

Annual report & financial statements
for the year ended 31 March 2021

C O P N I

Commissioner for **Older People**
for Northern Ireland

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

on

28 February 2022

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Commissioner's statement

I am pleased to present the Annual Report for the financial year 2020-21. This report covers most of the first year of my second term as Commissioner, having been reappointed by the First Minister and deputy First Minister in June 2020.

Sadly, this year has been dominated by the Coronavirus pandemic after it hit our shores in March 2020. It has become evident that, as feared, the pandemic was most devastating to the older people in our society. The majority of those who got profoundly ill, and who died, were in the older age category. Thankfully those older people who didn't get ill, nevertheless had to cope with long periods of shielding and self-isolation. This has increased the loneliness and isolation suffered by many older people. But as ever, older people have shown tremendous resilience. I want to pay special tribute to everyone in the families and communities in Northern Ireland that have cared for older people, delivered essential food, provided neighbourly and family contact or who have done anything extra to support our older people through these challenges.

In the early part of this financial year, I had been working with my team to develop my Corporate Plan for my second term of office. However, the huge and sudden impact of the pandemic on older people quickly influenced and changed the priority issues that I needed to focus on as Commissioner during this time.

Over the past year, COPNI has focused mainly on dealing with pandemic issues that affected older people across the whole of Northern Ireland. The early weeks and months were dominated by issues such as the lack of Personal Protection Equipment (PPE) for staff working in our care homes and the testing of staff and residents for Covid-19.

During this time, myself and my team worked tirelessly with relevant authorities and providers of health and social care to see what could be done to better protect older people living across a range of settings. As well as dealing with many serious matters, including ensuring support for people shielding and trying to organise visiting for care home residents in the second half of the year, we also saw a large increase in cases helping older people and their families. The past year has undoubtedly been one of the hardest in all of our lives, and it has hit our older population harder than most. As well as the physical threats to the lives of older people, the pandemic has also cruelly deprived many of the personal contacts with family and friends that sustain many people's quality of life.

Older people in the community have had to shield for months on end, many alone, in order to protect themselves from contracting Covid. This has had damaging and long-term effect on people's physical and mental health and as a society we will have to address the aftermath of these conditions as we emerge from lockdowns.

The spectre of Covid has also shone a light on ageism in our society and exposed negative attitudes on how we treat older people. There were too many occasions when social and media commentary painted our older society in a negative way and there was little appreciation of the positive and important contribution that older people make to our community. This is something that I intend to challenge more in the months and years ahead, as we can only create a positive ageing population if we fully understand and value the richness and benefits it brings to our lives.

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I want to take this opportunity to thank two key people who left COPNI during this year. Firstly, Emer Boyle, who was Head of Policy and Legal for many years and a key part of our senior management team, left us for pastures new in early 2021. Gerard Campbell, who was Chair of the Audit and Risk Committee for the past eight years, left in March 2021, after completing his two terms of office. Both Emer and Gerard made massive contributions to the development of COPNI over the years and I personally want to thank them for their commitment and service to older people and for the support they provided to me over this time.

COPNI turns 10 years old in 2021 and it is important to reflect on how far we have come in that time but also what we need to do going forward if we are going to both protect and promote the rights and interests of older people and ensure they are properly valued. Next year will also bring another NI Assembly Election, and I will be engaging with all the political parties in the coming months to ensure that the needs of older people are at the forefront of their agendas as they seek positions of power and responsibility.

We must work together to recover from the difficult times during this pandemic so we can create the conditions where older people are supported when needed and fully valued as key members of society.

Eddie Lynch

Commissioner for Older People for Northern Ireland

Chief Executive's report

In common with almost every public sector body, COPNI faced multiple risks and challenges with the onset of the global pandemic of Covid 19. As an organisation we plan annually, sending our proposed plans for the next year to the Department for Communities at the end of each January. Before the 2020-21 financial year even commenced, the business plan required review and like everyone else, it was difficult to envision and forecast what the year would bring. The majority of projects in 20-21 were delivered with small changes to the scope or methodology originally envisaged.

In March 2020, we instigated our Business Continuity Plan, asking staff to begin working from home and monitoring the impact of self-isolation on our business planning and services. The biggest adverse impact we immediately felt was the range of challenges faced by older people who were self-isolating and needed practical and emotional support. I pay tribute to all the activities of volunteers, communities, local and central government providing essential food, moral support and the various other services older people needed during this time. The pandemic drastically reduced the direct engagement of the Commissioner and staff with older people, immediately cancelling planned engagement and reducing invitations to nil. At the same time, it was clear that the virus itself was going to have the most negative impact on the health and wellbeing of older people.

The immediate crisis management work carried out by COPNI is detailed in this report and recognised the Commissioner's role in protecting the rights and interests of older people. The risks to older people living together in care homes was of particular concern and huge focus was given to this strand of work across every team of COPNI.

Initially it was hoped that working from home would be of short duration and we would be able to return to the "old normal" quite quickly. Staff in COPNI adapted quickly, supported each other and management and have worked harder and longer than normal to ensure that older people's rights and interests were consistently supported.

During this year we were able to recruit staff to vacancies, appoint a new ARAC member, conduct our normal business and provide services, including legal support to older people all from our own homes. The use and expertise of technology has been extraordinarily positive in most of our work, however, we all desperately miss our direct engagement with clients, older people where they live, and in care homes.

I wish to recognise and pay tribute to the work of our staff during this exceptional time. They have continued to work hard, find new solutions, keep each other supported and stay positive in their dedication to older people. We are all only human and this has been a tough year on us and our families too, especially for those who were sick with Covid 19. The mental health and wellbeing of our staff has never been more of a focus for us and for each other. I am so grateful for the many times staff members went above and beyond their normal duties during this year. We miss each other very much but have stayed connected and look forward to a time when we can work physically together again, especially with older people.

Evelyn Hoy

Chief Executive

Powers and duties of the Commissioner

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), sponsored by the Department for Communities (DfC).

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

The statutory duties of the Commissioner are:

