3. STAFF COSTS**

	<b>2015-16</b>	<b>2014-15</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	465,560	536,642
Social Security Costs	29,011	37,643
Other Pension Costs	92,518	81,168
<b>Total</b>	<b>587,089</b>	<b>655,453</b>

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



COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND  
FINANCIAL STATEMENTS

<b>4. OTHER EXPENDITURE</b>	<b>2015-2016</b>	<b>2014 -2015</b>
<b>General costs</b>	<b>£</b>	<b>£</b>
External auditors' remuneration	10,520	12,800
Recruitment	7,549	12,421
Staff Training, Development and Welfare	21,464	4,276
Office consumables	2,581	3,269
IT services and maintenance	22,548	19,708
Travel and subsistence costs for the Commissioner	2,074	4,697
Telephone	5,235	5,361
Promotions and Media Engagement	4,150	4,032
IT consumables	2,321	2,777
Postage	902	247
Miscellaneous	435	229
Events and Catering	10,381	3,131
Travel and subsistence for staff	5,683	3,172
Internal audit costs	6,882	8,700
Accountancy	-	1,000
Research and Publications	52,873	8,549
Policy and Legal Costs	8,259	14,043
Equipment not capitalised	1,489	683
Literature and membership	3,196	7,784
Pension Administration Costs	1,678	1,056
Rents, rates, heating, lighting and service charges	61,000	61,067
Other costs – buildings	303	1,319
Diminution on value of Plant and Equipment	-	73
<b>Total expenditure before depreciation and amortisation</b>	<b>231,523</b>	<b>180,394</b>
Depreciation and amortisation	17,712	17,331
<b>Total other expenditure</b>	<b>249,235</b>	<b>197,725</b>

## 5. PLANT AND EQUIPMENT

2015-16	I.T. Equipment	Office equipment	Furniture and Fittings	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2015	15,405	1,289	20,142	36,836
Additions	988	-	-	988
Revaluations	131	-	322	453
<b>At 31 March 2016</b>	<b>16,524</b>	<b>1,289</b>	<b>20,464</b>	<b>38,277</b>
<b>Depreciation</b>				
At 1 April 2015	10,165	1,037	3,663	14,865
Charge in year	5,409	252	2,014	7,675
Revaluations	81	-	59	140
<b>At 31 March 2016</b>	<b>15,655</b>	<b>1,289</b>	<b>5,736</b>	<b>22,680</b>
<b>Carrying amount at 31 March 2016</b>	<b>869</b>	<b>-</b>	<b>14,728</b>	<b>15,597</b>
<b>Carrying amount at 31 March 2015</b>	<b>5,240</b>	<b>252</b>	<b>16,479</b>	<b>21,971</b>
<b>Asset financing</b>				
Owned	869	-	14,728	15,597
<b>Carrying amount at 31 March 2016</b>	<b>869</b>	<b>-</b>	<b>14,728</b>	<b>15,597</b>

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

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

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

## 6. INTANGIBLE ASSETS

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

Intangible assets comprise software and licenses.

## 6. INTANGIBLE ASSETS (Cont'd)

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

## 7. IMPAIRMENTS

	2015-16	2014-15
	£	£
Charged directly to the Statement of Comprehensive Net Expenditure	-	73
Taken through the Revaluation Reserve	-	114
<b>Total Impairment charge for the year</b>	<b>-</b>	<b>187</b>
Impairment analysed as:		
IT Equipment - cost	-	280
IT Equipment – Accumulated Depreciation	-	(93)
<b>Total Impairment charge for the year</b>	<b>-</b>	<b>187</b>

## 8. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2015-16	2014-15
	£	£
Amounts falling due within one year:		
Other Receivables	-	325
Prepayments and Accrued income	8,139	7,294
	<b>8,139</b>	<b>7,619</b>

## 9. CASH AND CASH EQUIVALENTS

	2015-16	2014-15
	£	£
Balance at 1 April	46,012	104,272
Net change in cash and cash equivalent balances	7,795	(58,260)
<b>Balance at 31 March</b>	<b>53,807</b>	<b>46,012</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	53,807	46,012
<b>Balance at 31 March</b>	<b>53,807</b>	<b>46,012</b>

## 10. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2015-16	2014-15
	£	£
<b>Amounts falling due within one year:</b>		
Trade Payables	3,487	31
Accruals	34,754	27,439
	<b>38,241</b>	<b>27,470</b>

## 11. CAPITAL COMMITMENTS

There were no capital commitments at 31 March 2016.

## **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 was renewed from April 2016 until July 2021.

## **13. CONTINGENT LIABILITIES**

There were no contingent liabilities in 2015-16. (2014-15 £0)

## **14. RELATED-PARTY TRANSACTIONS**

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



**14. RELATED-PARTY TRANSACTIONS (cont'd.)**

	<b>2015-2016</b>	<b>2014-2015</b>
<b>OFMdfM (now TEO)</b>		
Grant-in-Aid	820,000	863,000
Total income from Related Parties	<b>820,000</b>	<b>863,000</b>
<b>Equality Commission for Northern Ireland</b>		
IT services - amount outstanding at the year-end was £0 (2015 - £0)	19,110	18,500
Premises - amount outstanding at the year-end was £0 (2015 - £0)	69,140	66,983
Finance support – amount outstanding at the year-end was £0 (2015 - £0)	1,000	1,000
	<b>89,250</b>	<b>86,483</b>
<b>Department of Finance and Personnel (now the Department of Finance)</b>		
Business and Professional Services– amount outstanding at the year-end was £0 (2015: £0)	1,678	5,488
Design and Printing – amount outstanding at the year-end was £0 (2015: £0)	-	161
	<b>1,678</b>	<b>5,649</b>
<b>Total expenditure with related parties</b>	<b>90,928</b>	<b>92,132</b>

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

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

The post of Commissioner for Older People was vacant from November 2015, when the Commissioner's term ended, until June 2016 when Eddie Lynch took up the post.

The sponsoring department changed from Office for the First and Deputy First Minister (now The Executive Office) to the Department for Communities in May 2016.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 10 November 2016.