



Commissioner for **Older People**  
for Northern Ireland

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

**Annual Report and Financial Statements  
for the year ended 31 March 2013**





# The Commissioner for Older People for Northern Ireland

## Annual Report and Financial Statements for the year ended 31 March 2013

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

17 December 2013

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# Commissioner's Foreword



Older people, and what matters to them, have been central to the development of the work of the office of the Commissioner for Older People for Northern Ireland.

I am committed to real, positive change for older people through the work of this office. During 2012-13, I undertook an engagement programme with older people and the organisations that work with them. I sought and listened to many opinions and experiences of older people. Those discussions influenced the priorities for action in my first corporate plan, *Hope, Confidence and Certainty 2013-15*, which was published recently.

This is a relatively new, but swiftly maturing organisation. COPNI delivers high quality, accountable governance within the frameworks required for the management of public funds so that it operates as an effective, independent champion for older people.

As I look to the future for the organisation, and the recruitment of permanent staff, I aim to create an increasingly effective organisation that can deliver its priority strategic objectives contained in *Hope, Confidence and Certainty*, and that can support real, positive change for older people in Northern Ireland.

A handwritten signature in blue ink, reading 'Claire Keatinge'. The signature is fluid and cursive, with a long horizontal stroke at the end.

**Claire Keatinge**  
Accounting Officer

# Commissioner's Report

## **Commissioner**

Claire Keatinge was appointed the Commissioner for Older People for Northern Ireland by the First Minister and deputy First Minister on the 14 November 2011. She was appointed for a period of 4 years.

## **Accounting Officer**

Claire Keatinge.

## **Senior Management Team**

Evelyn Hoy - Head of Operations (from 14 May 2012 – 30 August 2013).

Frank Fleming – Corporate Services Manager (15 November 2011 to 14 May 2012).

The duties carried out by Head of Operations have, since 2<sup>nd</sup> September, been the responsibility of the newly formed office of the Chief Executive. That position was filled by the current incumbent, Ms Evelyn Hoy, on the 2<sup>nd</sup> September.

The duties carried out by Corporate Services Manager are now assigned to Finance and Governance Manager, the incumbent is Mr Gerard McKeown.

## **Audit and Risk Assurance Committee**

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

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

Members - Mr Gerard Campbell (Chairperson), Ms Breidge Gadd, Ms Julie Erskine and Mr Don MacKay.

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

In attendance – the Commissioner, the Head of Operations, the Finance Manager (as required) and secretariat support.

The Committee was established in May 2012 and held its inaugural meeting. Further ARAC meetings were held during the year to 31 March 2013 in September 2012, December 2012 and March 2013. Since the year end the Committee has met in June 2013 and quarterly meetings have been scheduled until 30<sup>th</sup> June 2014.

# Management Commentary

## History

The Commissioner for Older People for Northern Ireland (COPNI) was established in November 2011 under the Commissioner for Older People Act (Northern Ireland) 2011. It is a Non-Departmental Public Body (NDPB) of the Office of the First Minister and deputy First Minister and falls within the scope of that departmental boundary.

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

The Commissioner, who is the Accounting Officer for the organisation, in 2012-13, reported directly to the OFMDFM Accounting Officer on NDPB matters.

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

The Commissioner's main duties are:

- ✦ to promote awareness of matters relating to the interests of older persons and of the need to safeguard those interests;
- ✦ to keep under review the adequacy and effectiveness of law and practice affecting the interests of older persons;
- ✦ to keep under review the adequacy and effectiveness of services provided for older persons by relevant authorities;
- ✦ to promote the provision of opportunities for and the elimination of discrimination against older persons;
- ✦ to encourage best practice in the treatment of older persons;
- ✦ to promote positive attitudes towards older persons and encourage participation by older persons in public life;
- ✦ to advise the Secretary of State, the Executive Committee of the Assembly and a relevant authority on matters concerning the interests of older persons as soon as is reasonably practicable after the receipt of a request for advice and on any other occasions that the Commissioner thinks appropriate;
- ✦ to take reasonable steps to ensure that older persons are made aware of the functions of the Commissioner, the location of the Commissioner's office and ways to communicate with the Commissioner; and
- ✦ to take reasonable steps to ensure that older persons are encouraged to communicate with the Commissioner, to seek the views of older persons concerning the exercise of the Commissioner's functions and that the services of the Commissioner are, so far as practicable, made available to older persons in the locality in which they live.

## Principal Activities

The Commissioner's work is based upon;

- ✦ Her statutory duties and powers.
- ✦ The Commissioner's triennial Corporate Plan and annual Business Plan, as approved by the First Minister and deputy First Minister.

The Commissioner published her Corporate Plan setting out her priorities and agenda in financial year 2012/13.

## Summary of Financial Information

### Financial Performance

The Commissioner is funded by OFMDFM and the organisation's final budget for the year to 31 March 2013 was £609,000.

The budget and actual expenditure for 2012/13 is shown below:

Expenditure	Budget 2012-2013 £	Actual 2012-2013 £	Drawdown 2012-2013 £
Resource	580,500	571,305	580,500
Capital	28,500	28,427	28,500
<b>Total</b>	<b>609,000</b>	<b>599,732</b>	<b>609,000</b>

The Office of the Commissioner incurred an underspend of £9,268 (1.5%) against the final agreed budget for the year ended 31 March 2013 due to the variables and uncertainties of setting up a new organisation and not having a team of permanent staff.

The Commissioner wishes to record her thanks to OFMDFM officials and particularly to Junior Ministers for the assistance the Department has provided in this period. She expresses her gratitude for the support of staff seconded or on loan from the Equality Commission and the Department.

The Statement of Comprehensive Net Expenditure is set out in the Financial Statements at page 28 with supporting notes in the pages that follow.

## Other Financial Information

### Basis of the Accounts

The accounts have been prepared in accordance with the Accounts Direction issued by OFMDFM.

### Interest Rate and Currency Risk

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

**Going Concern**

The Statement of Financial position as at 31 March 2013 shows net assets of £31,537. The operational existence of the organisation has been guaranteed for the foreseeable future by OFMDFM, the annual budget for 2013-14 has been agreed and permanent members of staff, including the Chief Executive Officer have been recruited. A campaign of recruitment for all permanent staff is in progress.