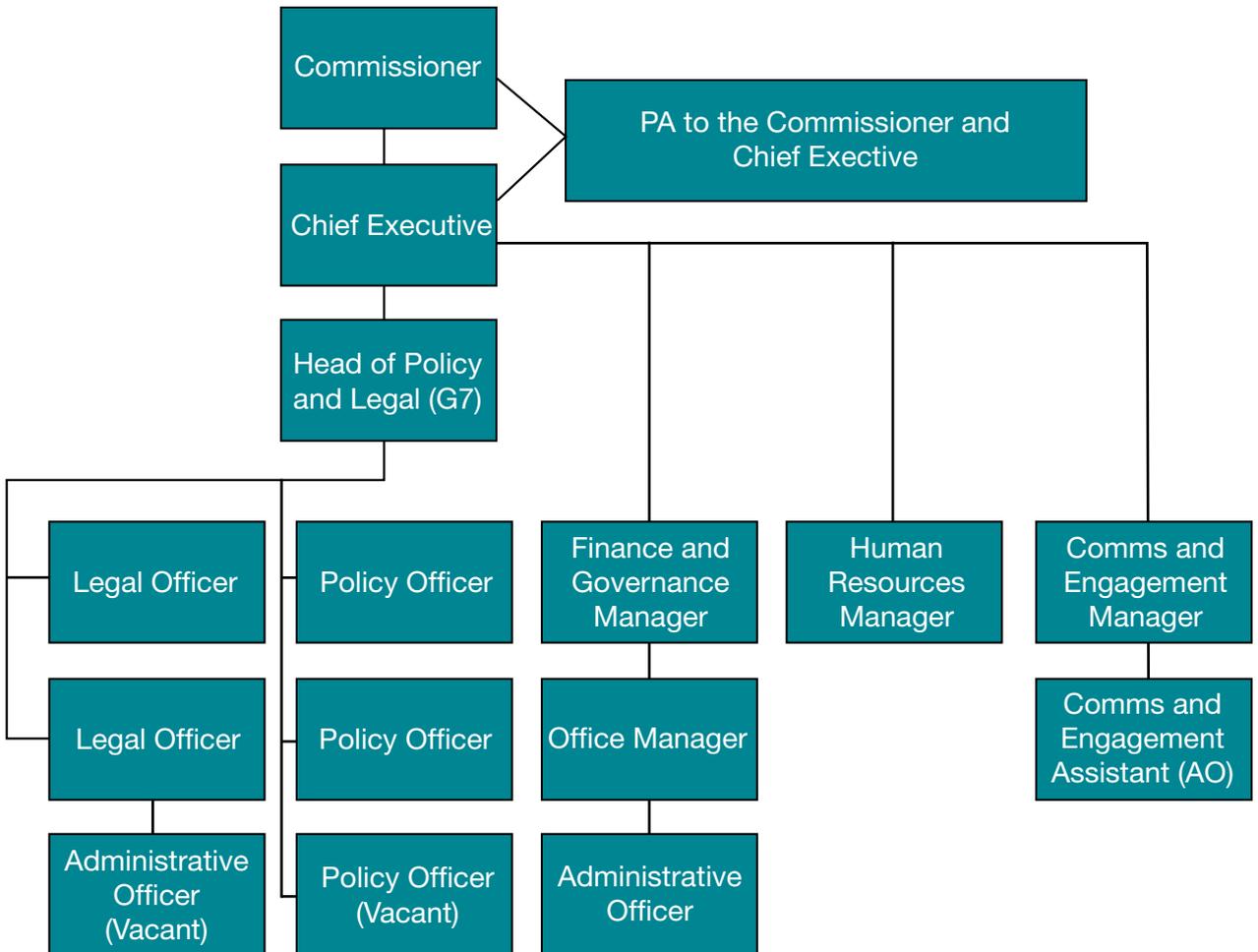
- promoting awareness of matters relating to the interests of older people and of the need to safeguard those interests;
- reviewing the adequacy and effectiveness of law and practice relating to the interests of older people;
- reviewing the adequacy and effectiveness of services provided for older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

The general powers of the Commissioner are:

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

Organisation structure

The organisation structure to support the Commissioner is shown below:



Performance report

Overview

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

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

The appointment of the Commissioner for Older People is made by the First Minister and deputy First Minister. The current Commissioner is Eddie Lynch who was appointed in June 2016 and reappointed for a second four-year term in June 2020.

The Commissioner is supported by the Chief Executive, Evelyn Hoy and the Head of Legal and Policy Advice, Emer Boyle. Emer Boyle left COPNI in January 2020 and her role was filled on a temporary basis by Paula Jack. The Senior Management Team (SMT) is comprised of the Commissioner for Older People, the Chief Executive and the Head of Legal and Policy Advice. The annual business plan for 2020-21 was approved by the Minister for Communities, Deirdre Hargey in June 2020.

The Department for Communities provided grant aid funding of £1,021.9k for the financial year 2020/21 (£920k 2019-20). The year ended with a £44,515 cumulative underspend at 31 March 2021. The underspent funds had been profiled to support the Commissioner's inclusion as a third-party intervenor in a judicial review of the guidance on visiting in care homes during Covid 19. The action had to be discontinued when the litigant passed away during the final quarter of the year.

The performance summary details how the allocated budget has been used to support older people in accordance with the 20/21 business plan, however as the pandemic reached NI, it increased the COPNI workload very significantly. Rapid demographic change in Northern Ireland, in common with global trends, present a challenge to government to prepare and deliver services for an ageing population. It has never been more important to have a Commissioner for Older People representing older peoples' rights and interests to government. The Commissioner continues to provide advice to government to meet the challenges of an ageing population in a focussed and planned way, but this year the Commissioner and his team have had to provide advice, represent the views of older people and to drive government to act to prevent the worst impacts of the global pandemic on the older population of Northern Ireland.

The Commissioner has provided advice to government and information to older people on a range of Covid 19 matters including,

- Covid19 risks for older people
- ad hoc advice on care homes closures and visiting guidance
- provision of PPE to care homes
- testing of staff and residents in care homes
- vaccination of staff and residents in care homes

- ensuring the accurate and transparent reporting of outbreaks and deaths of residents in, or from, care homes
- participation in the Community and Voluntary Sector Emergencies Leadership Group
- securing financial support for an older people's helpline (run by Age NI)
- volunteer activity of staff in Age NI's Check in and chat service
- normalised Visiting in Care Homes Working Group
- enhancing Clinical Care in Care Homes.

In 2020 and to date, the impact of Covid 19 on older people at home and in care homes has been devastating. The impact of Covid 19 on the objectives and budget for 2020-21 are discussed further in the performance report.

Due to the additional workload and pressures, it was necessary to review the proposed business plan and to assess the scale and scope of the projects that had been planned for 2020-21. The review ensured that the planned work could be progressed or deferred according to priorities and allowed the team to take on the additional Covid 19 pressures.

Purpose, aims and activities

The key aim of the Commissioner is to promote and safeguard the interests of older people in Northern Ireland. At the time that the pandemic struck, COPNI was in the process of developing a new Corporate Plan to outline the priority areas that would shape the Commissioner's second term. However, the pandemic forced a rethink of this as we were suddenly confronted with a whole new set of serious issues affecting older people across Northern Ireland. It was agreed that the previous Corporate Plan would be extended for a year with a new one to follow in 2021 once we had a clearer picture of the needs of older people post pandemic.

Principal risks and uncertainties

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

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

- The Chief Executive and SMT support, advise and implement the management of risks.
- Managers are responsible for encouraging good risk management practice within their designated managed area and reporting risks to a corporate level as appropriate. Corporate risk analysis is completed and reported to the Audit and Risk Assurance Committee at its quarterly meetings.
- COPNI maintains and regularly reviews a corporate risk strategy setting out the approach to the management of risk at all levels of the organisation. A risk register is used to monitor and report on the identification and treatment of risks. At the outset of the global pandemic a separate Covid 19 risk register was compiled and reported.
- The Audit and Risk Assurance Committee (ARAC) has responsibility for oversight of the strategic risk management within COPNI and providing advice to the Commissioner. The ARAC committee meets quarterly each year and is comprised of three members appointed by the Commissioner as well as representatives from internal and external audit and an observer from the sponsoring department. More information on the ARAC is available in the Governance Statement.

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Key risks are also reported to and discussed with the sponsoring department through quarterly assurance and performance reports and quarterly 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 2020-2021 were identified and reported in the risk register; these included:

1. Staff retention/pay dispute
2. IT security
3. Organisational structure
4. Loss of corporate knowledge, interruption of continuity of management arising from resignation of SMT member.

In addition to the corporate risks above, the organisation compiled a specific register of Covid 19 associated risks. The register incorporated risks in the themes of:

- operational
- people
- financial
- strategic
- regulatory
- reputational.

