



Comisiynydd Pobl Hŷn Cymru
Older People's Commissioner for Wales

Annual Report and Financial Statements

2018-19

Older People's Commissioner for Wales
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Older People's Commissioner for Wales
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1 Performance Report

1.1 Overview

Within the Performance Report, I have outlined my strategic priorities and main achievements over the past year, taking into account the key issues and risks that I have faced.

Foreword

I was honoured to take up post as Commissioner on the 20 August 2018 and it is a privilege to be working to improve the lives of older people throughout Wales.

2018 marked ten years since the role of the Commissioner – the first of its kind in the world – was established. A huge amount has been delivered for older people, through influencing policy and practice, scrutinising the government and public bodies and holding them to account, formal reviews and guidance, and providing casework support directly to older people.



I would like to thank my predecessors, Ruth Marks and Sarah Rochira for all they achieved for older people in Wales over the past decade, and for laying such strong foundations for my work as Commissioner. I would also like to thank my team for their hard work and support during a time of significant transition. This report covers both the work delivered at the end of Sarah's tenure as Commissioner, and my own work to empower and drive change for older people since August 2018.

Since taking up post, I have travelled the length and breadth of Wales, meeting and speaking with older people from a diverse range of backgrounds, as well as organisations working with and for older people, to hear directly from them about their experiences of growing older in Wales, and their thoughts and ideas about the change needed and the ways in which improvements could be delivered.

This engagement, which included an extensive programme of consultation with older people and stakeholders, helped to develop my strategy – Making Wales the best place in the world to grow older – which sets out the action I will take over the next three years to improve older people's lives.

My work will be focused around three key priorities – ending ageism and age discrimination, stopping the abuse of older people and enabling everyone to age well.

I have a unique role to play in taking forward these priorities and I will deliver a wide range of work against each of them. But my role is also to encourage others to take these issues on and work together to deliver change, something that will only be achieved by a concerted and consistent effort across society. I will continue to work to empower older people and ensure they have a strong voice that is listened to and

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acted upon and highlight the significant contribution they make to society, alongside protecting and promoting older people's rights and challenging public bodies and services when these rights are not upheld.

As Commissioner, I will make clear where improvements are needed and highlight the issues and failures within policy and practice that have a negative impact on older people's quality of life. But I will also shine a light on good practice, recognising what many individuals and organisations across Wales are already doing to make Wales the best place in the world to grow older. I will encourage and promote innovative and effective approaches that make a positive difference to the lives of older people so they can be delivered more widely across Wales.

Whilst growing older is a positive experience for many people, this is not the case for everyone, particularly those who are most vulnerable. Much more needs to be done so that all older people can have the best possible quality of life, remain active and engaged, access the services and support they may need, and do the things that matter to them.

That is why it is so important for us to be ambitious in what we want to achieve for older people and why, as Commissioner, I will be working to make Wales the best place in the world to grow older.

About the Older People's Commissioner for Wales

These accounts have been prepared in accordance with the Direction given by Welsh Ministers, in accordance with the Commissioner for Older People (Wales) Act 2006, (the Act), Schedule 1 Paragraph 10 (1) (b).

The role of the Older People's Commissioner for Wales is to protect and promote the rights of older people and is underpinned by legal powers to review and scrutinise public bodies and support older people.

As set out in the Commissioner for Older People (Wales) Act 2006, which established the role, the Commissioner's remit is to:

- promote awareness of the interests of older people in Wales and of the need to safeguard those interests;
- promote the provision of opportunities for, and the elimination of discrimination against, older people in Wales;
- encourage best practice in the treatment of older people in Wales; and
- keep under review the adequacy and effectiveness of law affecting the interests of older people in Wales.

I am funded by, but operate independently of, Welsh Ministers and Welsh Government and am accountable to the National Assembly for Wales (the Assembly) for the use of resources made available to me. In 2018-19, I received funding of £1,543,000; in 2017-18, I received funding of £1,553,000 which included a non-recurring allocation of £10,000 for the Ageing Well in Wales Programme that is hosted by my office.

Review of the 2018-19 Reserves Balance

The Statement of Comprehensive Net Expenditure shows for 2018-19 net expenditure of £1,518,000 (2017-18: £1,646,000).

Reserves at the year-end were £232,000 (2017-18: £207,000).