**Risk**

The Commissioner's policy on managing risk complies with the HM Treasury Orange Book and integrates this approach into its corporate planning process. The Commissioner's policy is risk averse in relation to all corporate matters. In matters of comment, recommendations to government and fulfilling the role of independent champion for older people is to give assurance that such comments or statements reflect a sound evidence base.

The Commissioner's Risk Register has been finalised and is presented to and reviewed by the Commissioner on a regular basis and to the Audit and Risk Committee on a quarterly basis. This enables the risk environment in which the Commissioner is operating to be assessed on an ongoing basis and ensures that the organisation is best placed to respond to any changes in this environment.

**Important Events Occurring after the Period-end**

There have been no significant events since the period-end which would affect this report and the financial statements.

**Assets**

The Commissioner does not believe there is any material difference between the market and carrying value of COPNI's assets at 31 March 2013.

**Payments to Suppliers**

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

In the year to 31 March 2013 COPNI paid 99.7% of its invoices within 30 days and 88.3% within 10 days. In the prior period from 14 November 2011 to 31 March 2012 the respective figures were 64% within 30 days and 11% within 10 days. The prior period statistics have been adversely affected by the start up months when COPNI did not operate its own bank account and relied upon a related party to make payments on its behalf.

**Charitable Donations**

The Commissioner made no charitable donations during this period.

**Personal Data Related Incidents**

There were no personal data incidents to report during the period.

### **Sickness Absence Data**

The number of working days lost through sickness during the period by the Commissioner and seconded staff was 45. This represented 5.8% of available working days for those staff members. There was no sickness absence during the previous period.

### **Statement of Disclosure of Information to the Auditors**

The Accounting Officer can confirm that:

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

### **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Commissioner for Older People Act (Northern Ireland) 2011. The Comptroller and Auditor General is head of the Northern Ireland Audit Office and he and his staff are wholly independent of the organisation. He reports his findings to the Assembly.

The audit of the financial statements for 2012/13 is estimated to result in an audit fee of £11,532 (2011-12, £4,970) which is included in the Other Expenditure within the Statement of Comprehensive Net Expenditure. There were no non-audit costs paid to the organisation's auditors for either period.

### **Pensions**

The present employee (i.e. the Commissioner) is covered by the provisions of the Principal Civil Service Pension Schemes (Northern Ireland) (PCSPS) (NI). Detailed information on pensions can be found in the Remuneration Report and in Note 1 to the Accounts.

### **Register of Interests**

The Commissioner is required to register all interests, direct or indirect, which members of the public might reasonably think could influence her judgement. An up-to-date register of interests is maintained and is available for inspection at the Commissioner's offices.

### **Sustainability Report**

The Commissioner for Older People for Northern Ireland is exempted by the de minimis limit from the requirement to prepare a sustainability report.

### **Performance Measurement**

The Commissioner took up post in November 2011 and the organisation required significant development to deliver basic corporate governance, recruitment of staffing, business planning and

budget management. The Commissioner agreed a plan of work with departmental officials to deliver the foundations for future years. This included filling temporary posts, developing an organisational structure which was then approved at OFMDFM and DFP level. All internal policies and procedures were developed, including all financial checks and balances. Internal and external audit services were commissioned and operated. In the area of service to older people, the Commissioner set up a procedure for assisting individual older people and carried out an extensive engagement programme to develop priorities for corporate planning.



**Claire Keatinge**

Accounting Officer

Date: 9 December 2013

# 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.

No other permanent staff were directly employed by the Commissioner for Older People for Northern Ireland during the year.

## Service Contracts

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 Commissioner for Older People for Northern Ireland on 14 November 2011 for a period of 4 years.

The Head of Operations was loaned to COPNI on a no fee basis from OFMDFM from 7<sup>th</sup> May 2012 through 31<sup>st</sup> March 2013. Had OFMDFM decided to recharge COPNI for the salary of the Head of Operations, the charge for the current financial year would have been £62,167.

Other members of staff during the period were agency employees, secondees from the Equality Commission for Northern Ireland and staff on loan from OFMDFM. The organisation has started to recruit its own permanent staff in 2013-14. These staff will be appointed to grades which are analogous to those in the Northern Ireland Civil Service, with terms and conditions, excluding remuneration which is at a fixed point, which are similar but not necessarily identical.

## Audited Information - Salary Entitlement

	Year to 31 March 2013			5 month period to 31 March 2012		
	Salary £'000	Bonus Payments £'000	Benefits in Kind £'000	Salary £'000	Bonus Payments £'000	Benefits in Kind £'000
C Keatinge	65-70 (Annual FTE 75-80)	0	0	20-25 (annual FTE 75-80)	0	0

## Salary

Salary includes gross salary, performance pay, any allowance such as London Weighting Allowances, to the extent that it is subject to UK taxation. This report is based on the payments made by the Commissioner and thus recorded in the financial statements. No allowances or bonuses were paid during the period.

## Benefits-in-kind

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

## Performance Assessment

The Director of Equality and Strategy in OFMDFM assesses the performance of the Commissioner for Older People for Northern Ireland against agreed objectives.

## Highest paid Employee's Remuneration Compared to Median Staff Remuneration

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind and severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

The Commissioner is the highest paid employee with an annualised full time equivalent total remuneration in the band £75,000 to £79,999 (2012: £75,000-£79,999). The median annualised salary of seconded and agency staff is £27,994 (2012: £28,034). Using the mid-point of the highest paid employee's band and the actual median salary, the ratio is 2.68:1 (2012: 2.76:1).

## Audited Information - Pension Benefits

	Accrued pension as at 31/03/13 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/13 £'000	Real increase in CETV £'000
C Keatinge Commissioner	0-5 plus lump sum 0	0-2.5 plus lump sum 0	27	16

The CETV at 1 April 2012 was £5,000.

The Commissioner commenced employment with the organisation on 14 November 2011.

The Commissioner made no employer contributions to a Partnership Pension Account during the period.