Going concern

The statement of financial position at 31 March 2021 shows net assets of £44,709. Non-current assets have increased by £2,575 due to capital additions of £9,441 in the year. Current assets have increased by £63,906 due to more cash held at the end of the year. Current liabilities have increased by £1,391 due to movement in the annual leave accrual. COPNI underspent its resource budget by £66,115 and its capital budget was all but utilised in 2021 (£9,441 of a £10k budget). The underspend is reflected within the movement on the general reserve, i.e. moving from (£21,600) in 2019-20 to £44,515 in 2020-21.

Funding has been secured for the 2021-22 financial year and the Commissioner as Accounting Officer is satisfied that COPNI is a going concern on the basis that it has a reasonable expectation COPNI will continue to operate for the foreseeable future. The financial statements are therefore prepared on the going concern basis.

Performance summary

COPNI submitted a draft business plan for 2020-21 in January 2020 as required by the Management Statement and Financial Memorandum. The business plan was approved by the Minister in June 2020.

The business plan was reviewed at the end of March 2020 in the knowledge that the Covid pandemic was going to disrupt and/or displace some planned activity. You will see in the table

at the end of the performance analysis, the projects that were taken forward and the progress on each of them.

Covid 19 had mixed impacts on the achievement of COPNI's objectives for 2020-21. At the outset of the pandemic and throughout the year there was a marked increase in the enquiries and casework, whilst conversely there was an immediate cease of visits to older peoples' groups and clubs. Direct engagement with older people became very difficult. The first half of 2020-21 was crisis management, working in cooperation with central and local government and supporting the tremendously positive response from the community and voluntary sector to the protection of older people in the community.

The Commissioner called for additional funding for AGE NI to set up and run a specific helpline targeted at the needs of older people. This funding was made available and has helped to connect older people to a range of services while they were isolating in their own homes. A number of COPNI staff also volunteered for the Check in and Chat service, where older people who were isolating were matched with volunteers who would regularly call them for a chat. For some older people involved, this was the only or one of the few connections they had while isolating.

At the same time the Commissioner and SMT were providing advice to government on an ad hoc basis, particularly in relation to the management of Covid 19 in care homes. The Commissioner consistently advised government that the response to the protection of older people was slow and inadequate. He pushed for the provision of adequate Personal Protection Equipment to go into care homes at a time when there was a global shortage and individual providers could not source sufficient supplies. When the Covid 19 cases were emerging in care homes, the Commissioner called for a regime of testing to be introduced into care homes to cover staff and residents. The Commissioner demanded that the reporting of care home deaths was openly and transparently reported, showing the disproportionate adverse impact on care home residents.

The themes arising from the enquiries to the Commissioner's office also raised concerns about the admittance to hospital of care home residents when profoundly ill, the use and misuse of Do Not Attempt Cardiac Resuscitation (DNACR), the admittance of covid positive residents into care homes from hospitals and many other Covid specific issues. From mid-year, as recovery of the first wave of the pandemic began, the issues arising related to adverse impacts on the mental and physical health of residents not being allowed to see their families and friends in a meaningful visit. Families recognised the need to keep care homes safe from Covid outbreaks but were expressing deep concerns about the health impacts on their older relatives of being unable to benefit from family life. Many older residents could not cope well with limited visits or digital visits, due to cognitive impairment or physical disabilities such as hearing or sight impairment.

The Commissioner worked with the Patient Client Council, the Public Health Agency, the Regulation and Quality Improvement Authority and a group of families and friends of care home residents to advise government on the guidance to providers and find solutions to practical difficulties. Initially this work was adversarial and COPNI was representing the interests of specific clients, however, as trust has built between the parties it has become more co-operative and forms an important resource for authorities to hear the voices of relatives of older people in care homes and their concerns. The group has formalised under the title Normalised Visiting in Care Homes and is a forum for discussions regarding the PHA "Visiting with Care - A Pathway".

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Due to the nature of the Commissioner's work, the UK's withdrawal from the EU has had little or no impact on the work of the Commissioner to date. No impact on procurement has been identified yet.

Performance analysis

The planned projects and operational activities are set out in the annual business plan with clearly defined objectives and Key Performance Indicators (KPIs). The progress of each project is monitored, reported and delivered against project or operational plans.

The SMT, comprising the Commissioner, Chief Executive and Head of Legal and Policy Advice, meet bi-monthly and receive reports on progress of each project or operational plan. The progress is reported to the sponsoring department on a quarterly basis through performance and assurance reports and at accountability meetings.

The corporate risk register identifies risks that could prevent COPNI achieving the operational objectives identified in the annual business plan. Each risk identified is cross referenced to the relevant objective to which it relates. The risks are regularly reviewed and reported to the ARAC that provides advice to the Commissioner.

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

- Outcome four – we enjoy long, healthy, active lives.
- Outcome five – we are an innovative, creative society, where people can fulfil their potential.
- Outcome seven – we have a safe community where we respect the law, and each other.
- Outcome eight – we care for others and we help those in need.
- Outcome 11 – we connect people and opportunities through our infrastructure.

Communications and engagement

This was the area of work of COPNI that saw the most disruption during 2020/21. Normally communications and engagement is evenly balanced between media activity and direct engagement with older people through a range of visits and events, seminars, workshops and symposia. The direct engagement fell away almost immediately in March 2020 and remains at a challengingly low level in 2021. Conversely, media activity, appearances on television and radio, print media and publications increased to almost double the annual average. You will see below that the Quarter 1 of 2020-21 was particularly intense in the media activity, during the initial crisis of the first wave. It remained at a higher level than usual throughout the year.

Media

In the period from April 2020 – March 2021 we received 193 media bids, more than double our usual amount received in a year.

Quarter	Media bids
1	103
2	41
3	31
4	18
Total	193

This compares to 94 media bids received Apr 19 – March 20 and 89 media bids from Apr 18 – March 19. A total of 58 statements/press releases were issued by COPNI from April 2020 – March 2021. There were 448 pieces of media coverage and the Commissioner conducted 103 broadcast interviews.

Engagements

In total there were 24 engagements for the 2020/2021 financial year, 23 of which were virtual. By comparison, the previous financial year had a total of 66 face to face engagements. A significant number of engagements were either postponed or cancelled in 2020 due to the coronavirus pandemic. This included six proactive engagements that had been scheduled between March and June 2020. As a result of the pandemic, the arranging of additional proactive engagements and events were put on hold. Attempts were made to engage virtually with those groups which had been postponed but none of the groups took up this offer.

The Communications and Engagement team experienced challenges in getting older people to take part in virtual events. Despite best efforts to publicise virtual events, uptake was low and it was very difficult to engage with older people who were not online or who didn't have the means or inclination to go online. This remains a challenge although there are signs in 2021 that the situation is improving. The Commissioner prefers to remain taking a precautionary approach and not risking face to face engagement or gathering older people together.

Policy and research

As well as working on specific projects within the business plan, the research and policy advice team are responsible for preparing a range of responses to public consultations relevant to older people. The responses are published on the COPNI website. The list of consultation responses submitted to government in 2020-21 are below.

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Consulting body	Subject
NI Assembly Justice Committee	Domestic Abuse and Family Proceedings Bill
NI Health Committee	Inquiry into the impact of COVID-19 in Care Homes
Northern Ireland Housing Executive	Irish Travellers Accommodation Strategy 2020-2025
Northern Ireland Housing Executive	Draft Older People's Housing Strategy 2020/21 –2025/26
Competition and Markets Authority	Draft Forward Work Plan
Commission on Social Security	A Better Welfare System
Department for Communities	Fuel Poverty Strategy
Assembly Committee for Communities	Pension Schemes Bill
Committee for Bill of rights	Bill of Rights for NI
Department for Communities	Pensions Bill
Dept of Finance	Draft Budget 2021-2022
Dept of Justice	Enhancing Legal Protections for Victims of Domestic Abuse
Dept of Justice	Adult Protection Bill for Northern Ireland
NI Executive	Programme for Government
Department for Communities	Draft Budget Spending Proposals 2021-22

Legal and advocacy

During 2020/2021 there was a 64% increase in casework dealt with by the Legal and Advocacy team, (583 in 2020-21 compared to 376 in 2019-20). COPNI is reviewing the processes and procedures relating to the handling of legal casework in 21-22, so this will be the last year of reporting in this format. Future reporting will be more specific in the use of COPNI powers to conduct this casework.

Type of case	2020-21	2019-20	2018-19	2017-18
Enquiries	343	267	282	187
Quick interventions and complex cases				
Quick interventions	191	78	76	60
Complex cases	49	31	31	33
Total quick interventions and complex cases	240	109	107	93
Total cases	583	376	389	280

This work was much more challenging during 2020-21, particularly as the staff involved were working from home. The conduct and management of all casework was constrained by limited face-to-face engagement with clients and public authorities contributed to making this work more difficult and inefficient. Nonetheless, COPNI’s Legal and Advocacy team represented the interests and rights of many older people.

In the fourth quarter of 2020-21, the Commissioner applied to the court to become a third-party intervenor in a judicial review taken privately by the family of an older resident in a care home. The case was challenging the (then) guidance on visiting relatives in care homes and the allegation that the guidance represented an infringement of the resident’s ECHR Article 8 rights (to family life, home and correspondence). Sadly, the case was discontinued on the death of the litigant.

The table below details the objectives included in the 2020-21 business plan, the RAG (red, amber, green) status at 31 March 2021. A number of projects were decreased in scope or scale to accommodate additional Covid - associated work. The only project that could not be completed in year was the resolution of the ongoing staff grievance/pay dispute. This refers to COPNI staff being on different terms and conditions than the rest of the civil service and other similar arms length bodies and staff continue to see this as an equality issue that needs to be resolved.

Ref	Project	RAG	Comments
1.1	Engagement with older people.		Every effort was made to continue to engage with older people: <ul style="list-style-type: none"> • regular ezine publication of news and advice; • moderation of social media accounts; and • regular publication of “Words of Wisdom” articles, interviews of individual older people.
1.2	Planning for your 3rd age		Three advice and guidance papers have been developed that will inform advice for older people. <ul style="list-style-type: none"> • Internal approval granted • Publication delayed by Covid 19 associated work.
1.3	Responding to public consultations		List of published consultation responses provided above.
1.4	Responding to individuals who contact the Commissioner for assistance		Table of legal and advocacy casework above

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Ref	Project	RAG	Comments
1.5	Social isolation and loneliness		<ul style="list-style-type: none"> • Scope of initial plan reduced and focussed on isolation of older people from their communities during Covid 19 restrictions. • Commissioner advocated for funding to Age NI to provide a standalone advice and practical helpline for older people. • Staff volunteers took part in the Age NI Check in and Chat service, maintaining contact with isolating older people.

Ref	Project	RAG	Comments
2.1	Post Home Truths – care home quality		<ul style="list-style-type: none"> • Engagement with Normalising Visiting in Care Homes and Enhancing Clinical Care in Care Homes groups. • Ongoing engagement with RQIA on care home complaints. • Review and feedback to DOH of pre-publication versions of CPEA reports
2.2	Adult Safeguarding Bill		<ul style="list-style-type: none"> • Engagement with Adult Safeguarding Bill team. • Providing guidance and real life examples of adult safeguarding cases.
2.3	Examination of the contract under which older people reside in Care Homes		<p>Scope of project reduced.</p> <ul style="list-style-type: none"> • Watching brief of legal and advocacy work where eviction from care homes is a feature. This practice is reduced due to the restrictions on movement of older people in care homes. deprioritised to accommodate Covid work.
3.1	Crime and older people (two year project)		<p>Still in progress. Due to be published in 2021-22.</p> <ul style="list-style-type: none"> • Engagement with offenders delayed during Covid restrictions.

Ref	Project	RAG	Comments
3.2	Scamwise partnership		<ul style="list-style-type: none"> • Communications and Engagement team regularly attend partnership meetings. • Ongoing management of Facebook page.
4.1	Provision of efficient and effective Corporate Governance in support of business objectives.		<p>All KPI's met regarding:</p> <ul style="list-style-type: none"> • the conduct of ARAC meetings; • internal audit, strategy, fieldwork and implementation of recommendations; • external audit, strategy, fieldwork and implementation of recommendations; • effective management of all service level agreements for outsourced or shared services; and • delivery of business plan targets within available budget.
4.2	Pay dispute		<ul style="list-style-type: none"> • Business case submitted to DfC and approved January 2020. Submission to DoF (by DfC). • DoF rejected business case in July 2020. Asked for new submission to progress pay progression scale points. • No agreement on back pay. • Staff grievance ongoing.

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Ref	Project	RAG	Comments
4.3	Organisational review (two year project)		Scale reduced to accommodate Covid work. <ul style="list-style-type: none"> • Staff structure internal review completed. • Internal report completed. • Posts identified for review of grading. • Business case for resources under development.

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

Equality, social matters and human rights

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

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

Anti-bribery and anti-corruption matters

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

Sustainability report

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

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

Financial performance

The financial statements on page 45 detail the results for the year. The financial statements comprise the statement of comprehensive net expenditure, the statement of financial position, the statement of cash flows, the statement of changes in taxpayer' equity and supporting notes in the pages that follow.

Comprehensive net expenditure for the year was £956,761 (2019/20 £932,852) The Commissioner was funded by DfC in 2020-21 The total amount of grant in aid received in the year was £1,021,851.

COPNI underspent its resource allocation by £66,115. This was due to expenditure profiled for legal action which was halted when the litigant passed away, and reduced expenditure in staff training and corporate services. The pressure of the negative opening cumulative reserves of £21,600 was eliminated leaving a balance of £44,515 in the general reserve. COPNI had an allocated capital budget in 2020-21 of £10k, of which £9441 was spent. In-year pressures and easements are reported to the Department through monthly consumption reports, quarterly performance reports and quarterly accountability meetings.

Long term expenditure trends

The actual expenditure for the financial years 2020-21, 2019-20, 2018-19, and 2017-18 and is detailed below.

	Actual expenditure to 31 March 2021 £	Actual expenditure to 31 March 2020 £	Actual expenditure to 31 March 2019 £	Actual expenditure to 31 March 2018 £
Resource	949,929	927,420	865,918	867,362
Capital*	9,441	1,796	702	11,092
Depreciation	5,841	6,185	7,703	8,910
Total	965,211	935,401	874,323	887,364

*All non-current assets are fully funded by DfC.

The long-term expenditure trends differ from the I&E report due to non-cash items being removed. i.e. depreciation and sundry Income



Eddie Lynch

Accounting Officer

Accountability report

The accountability report has three sections. These include:

- a corporate governance report;
- a remuneration and staff report; and
- an assembly accountability report and audit certificate.

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

Corporate governance report

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

- the Directors' report;
- the statement of Accounting Officer's responsibilities; and
- the governance statement.