## 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).

There were no permanent members of staff other than the Commissioner who were part of the organisation's Nuvos pension arrangements during the period to 31 March 2013 and no staff were in post prior to 30 July 2007. Nuvos is a "Career Average Revalued Earnings" (CARE) pension arrangement in which members accrue pension benefits at a percentage of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension rights

are increased annually in line with increases in the Consumers Price Index. For 2012, public service pensions will be increased by 2.2% with effect from 8 April 2013.

Employee contributions for 2012-13 were set at a rate of 3.5% to 5.9% of pensionable earnings, determined by the annual full time equivalent rate of pensionable earnings.

COPNI will offer employee's the option of joining a partnership pension account which is a stakeholder pension arrangement. For this pension arrangement the employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement). There were no partnership pension accounts during the period.

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 65 for members of Nuvos.

Further details about the CSP arrangements can be found on the DFP website: [www.dfpni.gov.uk/civilservicepensions-ni](http://www.dfpni.gov.uk/civilservicepensions-ni).

Employee contributions are determined by the level of pensionable earnings. The current rates are as follows:

<b>Annual pensionable earnings (full-time equivalent basis)</b>	<b>New 2013 contribution rate before tax relief</b>
Up to £15,000	3.50%
£15,001-£21,000	4.70%
£21,001-£30,000	5.88%
£30,001-£50,000	6.67%
£50,001-£60,000	7.46%
Over £60,000	8.25%

### **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 to secure pensions benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP arrangements.

They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated in accordance with the occupational pension schemes (transfer values) (amended) regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

### **Real Increase in CETV**

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

### **Compensation for Loss of Office**

There were no payments for compensation for loss of office during the period.



### **Claire Keatinge**

Accounting Officer

Date: 9 December 2013

# Statement of Accounting Officer's Responsibilities

Under the Commissioner for Older People Act (Northern Ireland) 2011, the Office of the First Minister and deputy First Minister has directed the Commissioner for Older People for Northern Ireland to prepare financial statements for each financial year in the form and on the basis set out in the Accounts Direction. The financial statements 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 income and expenditure, changes in taxpayers' equity and cash flows for the financial period.

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

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

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

# Governance Statement

## Introduction

This statement is given in respect of the Commissioner for Older People for Northern Ireland (COPNI) for the year ended 31 March 2013. It outlines COPNI's framework for directing and controlling its functions and how assurance is provided to support me in my role as Accounting Officer for the organisation.

## Background and Context

I was appointed the Commissioner for Older People in November 2011, for a period of four years. Within my first year of appointment I was tasked with setting up an organisation and employing staff to support the work required to fulfil the range of statutory duties set out in the Commissioner for Older People (NI) Act 2011.

I felt it was necessary to balance the activity of setting up the organisation and fulfilling all the governance and accountability requirements of my role as Accounting Officer with real engagement with older people and dealing directly with requests for assistance and support. This has been a difficult transition period, but I am satisfied that both the organisation as an entity, and the value to older people, has been achieved to date.

The organisation is in a state of development and is, for the most part, still staffed by temporary staff. A recruitment campaign is underway to find the best available people to take the positions on a permanent basis. In the transitional period since my appointment, I am pleased with the progress to date in meeting the challenging requirements of good corporate governance and this report will demonstrate that the organisation has been established on a sound footing. However, I am not complacent about the achievements to date. Much work is still required to consolidate our governance framework and build upon those foundations.

As well as the essential and valuable work taken forward in corporate governance, I am pleased to report significant activity in the work directly related to my key statutory duties. I published my Corporate Plan in June 2013, after extensive direct engagement with older people. It sets out the priority issues I intend to examine during my term in office. I hope to build a sound evidence base for recommendations to government that will support improvements in the delivery of services to older people. The issues under current examination are;

- ✦ Review of legislation relating to social care in Northern Ireland.
- ✦ Review of legislation relating to safeguarding adults at risk of harm in Northern Ireland.
- ✦ Study of the differential clear up rates of crime against older people.
- ✦ Economic examination of the net positive contribution of older people in Northern Ireland society.
- ✦ Examination of the uptake of Carers Assessments by older people in Northern Ireland.
- ✦ Support, advise and challenge government on the development of the Active Ageing Strategy.
- ✦ Review of the standards and regulation of domiciliary care in Northern Ireland.
- ✦ Lead debate among employers about supporting and valuing an ageing workforce in Northern Ireland.

## Organisational Structure

A map of the organisational structure is shown at the end of this governance statement. The map shows the posts currently approved by OFMDFM and DFP. The majority of full-time posts remain filled with temporary staff drawn from agencies or on loan from other public sector bodies. The total headcount of the organisation is 17 including the Commissioner. This staff cohort is divided into teams responsible for the following areas of work;

- ✦ Communications and Engagement
- ✦ Policy Advice and Research
- ✦ Legal Support and Casework
- ✦ Corporate Services and Administration

The organisation's senior management team comprises the Commissioner, the Chief Executive (Head of Operations) and the Head of Policy and Legal Support (vacant during the period 2012/13).

## The Governance Framework

My organisation applies the principles of good practice in governance as stated in HM Treasury's "Corporate governance in central government departments: Code of good practice" in a proportionate and appropriate way for its size and type.

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

- ✦ Junior Ministers, OFMDFM;
- ✦ the Accounting Officer and officials in the Sponsorship Unit of OFMDFM;
- ✦ the Audit and Risk Assurance Committee;
- ✦ the Internal Audit function and
- ✦ the External Audit function

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

## Governance Responsibilities

### Junior Ministers

Relationships between COPNI and the Junior Ministers are governed by the "arm's length" principle, wherein the primary role of Junior 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 Junior Ministers' behalf by the sponsoring body. Within this framework, it is the role of this organisation to determine its policies and activities in keeping with its statutory responsibilities and the objectives of government policy and guidance.

During the period of 2012/13 I met regularly with Jnr. Ministers Jonathan Bell, Martina Anderson and Jennifer McCann in the course of my work.

## **The Sponsoring Body**

The sponsoring body is the Office of the First Minister and deputy First Minister (OFMDFM). It supports the delivery of effective corporate governance within COPNI.

COPNI has agreed a Management Statement and Financial Memorandum with OFMDFM. This 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 OFMDFM.

The Management Statement and Financial Memorandum is approved by OFMDFM, the Department of Finance and Personnel (DFP) and by COPNI. Approval of the current document was given in March 2013. While the document was in the approval process, COPNI operated in accordance with the principles and practices included therein.

COPNI meets quarterly with departmental officials to discuss issues of accountability. I and my team also have frequent day-to-day contact with the sponsorship branch and policy officials.

As Accounting Officer, I have submitted a quarterly Stewardship Statement to the sponsoring body, OFMDFM. I have also submitted to OFMDFM a quarterly Accountability Checklist and have attended Accountability Meetings, along with my Head of Operations or Finance Manager.

Annually, I attend in-year and end-year performance appraisals with senior OFMDFM officials.

## **Accounting Officer**

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

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

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

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

COPNI has convened an Audit and Risk Assurance Committee (ARAC) which is independent of the organisation and does not have any executive powers.

The purpose of ARAC is to support the Accounting Officer in monitoring risk, control and governance systems including financial reporting. It provides advice on internal audit arrangements and ensures that those arrangements are conducted in accordance with the objectives and standards of the Government Internal Audit Manual. ARAC also provides advice on external audit arrangements. ARAC's responsibilities are set out in its Terms of Reference.

ARAC met four times during the year. All meetings comprised at least three members of ARAC.

Attendance by ARAC members is included in the following table:

Member	Meetings Attended (4)
Mr G Campbell (Chair)	4
Mrs J Erskine	4
Mrs B Gadd	3
Mr D MacKay	4

The chairman of the Audit and Risk Assurance Committee has undertaken an assessment of its members and concluded that performance of those members was satisfactory. The Head of Operations of COPNI conducted a similar assessment of the performance of the Chair of the Committee and this was also deemed satisfactory.

### Senior Management Team (SMT)

COPNI's SMT for the financial year were the Commissioner and the Head of Operations, loaned from OFMDFM. The SMT would meet monthly to assess and manage COPNI's corporate and operational development as a start up organisation through the Financial Monthly Monitoring meetings. Minutes of these meetings have been retained.

As COPNI enters a steady state position and permanent posts are filled, a broader SMT will be established, with its operational and reporting obligations clearly defined. This will comprise of the CEO, the Head of Policy Advice and Legal Services and the Commissioner. The Head of Finance and Governance will act as Secretary to SMT.

### External Audit Function

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

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

The Audit Office audits and certifies the organisation's financial statements and issues a report to those charged with governance which includes good practice recommendations.

### Internal Audit Function

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

For the year to 31 March 2013, the internal auditors have conducted reviews in line with their Annual Audit Plan covering:

Audit Area	Status	Assurance Rating
Follow up procedures	Completed	No rating is issued on a follow up report. Of the 31 recommendations internal audit reviewed, 27 had been fully implemented.
Financial Reporting and Budgetary Control	Completed	Satisfactory
Purchasing and Procurement	Completed	Satisfactory
Information Governance and Assurance	Completed	Satisfactory

### Internal Control

All relevant internal control considerations including any issues of risk are taken into account with regard to the achievement of COPNI's policies, aims and objectives.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risks of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of COPNI's policies, aims and objectives, to evaluate the likelihood of those risks being realised, and their impact, should they be realised, and to manage them efficiently, effectively and economically.

### Review of Effectiveness of the System of Internal Control

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of those within COPNI who have responsibility for the development and maintenance of the internal control framework and comments made by the external auditors in their report to those charged with governance. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control and plans to address weaknesses and ensure continuous improvement of the system are in place.

It was noted in the previous year's Statement on Internal Control that the development and establishment of an appropriately robust system of internal control which provided an acceptable level of assurance against risks was an area of ongoing focus for 2012-2013. As a result of this process, the system of internal control has been developed and enhanced during the course of the year to 31 March 2013. The system remains in place up to the date of approval of the Annual Report and Accounts, is under ongoing assessment for effectiveness and improvement, and accords with Department of Finance and Personnel guidance.

## **Risk Assessment and Management**

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

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

To assist in the Risk Management Process, the organisation has developed a Corporate Risk Register. This document is reviewed and updated regularly (at least quarterly in line with the meetings of the ARAC) and has been presented on a bi-annual basis at the ARAC meetings for information and comment from the ARAC as well as auditors.

The register identifies high level risks, analyses risks related to the current Business Plan and identifies the risk owner. All new business activities have been assessed for key risks and included in the register as appropriate.

In addition to the above there are a number of other processes which have been developed during the period and which have contributed to corporate governance during the year. These are:

- ✦ the corporate and business planning process and associated monitoring;
- ✦ budget setting and the in-year monitoring process;
- ✦ the implementation of fraud and whistle blowing policies;
- ✦ the completion and approval of the Financial Manual and associated policies;
- ✦ employment of appropriately skilled staff, albeit on a temporary basis; and
- ✦ monthly internal financial monitoring meetings.

The data used to provide information and reports to the ARAC meetings, to myself on financial, communications and other matters and to the organisations internal and external auditors is derived from first hand or otherwise reputable sources. It is subject to review by appropriately skilled and experienced members of my team prior to use by myself or other members of the organisation. Both ARAC and I are satisfied that the data is, in general, reliable, and the quality of the information is acceptable.

The above procedures provide me with assurance that appropriate risk management processes have been developed, that they are effective and are operating in line with the expected risk management framework.

## **Information Assurance**

COPNI is proactive in developing and implementing policies and procedural guidance to manage information risk. Information risk management is a key element of information governance and is an integral part of good management.

Although I retain ultimate responsibility for the organisation's IT infrastructure and IT security arrangements, these are maintained under a Service Level Agreement with the Equality Commission for Northern Ireland. During 2012/13 an audit of the service providers information management arrangements was undertaken. I understand that a "substantial" level of assurance was provided.

A clear desk and information security policy have been developed during the year and hard copy information is stored in locked cupboards and cabinets when not in use.