Directors' report

COPNI does not have Directors however the term Director has been interpreted as Commissioner.

Commissioner

Eddie Lynch was appointed as the Commissioner for Older People for Northern Ireland on 14 June 2016 and reappointed in June 2020 for a second four-year term. The Commissioner for Older People for Northern Ireland is also the Accounting Officer. The Commissioner for Older People for Northern Ireland is a Corporation Sole.

Senior Management Team

The members of the SMT are:

Eddie Lynch	Commissioner for Older People for Northern Ireland
Evelyn Hoy	Chief Executive
Emer Boyle	Head of Legal and Policy Advice (to January 2021)

Audit and Risk Assurance Committee

The ARAC operates in accordance with the principles in Managing Public Money Northern Ireland (MPMNI) and the Department of Finance Audit and Risk Assurance Handbook (NI). The ARAC provides the SMT with a means of independent assurance and objective review of COPNI's financial systems, financial information and internal control mechanisms. Membership and attendance at this committee is detailed in the governance report. For further information on the ARAC see the Governance Statement on page 22.

Register of interests

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

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) who is head of the Northern Ireland Audit Office. The fee for the audit of the financial statements for 2020-21 was £8,750 (2019-20 £8,750).

Internal audit cost 2020-21 were £5,175 (2019-20 £4,500). 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 31 March 2021 COPNI paid 100% of its invoices within 30 days (2019-20 100%) and 100% within 10 days (2018-19 100%).

Information assurance

Effective information security is a key priority for COPNI and it recognises that stringent principles of information security must be applied to all information it holds. The organisation complies with the General Data Protection Regulation 2018 and the Data Protection Act 2018. There were two minor data breaches in 2020-21 (one in 2019-20). These were noted and detailed reports were completed and filed. Staff members involved in the minor breaches were reminded of their responsibilities to protect personal data and required to complete additional training on data protection. The incidents were not referred to the Information Commissioner.

Professional advisers

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

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

Statement of Accounting Officer's responsibilities

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

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

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

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

Statement of disclosure of information to the auditors

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

Governance statement

This Governance Statement sets out the governance structures, risk management and internal control procedures that were operated during the 2020-21 financial year and up to the date of approval of the Annual Report and Financial Statements. This Governance Statement has been prepared in accordance with guidance issued by the Department of Finance and is aimed at supporting better governance and driving more consistent, coherent and transparent reporting. COPNI follow the Department of Finance guidance Corporate Governance in Central Government departments; Code of Good Practice (NI) 2013.

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

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

The governance framework

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

The relationships between COPNI, the Minister and her Department are governed by the "arm's length" principle, wherein the primary role of the Minister is to set COPNI's legal and financial framework including the structure of its funding and governance. These responsibilities are discharged on a day-to-day basis on the Ministers' behalf by the Sponsoring Department, the Department for Communities.

COPNI has agreed a Management Statement and Financial Memorandum (MSFM) with the Department for Communities. In line with the current proposal to replace the MSFM with a more modern Partnership Agreement, COPNI will be ready to introduce the necessary changes. At the time of printing the development of a new Partnership Agreement is in progress. The current MSFM sets out the relationship between the two organisations and defines the financial and administrative framework within which COPNI operates. It sets out the conditions on which grant-in-aid is provided to COPNI and the delegations of authority within which the organisation operates.

Governance events occurring after year end

A member of staff failed to complete probation successfully and was dismissed. The staff member was responsible for a client-facing role and a review of their work was carried out prior to and after dismissal. The Commissioner directed internal reviews of relevant operational areas and has introduced a range of operational and policy changes to strengthen internal controls and prevent recurrence.

Audit and Risk Assurance Committee (ARAC)

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

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

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

The ARAC met five times during the 2020-2021 year. Minutes of the ARAC meetings are available on COPNI's website.

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

Member	Date of appointment	Meetings attended	Out of a possible
Gerard Campbell (Chairman)	01 April 2017 (reappointed)	5	5
Joe Campbell	01 April 2017	5	5
Professor Dolores O'Reilly	01 April 2017	5	5

A minimum of two members of the Committee must be present for the meeting to be deemed quorate. All ARAC meetings during the 2020-2021 financial year were fully quorate. There are 2 male and 1 female members of the ARAC at 31 March 2021. The March 2021 meeting of the ARAC was the last meeting chaired by Gerard Campbell. After eight years of service Gerard Campbell stepped down. The Commissioner and Senior management team extended their gratitude for his advice and service to the organisation. Professor Dolores O'Reilly has accepted appointment as the new chair of the ARAC. Joseph Campbell was reappointed for a further four-year term.

Audit and Risk Assurance Committee performance

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

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

Audit and Risk Assurance Committee data

Formal agendas, papers and reports are supplied to the ARAC members in a timely manner (usually seven days prior to the meeting). The ARAC is content with the quality and reliability of the information presented during 2020-21. The Chair and members express their satisfaction with the quality and timeliness of the papers they receive.

Accounting Officer

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

Accounting Officer review

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

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

The Commissioner met with Sharron Russell, Head of Sponsorship Branch, DfC (on behalf of the Minister) for an annual review of his performance as Accounting Officer and Commissioner.

Risk management and assurance

The Commissioner, as the Accounting Officer, has overall responsibility for COPNI's corporate business, decisions and ensuring the effective management of the key associated risks. COPNI has appropriate procedures in place to ensure that it identifies its objectives and risks and determines a control strategy for its strategic risks. A corporate approach is taken to risk. This involves the ARAC members, SMT, managers and staff. Risk management is cascaded throughout the organisation

The risk and control framework

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

- The Commissioner has overall responsibility for setting and determining risk appetite, ensuring risks are identified and an appropriate framework is in place to manage risks.
- The SMT support, advise and implement policies approved by the Commissioner.
- Managers are responsible for encouraging good risk management practice within their designated managed area, escalating significant risks to the corporate risk management process where appropriate.
- The Risk Management Team meet quarterly to review the risk register and the effectiveness of the risk management activities.
- The Audit and Risk Assurance Committee receive an update on risk management during each committee meeting. The Committee provide independent advice and expertise on issues as they arise.
- Key risks are identified, escalated (if necessary) and reported to the Commissioner and ARAC on a regular basis (at least quarterly).

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

The risks included in the risk register are detailed on page 9, including the approach to risks arising from the Covid 19 pandemic. All risks were managed, and control actions taken, to ensure these risks did not prevent the achievement of COPNI's objectives in the year.

External and internal audit reports

COPNI's external auditor is the Northern Ireland Audit Office (NIAO). Following completion of the audit, a report to those charged with governance containing the audit findings and associated recommendations is issued.

COPNI's internal auditor is Moore (N.I.) The internal audit programme for the financial year 2020-2021 was approved by the ARAC at the June 2020 meeting and has now been completed.

The annual internal audit plan for 2020-21 included the following reviews:

- Human Resources - limited assurance
- finance – satisfactory assurance
- follow up review – completed.

For the period 2020-21, Moore (N.I.) has reported an overall satisfactory audit opinion on the system of governance, risk management and internal control.

Internal control divergences

I confirm that subject to the divergences noted below my organisation meets, and has in place, controls to enable it to meet the requirements of all extant statutory obligations, that it complies with all standards, policies and strategies set by the Department for Communities; the conditions and requirements set out in the MSFM, other Departmental guidance and guidelines and all applicable guidance set by other parts of government.

Significant control divergences are reported below.