COPNI also has a Freedom of Information policy and satisfactory arrangements in place to ensure compliance.

I can advise that no breaches of data protection occurred during the year ended 31<sup>st</sup> March 2013.

### **Risk Management Status**

Apart from the finalisation of the matters noted in the section on significant internal control issues below, I am satisfied that the controls in place to manage risks for which I am responsible are, in general, appropriate. They provide reasonable assurance that the risk will not occur or if it does occur that it will be detected and corrected in sufficient time to reduce the impact of the risk to tolerable or negligible levels.

### **Significant Internal Control Issues**

The system of internal control has been an area of ongoing focus for the organisation over the 12 months to 31 March 2013 as the organisation has moved through its initial set-up phase to a more stable working environment, albeit with a team of skilled temporary staff.

Despite this a couple of matters arising in the prior year have not been fully addressed. The matters are:

- ✦ finalisation and approval of a number of key human resource and other policies; and
- ✦ greater adherence to the use of a grid stamp in the procurement process and payment within the expected timeframes.

The above are issues which now require prompt attention as failure to do so could lead to more serious risk exposure. Management has started to address the implementation of the above and in the meantime will be aware of the need to otherwise identify and control any risk which may present itself.

In addition a number of issues have been raised by the current year internal audit process. Most of these were relatively minor with the only significant issue being:

- ✦ the completion and approval of the draft business continuity plan and the draft ICT policies.

I have considered the above matters and in response have agreed with my Chief Executive Officer a series of responses which will address the matters raised.

### **Recruitment of Permanent Staff**

The first tranche of permanent staff was recruited through open competition which commenced on 16th May 2013. At the yearend it was proposed to recruit the Chief Executive Officer, the Personal Assistant to the Commissioner, and an Office Manager for the admin staff. These positions were successfully filled during the 13/14 financial year. Further tranches have followed as quickly as possible to fill all posts with permanent full time staff.

## Ministerial Directions

No ministerial directions were received during the year.

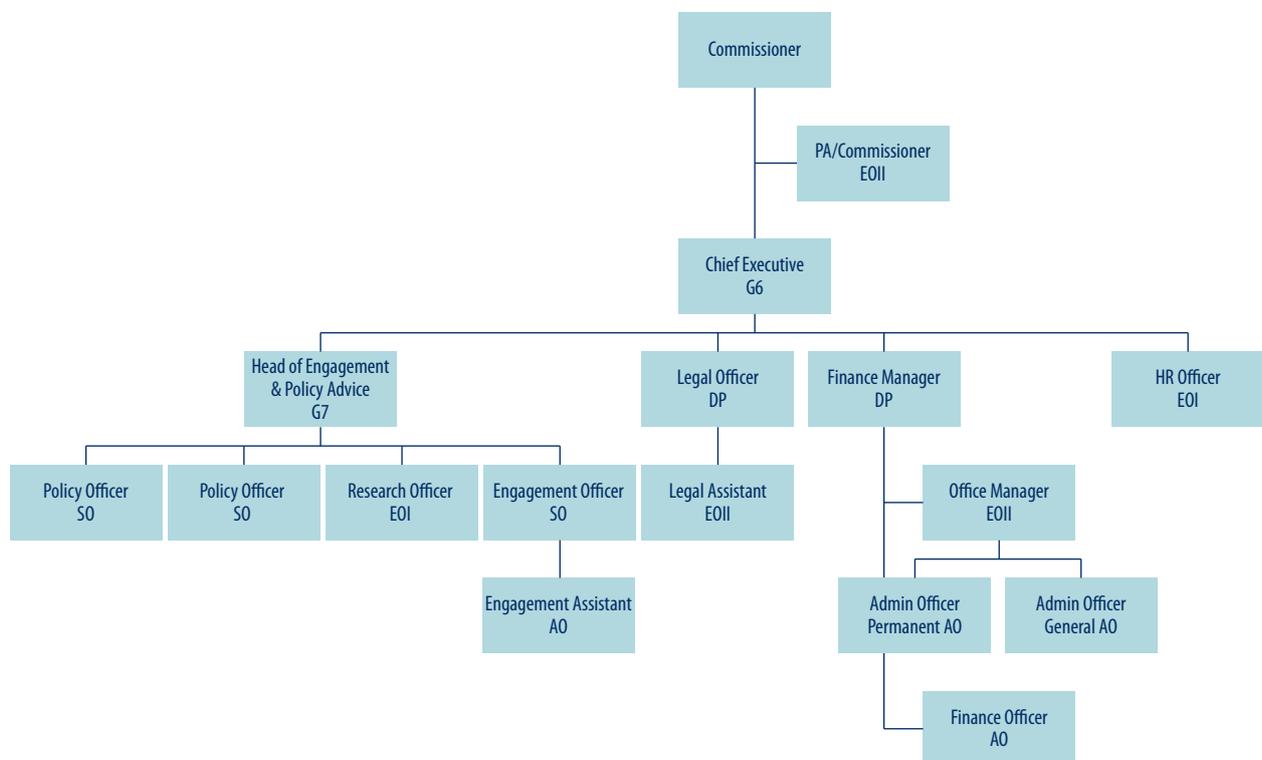


## Claire Keatinge

Accounting Officer

Date: 9 December 2013

## COPNI Full Staff Complement Approved 2013



# 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 2013 under the Commissioner for Older People Act (Northern Ireland) 2011. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

## **Respective Responsibilities of the Accounting Officer and Auditor**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to examine, 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 Financial Reporting Council'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. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

**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 2013 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- ✦ the financial statements have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and Office of the First Minister and deputy First Minister directions issued thereunder.

**Opinion on Other Matters**

In my opinion:

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

**Matters on which I Report by Exception**

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

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

**Report**

I have no observations to make on these financial statements.