Significant internal control issues arising during 2020/21

Internal audit reviewed the effectiveness of arrangements in place within COPNI in relation to Human Resources focusing on the main risks associated with:

- staff learning and development
- staff appraisal
- staff grievance
- staff exit interviews.

This audit received a limited assurance opinion as it identified significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

A further internal audit review of Human Resources was commissioned in September 2021. The areas for inclusion in the scope of the audit were determined through discussion with management and the Chair of the Audit Committee. The remit of this audit was to review the effectiveness of arrangements in place within COPNI in relation to recruitment to ensure management has adequate arrangements for effective recruitment of the right people in the right positions to fulfil COPNI's legal obligations and strategic aims. The audit focused on the main risks associated with:

- human resource planning
- use of agency staff
- recruitment of permanent staff
- induction and probationary periods.

This further audit also received a limited assurance opinion as it identified significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

Management has accepted all the internal audit recommendations in both audits and an action plan has been developed with a view to increasing assurances in this area. This will be priority for COPNI in 2021/22.

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In Autumn 2021 an independent audit was commissioned by the Department for Communities to review Human Resources and Governance matters in COPNI. An action plan will be developed to implement recommendations from this audit which will be overseen by the Audit, Risk and Assurance Committee.

Service level agreements assurance

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

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

Fraud reporting

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

During the period 1 April 2020 to 31 March 2021, COPNI did not report any attempted or suspected frauds.

Raising concerns at work (whistleblowing)

The Raising Concerns at Work policy was updated in February 2020. There were no notified concerns raised during 2020-21.

Information assurance

COPNI has policies and internal guidance to manage information risk. There were two minor breaches of data security in the year 2020-21. There is no doubt these occurred as a result of working from home coupled with the significant increase in pace and volume of work. Any breach of data security is communicated to the Data Protection Officer immediately and action taken in line with the Data Protection and Security Policy. There were proportionate investigations, which resulted in some changes to procedures and access to personal data. Staff involved in the breaches were reminded of their responsibilities and required to undertake additional online refresher training. The Information Commissioner was not informed of the minor incidents.

Complaints

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

Remuneration and staff report

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

Remuneration policy

The pay policy for the Northern Ireland (N.I.) public sector, including senior civil servants (SCS) is normally approved by the Minister of Finance. Annual pay awards are made in the context of the wider public sector pay policy. The pay award for staff, for 2020-21 has been finalised in June 2021 and will be paid to staff. The SCS pay settlement was also finalised and will be implemented from August 2021.

The remuneration of the Commissioner's staff aligns with those of the Northern Ireland Civil Service, in common with its sister organisations, except that COPNI staff remain at the minimum of the equivalent scale and are provided with a consolidated bonus each year in line with the NICS pay settlement. This arrangement is under challenge by staff and remains the subject of a staff grievance. Performance is appraised by line managers in respect of achievement of agreed objectives. The Commissioner is actively working to resolve the matter.

The Commissioner

The appointment of the Commissioner for Older People for Northern Ireland is made by the Executive Office under Article 1 of the Commissioner for Older People Act (Northern Ireland) 2011 and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are set out in Schedule 1 to the above Act. The term of office is four years with the potential to serve one further four-year term. The current Commissioner was reappointed in June 2020 for a second term of office.

The Audit and Risk Assurance Committee appointments

The members of the Commissioner's ARAC are appointed through open competition. The term of office is four years with the potential to serve one further four-year term. The Chairperson is entitled to be remunerated at a rate of £324 (£320 - 2019-20) per meeting (the Committee usually meets four times per year) and £324 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 £268 (£265 - 2019-20) per meeting and £268 per day (pro rata) for other work undertaken on behalf of, and at the request of, the Commissioner.

Mr. Gerry Campbell chaired the ARAC for two terms, ending in March 2021. Professor Dolores O'Reilly was appointed Chair commencing at the June 2021 meeting. Mr. Joe Campbell was appointed to the committee in April 2017 and reappointed in June 2021. A new member of the committee, Mr. Terence McGonigal, was appointed through open competition starting at the June 2021 meeting.

ARAC Members Remuneration

	2020-21 £s	2019-20 £s
Gerard Campbell	0	0
Dolores O' Reilly	1,608	1,645
Joe Campbell	1,340	1,656
Totals	2,948	3,301

Permanent appointments

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

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

Other members of staff, during the period, were employees engaged through recruitment agencies under the NICS Framework Contract for Temporary Staff. Ms Paula Jack was employed as a temporary Head of Legal and Policy Advice from January to September 2021, through an agency contract.

Remuneration and pension entitlements

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

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Remuneration and pension entitlements – Senior Management (audited information)

	Salary £'000		Benefits in kind (to nearest £100)		Pension benefits* (To nearest £1000)		Total (To nearest £1,000)	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Eddie Lynch Commissioner (from 14 June 2016)	75-80	75-80	-	-	30	32	105-110	105-110
Evelyn Hoy Chief Executive (from 2 September 2013)	55-60	55-60	-	-	26	29	80-85	85-90
Emer Boyle Head of Legal and Policy Advice (7 April 2014 – 21 January 2021)	40-45	45-50	-	-	13	24	55-60	70-75

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

Salary

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

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. Fair Pay Disclosure (Audited information)

	2020-21 £'000	2019-20 £'000
Band of highest paid director's total remuneration	75 – 80	75 – 80
Median total remuneration	31,137	30,526
Ratio	2.5	2.5
Range of staff remuneration	21 - 80	21 - 80

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

The banded remuneration of the highest paid employee in COPNI in the financial year 2020-21 was £75,000 - £80,000, (2019/20 £75,000 - £80,000). This was 2.5 times, (2019-20 2.5 times) the median remuneration of the workforce, which was £31,137, (2019-20 £30,526).

Remuneration ranged from £21,000 to £80,000 (2019-20, £21,000 to £80,000). The increase in the median remuneration is due to the pay remit increase.

Pension entitlements (audited information)

Officials	Accrued pension at pension age as at 31-03-21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31-03-21	CETV at 31-03-20	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Eddie Lynch Commissioner	5-10 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	92	70	13
Evelyn Hoy Chief Executive	35-40 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	599	562	16
Emer Boyle Head of Legal and Policy Advice	5-10 plus lump sum of 0-5	0-2.5 plus lump sum of 0-2.5	91	79	6

Northern Ireland Civil Service (NICS) pension schemes

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

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the different schemes e.g., classic, alpha etc and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the Civil Service Pensions schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at <https://www.financeni.gov.uk/publications/dof-resource-accounts>.

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

New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. Staff in post prior to 30 July 2007 may be in one of three statutory based ‘final salary’ defined benefit arrangements (classic, premium and classic plus). From April 2011, pensions payable under classic, premium and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

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

Scheme year 1 April 2020 to 31 March 2021

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

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

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

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

Cash equivalent transfer values

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the 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. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Compensation for loss of office (audited information)

Settlement of staff grievance through the early conciliation process of the Labour Relations Agency - £6,000 – April 2020.

Staff report

COPNI has an approved headcount for 16 FTE staff and will continue to monitor staff resources. Senior staff at 31 March (audited information)

Band	Number of staff 2021	Number of staff 2020
£75,000 - £80,000	1	1
£55,000 - £60,000	1	1
£45,000 - £50,000	1	1

Staff Costs at 31 March (audited information)

Staff costs comprise:

	Permanently employed staff £	Others £	2020-21 total £	2019-20 total £
Wages and salaries	502,088	84,035	586,123	523,190
Social security costs	43,720	0	43,720	48,058
Other pension costs	150,531	0	150,531	144,015
Sub Total	696,339	84,035	780,374	715,263
Less recoveries in respect of outward secondments	-	-	-	-
Total Net Costs	696,339	84,035	780,374	715,263

Others include the cost of four workers sourced from employment agencies at a cost of £84,035 (2019-20: £53,545).