**Comptroller and Auditor General**

Northern Ireland Audit Office, 106 University Street, Belfast BT71EU  
12 December 2013

# The Commissioner for Older People for Northern Ireland

## Financial Statements

For year ended 31 March 2013

# Statement of Comprehensive Net Expenditure for the year ended 31 March 2013

	Note	Year to 31 March 2013	5 month period to 31 March 2012
		£	£
<b>Expenditure</b>			
Staff and Commissioner's costs	3	(403,108)	(80,554)
Depreciation and amortisation	4	(345)	(73)
Other expenditure	4	(167,852)	(21,047)
		<b>(571,305)</b>	<b>(101,674)</b>
<b>Income</b>			
Income from activities	5	0	0
Net expenditure		<b>(571,305)</b>	<b>(101,674)</b>

## Other Comprehensive Expenditure

	Note	Year to 31 March 2013	5 month period to 31 March 2012
		£	£
Net gain on revaluation of plant and equipment	6	16	0
<b>Total Comprehensive Expenditure for the year ended 31 March 2013</b>		<b>(571,289)</b>	<b>(101,674)</b>

All amounts above relate to continuing activities.

The notes on pages 29 to 42 form part of these accounts.

# Statement of Financial Position as at 31 March 2013

	Note	2013	5 month period to 31 March 2012
		£	£
<b>Non-Current assets</b>			
Plant and equipment	6	21,891	532
Intangible assets	7	7,304	565
<b>Total non-current assets</b>		<b>29,195</b>	<b>1,097</b>
<b>Current assets</b>			
Trade and other receivables	9	2,152	2,929
Cash and cash equivalents	10	135,917	8,445
<b>Total current assets</b>		<b>138,069</b>	<b>11,374</b>
<b>Total assets</b>		<b>167,264</b>	<b>12,471</b>
<b>Current liabilities</b>			
Trade and other payables	11	(135,727)	(18,645)
<b>Total current liabilities</b>		<b>(135,727)</b>	<b>(18,645)</b>
<b>Non-current assets plus/less net current assets/ liabilities</b>		<b>31,537</b>	<b>(6,174)</b>
<b>Total assets less liabilities</b>		<b>31,537</b>	<b>(6,174)</b>
<b>Taxpayers' equity</b>			
Revaluation reserve		16	-
General reserve		31,521	(6,174)
		<b>31,537</b>	<b>(6,174)</b>

The financial statements on pages 25 to 42 were approved by the Commissioner and were signed by;



**Claire Keatinge**

Accounting Officer

Date: 9 December 2013

The notes on pages 29 to 42 form part of these accounts.

# Statement of Cash Flows for the year ended 31 March 2013

	Note	Year to 31 March 2013	5 month period to 31 March 2012
		£	£
<b>Cash flows from operating activities</b>			
Net deficit		(571,305)	(101,674)
Adjustments for:			
Depreciation	6	157	35
Amortisation	7	188	38
Decrease/(increase) in trade and other receivables	9	777	(2,929)
Increase in trade and other payables	11	117,082	18,645
Less movements in payables for capital items not passing through the Net Expenditure account		(11,803)	0
<b>Net cash outflow from operating activities</b>		<b>(464,904)</b>	<b>(85,885)</b>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment	6	(9,697)	(567)
Purchase of intangible assets	7	(6,927)	(603)
<b>Net cash outflow from investing activities</b>		<b>(16,624)</b>	<b>(1,170)</b>
<b>Cash flow from financing activities</b>			
Financing from OFMDFM		609,000	95,500
<b>Net financing</b>		<b>609,000</b>	<b>95,500</b>
<b>Net increase in cash and cash equivalents in the period</b>	10	<b>127,472</b>	<b>8,445</b>
Cash and cash equivalents at the beginning of the period		8,445	0
<b>Cash and cash equivalents at the end of the period</b>	10	<b>135,917</b>	<b>8,445</b>

The notes on pages 29 to 42 form part of these accounts.

# Statement of Changes in Taxpayers' Equity for the year ended 31 March 2013

	Revaluation Reserve	General Reserve	Total Reserves
	£	£	£
<b>Balance at 14 November 2011</b>	0	0	0
<b>Changes in taxpayers' equity for 2011-2012</b>			
Grant-in aid from OFMDFM	0	95,500	95,500
Comprehensive Expenditure for the year	0	(101,674)	(101,674)
<b>Balance at 31 March 2012</b>	<b>0</b>	<b>(6,174)</b>	<b>(6,174)</b>
Grant-in-aid from OFMDFM	0	609,000	609,000
Comprehensive expenditure for the year	16	(571,305)	(571,321)
<b>Balance at 31 March 2013</b>	<b>16</b>	<b>31,521</b>	<b>31,537</b>

The notes on pages 29 to 42 form part of these accounts.

# Notes to the Accounts

## 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2012-13 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel 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.

### 1.1 Accounting Convention

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

### 1.2 Non-current Assets

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

Property, plant and equipment have been initially valued at historic cost revalued by indices published by the Office for National Statistics. Intangible assets (computer software and licences) are valued at historic cost. A capitalisation threshold of £500 has been applied to all categories of non-current asset.

### 1.3 Depreciation and Amortisation Rates

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

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

### 1.4 Impairment

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

**1.5 Stocks**

The value of stocks of consumables is immaterial and the Commissioner does not attribute any value for stocks in the accounts.

**1.6 Income**

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

**1.7 Grant-in-aid**

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

**1.8 Leases**

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

**1.9 Financial Instruments**

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

**1.10 Provisions**

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

**1.11 Pensions**

Staff have the opportunity to join the Principal Civil Service Pension Scheme (Northern Ireland) (PCSPS) (NI). The PCSPS (NI) is an unfunded multi employer defined benefit scheme which produces its own resource accounts, but the Commissioner for Older People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2010 and details of this valuation are available in the PCSPS(NI) resource accounts.

Pension costs are recognised in the Statement of Comprehensive Net Expenditure in the period in which they are incurred and are accounted for as if the scheme was a defined contribution plan.

For 2012-13, employers' contributions of £16,070 were payable to the PCSPS(NI) (2011-12 £5,013) at one of four rates in the range 18% to 25% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. However HM Treasury has instructed the scheme to cease further work on the March

2010 valuation. A new valuation scheme based on data as at 31 March 2012 is currently being undertaken by the Actuary to review employer contribution rates for the introduction of a new career average earning scheme from April 2015. From 2013-14, the rates will remain in the range 18% to 25%. The contribution rates are set to meet the cost of the benefits accruing during 2012-13 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. Employer contributions are age-related and range from 3% to 12.5% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of 0.8% of pensionable pay, are payable to the PCSPS(NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

No contributions were paid to a partnership pension account during the year or were payable at the yearend.

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

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

### **1.13 Staff Costs**

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

### **1.14 Impending Application of Newly Issued Accounting Standards not yet Effective**

New standards, interpretations or amendments to existing standards which have been published and are mandatory for accounting periods beginning on or after 1 April 2013, have not been adopted early. The Commissioner does not anticipate that the adoption of these standards will have a material impact on the organisation's accounts in the initial period of application.

## **2. Statement of Operating Costs by Operating Segment**

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

### 3. Staff Numbers and Related Costs

#### 3.1 Staff Costs Comprise:

	Permanent staff	Others	2012-2013 Total	2011-2012 Total
	£	£	£	£
Wages and Salaries	68,384	311,512	379,896	73,360
Social security costs	7,142	-	7,142	2,181
Other pension costs	16,070	-	16,070	5,013
<b>Total net costs</b>	<b>91,596</b>	<b>311,512</b>	<b>403,108</b>	<b>80,554</b>

Others include the costs of 3 members of staff provided by related parties on a secondment or loan basis. The gross salaries, employer's national insurance contribution and pension costs of these people are fully recharged to the organisation. The amount so recharged was £102,457 (2012: £41,733).

Also included is the cost of 8 workers sourced from employment agencies at a cost of £202,470 (2012: £9,128).

The Head of Operations was loaned to COPNI on a no fee basis from OFMDFM from 7th May 2012 through 31st March 2013. Had OFMDFM decided to recharge COPNI for the salary of the Head of Operations, the charge for the current financial year would have been £62,167.

#### 3.2 Included in Staff Costs:

Within the overall staff costs, this table sets out the allocation of staffing resources to three key areas of work; Legal and Policy Research, Casework relating to assistance to individual older people and the Commissioner's engagement with older people, stakeholders and the media.

	2012-13
Project & Research	77,361
Casework	19,087
Engagement	92,527
	<b>188,975</b>

### 3.3 Pension Disclosure

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

### 3.4 Average Number of Persons Employed

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

	Permanent staff	Others	2012-2013 Total	2011-2012 Total
Directly employed	1	0	1	1
Other - secondees	0	3	3	3
Other - agency	0	8	8	1
<b>Total</b>	<b>1</b>	<b>11</b>	<b>12</b>	<b>5</b>

The above figures include one member of staff who acted as the Head of Operations for the organisation and who was loaned, free of charge, by the Office of the First Minister and deputy First Minister from May 2012 until the yearend.

### 3.5 Exit Packages

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

## 4 Other Expenditure

	2012 -2013	2011-2012
<b>General costs</b>	<b>£</b>	<b>£</b>
External auditors' remuneration	(13,562)	(4,970)
Recruitment	(8,587)	(2,508)
Staff training	(8,438)	(1,725)
Office consumables	(5,230)	(862)
IT services and maintenance	(12,725)	(722)
Travel and subsistence costs for the Commissioner	(4,247)	(616)
Telephone	(5,358)	(597)
Advertising and promotions	(10,823)	(296)
IT consumables	(2,892)	(296)
Postage	(481)	(282)
Miscellaneous	(780)	(267)
Insurance	(937)	(261)
Catering	(681)	(90)
Travel and subsistence for staff	(1,743)	(68)
Internal audit costs	(8,100)	-
Accountancy	(18,200)	-
Publications	(6,937)	-
	<b>(109,721)</b>	<b>(13,560)</b>
<b>Premises</b>		
Rents, rates, heating, lighting and service charges	(57,392)	(7,192)
Other costs - buildings	(739)	(295)
	<b>(58,131)</b>	<b>(7,487)</b>
<b>Total other expenditure</b>	<b>(167,852)</b>	<b>(21,047)</b>
Depreciation and amortisation	(345)	(73)
<b>Total other expenditure and depreciation</b>	<b>(168,197)</b>	<b>(21,120)</b>

## 5. Income

There was no income from activities during the period.

## 6. Plant and Equipment

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

	I.T Equipment	Office equipment	Furniture and Fittings	Total
2012-2013	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2012	0	567	0	567
Additions	15,571	695	5,234	21,500
Revaluations	0	16	0	16
<b>At 31 March 2013</b>	<b>15,571</b>	<b>1,278</b>	<b>5,234</b>	<b>22,083</b>
<b>Depreciation</b>				
At 1 April 2012	0	(35)	0	(35)
Charged in the year	0	(157)	0	(157)
<b>At 31 March 2013</b>	<b>0</b>	<b>(192)</b>	<b>0</b>	<b>(192)</b>
<b>Carrying amount at 31 March 2013</b>	<b>15,571</b>	<b>1,086</b>	<b>5,234</b>	<b>21,891</b>
<b>Carrying amount at 31 March 2012</b>	<b>0</b>	<b>532</b>	<b>0</b>	<b>532</b>
<b>Asset financing</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Owned	15,571	1,086	5,234	21,891
<b>Carrying amount at 31 March 2013</b>	<b>15,571</b>	<b>1,086</b>	<b>5,234</b>	<b>21,891</b>

	<b>Office equipment</b>	<b>Total</b>
<b>2011-2012</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>		
At 14 November 2011	0	0
Additions	567	567
Revaluations	0	0
At 31 March 2012	567	567
<b>Depreciation</b>		
At 14 November 2011	0	0
Charged in the year	(35)	(35)
At 31 March 2012	(35)	(35)
<b>Carrying amount at 31 March 2012</b>	<b>532</b>	<b>532</b>
<b>Carrying amount at 14 November 2011</b>	<b>0</b>	<b>0</b>
<b>Asset financing</b>	<b>£</b>	<b>£</b>
Owned	532	532
Carrying amount at 31 March 2012	532	532

## 7. Intangible Assets

Intangible assets comprise software and licenses.