Pension arrangements

The Northern Ireland Civil Service pension schemes are unfunded multi-employer defined benefit schemes but COPNI is unable to identify its share of the underlying assets and liabilities. The government actuary's department (GAD) is responsible for carrying out scheme valuations. The actuary reviews employer contributions every four years following a scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 01 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. On completion of the consultation the 2016 Valuation will be completed, and the final cost cap results will be determined.

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For 2020-21, employers' contributions of £155,142.75 were paid to the NICS pension arrangements (2019-20 £142,682) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £870.75 (2019-20 £0) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2019-20 8% to 14.75%) of pensionable pay. The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £24.54, 0.5% (2019-20 £0, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £0. Contributions prepaid at that date were £0.

No persons (2020-21: 0 persons) retired early on ill health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2019-20: £0).

Average number of persons employed (audited information)

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

	Permanently employed staff	Others	2020-21 total	2019-20 total
Directly employed	12	-	12	12
Other	-	3.54	3.54	2
Total	12	3.54	15.54	14

Staff composition at 31 March (audited information)

	2021			2020		
	Male	Female	Total	Male	Female	Total
Commissioner	1	0	1	1	0	1
Other senior management	0	2	2	0	2	2
Other staff	6	8	14	3	8	11
Total	7	10	17	4	10	14

Staff turnover

The staff turnover percentage this year was 16%. This compares with a figure of 32% during 2019-20 and 38.46% during 2018-19. During the reporting year three staff joined the COPNI and two left. Turnover was by way of voluntary exits, with no reference to the public sector restructuring funds. For the last several years turnover had been materially affected by the lack of a progression pay policy, with staff consistently referring to this during the exit interviews process. The issue, which has been accepted by the Commissioner, is currently under dispute by staff and subject to an ongoing staff grievance.

COPNI adheres to relevant legislation and good practice when appointing staff and appoints staff based on their ability using the merit principle. Its recruitment policy has been designed in accordance with the principles set out in the Civil Service Commissioners' Recruitment Code.

Staff engagement

COPNI encourages widespread consultation and exchange of information at all levels. This is implemented through regular staff meetings at directorate and team levels.

Staff are involved in key working groups dealing with business improvement, HR matters and matters of shared interest and services with other occupant bodies of Equality House. Formal and informal networks of support between comparable bodies are encouraged and supported. Staff are freely entitled to Union Membership and in the past have been represented by NIPSA. No current members of staff are union members. However, COPNI continues to engage with NIPSA representatives when developing and reviewing staff policies.

Sickness absence

The total number of working days lost through sickness during the period by COPNI staff was 61 days. This represented 2.04% of available working days for COPNI employees. 20 days were due to long term sickness for one member of staff. Sickness absence for 2019-20 was 120 days, representing 3.83% of available working days.

Staff policies

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

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

Employment, training, and advancement of disabled persons

COPNI applies recruitment principles based on those used by NICS appointing candidates based on merit through fair and open competition. Recruitment and selection training, which includes raising awareness of unconscious bias is provided for all interview panel members. To maintain and promote a diverse and inclusive workforce, COPNI has policies in place to support any alterations to the working environment required by disabled persons.

Other employee matters

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

Consultancy costs

There were no consultancy costs incurred in 2020-21. (2019-20 £0)

Off payroll engagements

There were no off payroll engagements in 2020-21. (2019-20 £0)

Assembly accountability and audit report

Regularity of expenditure (audited information)

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

Fees and charges (audited information)

COPNI earned £34. income from fees and charges in 2020-21(2019-20 £735)

Remote contingent liabilities (audited information)

There were no remote contingent liabilities in 2020-21 (2019-20 - £0).

Losses and special payments (audited information)

	2020-21	2019-20
Total number of losses	0	3
Value of total losses	-	£9,695



Eddie Lynch

Accounting Officer

Date: 13 January 2022

COMMISSIONER FOR OLDER PEOPLE FOR NORTHERN IRELAND

The certificate and report of the Comptroller and Auditor General to the Northern Ireland Assembly

Opinion on financial statements

I certify that I have audited the financial statements of the Commissioner for Older People for Northern Ireland (COPNI) for the year ended 31 March 2021 under the Commissioner for Older People Act (Northern Ireland) 2011. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and the Commissioner for Older People Act (Northern Ireland) 2011.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of COPNI's affairs as at 31st March 2021 and of COPNI's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Commissioner for Older People Act (Northern Ireland) 2011 and Department for Communities (DfC) directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of COPNI in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that COPNI's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the COPNI's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for COPNI is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other information

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

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

In the light of the knowledge and understanding of the COPNI and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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

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- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing COPNI's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by COPNI will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to COPNI through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation;
- making enquires of management and those charged with governance on COPNI's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of COPNI's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition and posting of unusual journals;

- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - o performing analytical procedures to identify unusual or unexpected relationships or movements;
 - o testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - o assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - o investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



K J Donnelly

**Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Galwally
BELFAST
BT8 6RB**

Date: 18 January 2022

Statement of comprehensive net expenditure

for the year ended 31 March 2021

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

		2020-21	2019-20
	Note	£	£
Sundry income	3	34	735
Total income		34	735
Staff costs	4	780,374	715,263
Other operating expenditure	5	169,555	212,157
Depreciation and amortisation	6	5,841	6,185
Total expenditure		955,770	933,605
Net expenditure for the year		955,736	932,870
Other comprehensive net expenditure			
Net (loss)/gain on revaluation of plant and equipment	6	(1,025)	18
Comprehensive net expenditure for the year		956,761	932,852

The notes on pages 49-57 form part of these accounts

Statement of financial position

as at 31 March 2021

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

		2020-21	2019-20
	Note	£	£
Non-current assets			
Plant and equipment	6	11,896	9,321
Total non-current assets		11,896	9,321
Current assets			
Trade and other receivables	7	14,978	11,104
Cash and cash equivalents	8	84,369	24,337
Total current assets		99,347	35,441
Total assets		111,243	44,762
Current liabilities			
Trade and other payables	9	66,534	65,143
Total current liabilities		66,534	65,143
Total assets less total liabilities		44,709	(20,381)
Taxpayers' equity			
Revaluation reserve		194	1,219
General reserve		44,515	(21,600)
Total Equity		44,709	(20,381)

The financial statements on pages 45-48 were approved by the Commissioner and were signed by:

Eddie Lynch

Accounting Officer



Date: 13 January 2022

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The notes on pages 49-57 form part of these accounts

Statement of cash flows

for the year ended 31 March 2021

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

		2020-21	2019-20
	Note	£	£
Cash flows from operating activities			
Net deficit		(955,736)	(932,870)
Adjustments for:			
Depreciation	6	5,841	6,185
Amortisation		-	-
(Increase)/decrease in trade and other receivables	7	(3,874)	1,684
Increase/(decrease) in trade and other payables	9	1,391	3,477
Net cash outflow from operating activities		(952,378)	(921,524)
Cash flows from investing activities			
Purchase of plant and equipment	6	(9,441)	(1,796)
Purchase of intangible assets		-	-
Net cash outflow from investing activities		(9,441)	(1,796)
Cash flow from financing activities			
Financing from DfC		1,021,851	920,000
Net financing		1,021,851	920,000
Net increase/(decrease) in cash and cash equivalents in the period	8	60,032	(3,320)
Cash and cash equivalents at the beginning of the period		24,337	27,657
Cash and cash equivalents at the end of the period	8	84,369	24,337