	Software licences	Total
2012-2013	£	£
<b>Cost</b>		
At 1 April 2012	603	603
Additions	6,927	6,927
<b>At 31 March 2012</b>	<b>7,530</b>	<b>7,530</b>
<b>Amortisation</b>		
At At 1 April 2012	(38)	(38)
Charged in the year	(188)	(188)
<b>At 31 March 2012</b>	<b>(226)</b>	<b>(226)</b>
<b>Carrying amount at 31 March 2013</b>	<b>7,304</b>	<b>7,304</b>
<b>Carrying amount at 31 March 2012</b>	<b>565</b>	<b>565</b>
<b>Asset financing</b>	<b>£</b>	<b>£</b>
Owned	7,304	7,304
<b>Carrying amount at 31 March 2013</b>	<b>7,304</b>	<b>7,304</b>

Intangible assets comprise software and licenses.

	Software licences	Total
2011/2012	£	£
<b>Cost</b>		
At 14 November 2011	0	0
Additions	603	603
<b>At 31 March 2012</b>	<b>603</b>	<b>603</b>
<b>Amortisation</b>		
At 14 November 2011	0	0
Charged in the year	(38)	(38)
<b>At 31 March 2012</b>	<b>(38)</b>	<b>(38)</b>
<b>Carrying amount at 31-Mar-12</b>	<b>565</b>	<b>565</b>
<b>Carrying amount at 14-Nov-11</b>	<b>0</b>	<b>0</b>
<b>Asset financing</b>	<b>£</b>	<b>£</b>
Owned	565	565
<b>Carrying amount at 31 March 2012</b>	<b>565</b>	<b>565</b>

## 8. Financial Instruments

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

## 9. Trade Receivables and Other Current Assets

	2012-13	2011-12
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments	2,152	2,929
	2,152	2,929
<b>9.1 Intra-Government balances</b>	<b>£</b>	<b>£</b>
Balances with bodies external to government	2,152	2,929
	2,152	2,929

## 10. Cash and Cash Equivalents

	2012-13	2011-12
	£	£
Balance at 01 April 2012	8,445	0
Net change in cash and cash equivalent balances	127,472	8,445
<b>Balance at 31 March 2013</b>	<b>135,917</b>	<b>8,445</b>

Apart from £50 held as petty cash at 31 March 2013, the above balances relate to a current account, held with a commercial bank.

## 11. Trade Payables and Other Current Liabilities

	2012-13	2011-12
	£	£
<b>Amounts falling due within one year</b>		
Accruals and deferred income	(135,727)	(18,645)
	<b>(135,727)</b>	<b>(18,645)</b>
<b>11.1 Intra-Government balances</b>	<b>2012-13</b>	<b>2011-12</b>
	<b>£</b>	<b>£</b>
Balances with other central government bodies	(61,210)	(13,232)
Balances with bodies external to government	(74,517)	(5,413)
	<b>(135,727)</b>	<b>(18,645)</b>

## 12. Provisions for Liabilities and Charges

There are no provisions made for the year.

## 13. Capital Commitments

There were no capital commitments at 31 March 2013.

## 14. Commitments Under Leases

### 14.1 Operating Leases

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

	2012-13	2011-12
	£	£
<b>Rentals</b>		
Not later than one year	0	32,600
Later than one year and not later than five years	0	0
Later than five years	0	0
	<b>0</b>	<b>32,600</b>

The Commissioner for Older People for Northern Ireland is currently in negotiations relating to extending occupancy for a number of years at its current office space in Equality House, Shaftesbury Square, Belfast. As a result, there does not exist at the present time, a further non-cancellable contract which should be reflected in the above table as a financial commitment. While a non-cancellable contract is not in place COPNI continue to pay rents in the region of £61,000.

### 14.2 Finance Leases

There were no commitments under finance leases at 31 March 2013.

## 15. Other Financial Commitments

There were no other financial commitments at 31 March 2013.

## 16. Contingent Liabilities Disclosed Under IAS 37

There were no known contingent liabilities at 31 March 2013.

## 17. Related-party Transactions

The Commissioner for Older People for Northern Ireland is a non-departmental public body sponsored by the Office of the First Minister and deputy First Minister (OFMDFM). OFMDFM is regarded as a related party.

In addition, the Commissioner has had related transactions with other government bodies which are regarded as related parties.

During the year the Commissioner had various material transactions with;

	2012-2013	2011-2012
	£	£
OFMDFM Grant-in-Aid	<b>609,000</b>	<b>95,500</b>
<b>OFMDFM staff secondment costs including expenses</b>	0	(8,218)
Equality Commission for Northern Ireland:		
Staff services - amount outstanding at the year-end was £4,405 (2012: £nil)	(102,457)	(33,564)
IT services - amount outstanding at the year-end was £308 (2012: £nil)	(9,682)	(675)
Premises - amount outstanding at the year-end was £49,176 (2012: £7,192)	(56,368)	(7,192)
Finance support – amount outstanding at the year-end was £nil (2012: £nil)	(18,200)	0
	<b>(186,707)</b>	<b>(41,431)</b>
<b>Department of Finance and Personnel:</b>		
Business and Professional Services– amount outstanding at the year-end was £nil (2012: £nil)	(10,061)	(1,725)
Design and Printing – amount outstanding at the year-end was £3,060 (2012: £nil)	(6,914)	0
	<b>(16,975)</b>	<b>(1,725)</b>
	<b>(203,682)</b>	<b>(51,374)</b>

The only other related transaction is the loan of the Head of Operations from OFMDFM, where the cost of her employment has been fully borne by OFMDFM.

Apart from as noted above, there were no balances with related parties at the period end.

## 18. Third-party Assets

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

## 19. Losses Statement

	2012-2013	2011-2012
	£	£
Fruitless Payment	995	0

The fruitless payment refers to design of the Corporate Plan for 2013/15. Due to delays in approving the COPNI Corporate Plan the contract for the design work was cancelled and a partial payment was due on the contract.

## 20. Events after the Reporting Period

There were no events after the Statement of Financial Position date which would have a date of authentication for issue.

The accounts were authorised for issue by the accounting office on 12th December 2013.





Commissioner for **Older People**  
for Northern Ireland

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

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