The notes on pages 49-57 form part of these accounts

Statement of changes in taxpayers' equity

for the year ended 31 March 2021

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

	Note	General fund	Revaluation reserve	Taxpayers' equity
		£	£	£
Balance at 31 March 2019		(8,730)	1,201	(7,529)
Grant-in aid from DfC	13	920,000	-	920,000
Comprehensive net expenditure for the Year		(932,870)	18	(932,852)
Balance at 31 March 2020		(21,600)	1,219	(20,381)
Grant-in aid from DfC	13	1,021,851	-	1,021,851
Comprehensive net expenditure for the year		(955,736)	(1,025)	(956,761)
Balance at 31 March 2021		44,515	194	44,709

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The notes on pages 49-57 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 2020-21 Government Financial Reporting Manual (FReM) issued by the Department of Finance for Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of COPNI for the purpose of giving a true and fair view has been selected. The particular policies adopted by COPNI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

Accounting convention

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

Non-current assets

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

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

The Commissioner has adopted a policy of conducting a review of non-current assets for impairment at each financial period end. It is not anticipated that Covid 19 or leaving the EU will have any impact on the valuation of non-current assets.

Grant-in-aid

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

Financial instruments

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

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

COPNI has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. COPNI considers that these are unlikely to have a significant impact on the accounts in the period of initial application. IFRS 16 Leases replaces IFRS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2021.

Provisions

Provisions are recognised when the Commissioner has a present legal or constructive obligation as a result of a past event. It is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. There were no provisions in 2020-21 (2019-20 £0).

Taxation

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

Pensions

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

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

2. Statement of operating costs by operating segment

COPNI is treated as a single segment entity.

3. Income

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

	2020-21	2019-20
	£	£
Other operating income	34	735
Total income	34	735

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4. Staff costs

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

	2020-21 Total £	2019-20 Total £
Wages and salaries	586,123	523,190
Social security costs	43,720	48,058
Other pension costs	150,531	144,015
Total	780,374	715,263

5. Other operating costs

	2020-21 £	2019-20 £
Rents, rates, heating, lighting and service charges	81,522	80,043
IT services and maintenance	20,396	21,690
Staff Training, development and welfare	7,421	12,957
Policy and legal costs	13,176	12,699
Investigations *	-	9,499
External auditors' remuneration	8,750	8,750
Settlement and legal costs	8,640	7,480
Recruitment	4,177	7,469
Promotions and media engagement	4,076	7,377
Procurement fees	-	6,173
Events and catering	-	5,834
Research and publications	1,954	5,586
Travel and subsistence for staff	909	5,420
Internal audit costs	5,175	4,500
Literature and membership	2,484	4,456
Telephone	3,352	3,452
Office consumables	5,023	3,104
Pension administration costs	1,930	2,075
IT consumables	393	1,784
Travel and subsistence costs for the Commissioner	-	962
Postage	57	713
Equipment not capitalised	-	68
Other costs – buildings	-	-
Miscellaneous	120	66
Total expenditure before depreciation and amortisation	169,555	212,157
Depreciation and amortisation	5,841	6,185
Total other expenditure	175,396	218,342

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

6. Plant and equipment

2020-21	I.T. equipment	Office equipment	Furniture and fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2020	27,646	1,289	22,033	50,968
Additions	8,332	-	1,109	9,441
Disposals				
Revaluations	(752)		200	(552)
At 31 March 2021	35,226	1,289	23,342	59,857
Depreciation				
At 1 April 2020	25,991	1,289	14,367	41,647
Charge in year	3,527	-	2,314	5,841
Disposals				
Revaluations	542		(69)	473
At 31 March 2021	30,060	1,289	16,612	47,961
Carrying amount at 31 March 2021				
	5,166		6,730	11,896
Carrying amount at 31 March 2020				
	1,655	-	7,666	9,321
Asset financing				
Owned				
Carrying amount at 31 March 2021	5,166	-	6,730	11,896

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

6. Plant and equipment (Cont'd)

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

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

7. Trade receivables, financial and other assets

	2020-21	2019-20
	£	£
Amounts falling due within one year:		
Other receivables	-	-
Prepayments	14,978	11,104
	14,978	11,104

8. Cash and cash equivalents

	2020-21	2019-20
	£	£
Balance at 1 April	24,337	27,657
Net change in cash and cash equivalent balances	60,032	(3,320)
Balance at 31 March	84,369	24,337
The following balances at 31 March were held at:		
Commercial banks and cash in hand	84,369	24,337
Balance at 31 March	84,369	24,337

9. Trade and payables and other current liabilities

	2020-21	2019-20
	£	£
Amounts falling due within one year:		
Trade payables	8,156	12,647
Accruals - (inc Holiday Pay Accrual £25,015 – 2019-20 £15,888)	58,378	52,496
	66,534	65,143

10. Capital commitments

There were no capital commitments at 31 March 2021 (2019-20 £0).

11. Leases

Leases are classified as operating leases whenever the terms of the lease do not transfer substantially all the risks and benefits to the lessee. Rentals under operating leases are expensed to the Statement of Comprehensive Net Expenditure as incurred. COPNI is contracted to an agreement with the Equality Commission for Northern Ireland for occupancy of its current office space in Equality House. This agreement is for the period April 2016 until July 2022. £42,006 was included as an expense on rentals under operating leases in the Statement of Comprehensive Net Expenditure. In October 2021, Equality House, of which COPNI rents a proportion of the building from the Equality Commission, have just agreed a new lease for the period August 2021 to July 2026 at a reduced rate. We do not have the exact figures at the time of signing the accounts. Total future minimum lease payments under operating leases are given in the table below.

	2020-21	2019-20
	£	£
Buildings:		
Not later than one year	42,006	42,191
Later than one year and not later than five years	14,064	50,000
Later than five years		-
	56,070	92,191

12. Contingent liabilities

There were no contingent liabilities in 2020-21. (2019-20 £0).

13. Related party transactions

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

	2020-21	2019-20
	£	£
Department for Communities		
Grant-in-Aid	1,021,851	920,000
Total income from related parties	1,021,851	920,000

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	2020-21	2019-20
	£	£
Equality Commission for Northern Ireland		
IT services - amount outstanding at the year-end was £0 (2019-20 - £0)	15,410	15,410
Premises - amount outstanding at the year-end was £0 (2019-20 - £0)	81,522	84,139
Finance support – amount outstanding at the year-end was £0 (2019-20 - £0)	12,267	1,000
	109,199	100,549

	2020-21	2019-20
	£	£
Department of Finance		
Business and professional Services – amount outstanding at the year-end was £0 (2019-20 - £0) – Not needed in 2020-21	-	7,903
	-	7,903
Total expenditure with related parties	109,199	108,452

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

14. Events after the reporting period

There are no events after the reporting period to note.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 18 January 2022.



Commissioner for **Older People**
for Northern Ireland

NOTES:

Annual report & financial statements

NOTES:



Commissioner for **Older People**
for Northern Ireland

NOTES:



Commissioner for **Older People**
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