Reserves have an important role to play within my overall financial management approach and are integral to the successful delivery of my 2019-22 Strategic Plan. They also enable me to manage risk effectively and ensure business continuity and continuation of my ability to deliver against my statutory duties when faced with unforeseen and unforeseeable issues, either of a financial or service nature.

I have identified three specific reasons for which reserves need to be held:

- For strategic financial planning, allowing me to accrue funds for more significant planned expenditure in the longer term. This is important as it reflects the need for pieces of work to span financial year ends.
- For the general financial and business stability of the organisation (the General Reserve), in particular the need to be able to respond to unforeseeable operating costs and, more importantly, to act upon any unplanned urgent and important matters brought to my attention. Such additional costs are likely to be associated with legal proceedings and additional staff resources but are also very difficult to quantify.
- For specific risks identified and included within the Corporate Risk Register and providing financial security against those risks. These are included within my medium term financial plan as there is a certainty or high degree of certainty of them crystallising.

This was outlined in the Estimate to Ministers that I submitted in October 2018, which is available on my website.

Website link: [Commissioner's Estimate](#)

My Priorities

When I took up post in August 2018, my team and I began an extensive programme of engagement with older people throughout Wales. From August 2018 to December 2018, my team and I visited 82 groups and engaged with over 3,000 people to hear about their experiences of growing older, both positive and negative, and the changes they would like to see that would make Wales the best place in the world to grow older.

I also engaged and consulted with a range of organisations and other stakeholders, as well as reviewing, and identifying gaps within, current evidence and policy, and drawing upon 10 years of knowledge, experience and research from the work of my office. This work helped me to identify three priorities, against which I will deliver a wide range of work over the next three years. In determining the priorities I will focus on as Commissioner, I used the following criteria:

- The issue must be within the remit of the Commissioner's role as stated in Commissioner for Older People (Wales) Act 2006.
- We are not duplicating work - there is no major programme of work on the issue being led by another organisation or individual, or if there is it is clear how we will add value.
- The Commissioner is particularly well placed to take the issue forward because of the nature of the role and profile, or of the issue.
- There is a need for the Commissioner to champion the issue, without which there is a risk that older people's voices won't be heard.
- It is feasible to achieve the goal, or make tangible progress towards it, within a three-year time frame.

Taken together the priorities must:

- seek to improve the quality of life of the most vulnerable, those who are least heard, and those who are at risk;
- be capable of producing positive outcomes for all older people;
- assist older people in ageing well, recognising the contribution that older people can and do make to our society;
- respond to the issues that we hear from older people and/or are evidenced in research; and
- recognise and respond to the diversity of the older population, and the inequalities within it.

Using the above criteria, three long-term strategic priorities have been agreed and following extensive engagement with older people the detail of the 2019-20 work programme and the 2019-22 strategic plan have been developed.

The three long-term priorities are:

- Ending ageism and age discrimination
- Stopping abuse of older people in Wales
- Ensuring everyone can age well

Key Issues and Risks

A positive approach to risk management means that I will not only consider the risk of things going wrong, but the impact of not taking opportunities or not capitalising on such opportunities. There are known risks faced by the organisation that, if ignored, would seriously impact on my ability to meet my strategic priorities.

My Audit and Risk Assurance Committee and I have identified the following overall risks and triggers:



My approach to risk is based upon four principles:

- Risk is inevitable.
- Real time, multi-level, quantitative identification of risk, including consideration of the cumulative impact of risk.
- Effective mitigating action and monitoring of its effectiveness to prevent risk becoming an issue.
- Full and open disclosure of discussions with the Audit and Risk Assurance Committee and Internal and External Auditors who are in attendance at every Audit and Risk Assurance Committee meeting.

Work Delivered During 2018-19

Engaging with Older People Throughout Wales

Engagement with older people throughout Wales remained a key part of the Commissioner's work during 2018-19, and from April 2018 to March 2019 the Commissioner and her team visited 188 groups to meet and speak with over 5,300 older people.



Visits were made to every local authority in Wales, with the groups visited varying from informal community-based initiatives, to larger, more formal groups such as older people's forums.

In determining the groups to engage with, there was a particular focus on reaching as diverse a range of groups as possible and engaging with older people with protected characteristics, whose voices often go unheard.

This engagement provided a wide range of opportunities to hear directly from older people about their experiences and the changes they would like to see that would improve their lives.

The engagement sessions and events also allowed the Commissioner and her team to distribute useful information to older people, as well as highlighting the Commissioner's role and work, and the ways in which she provides support directly to older people through her casework team.

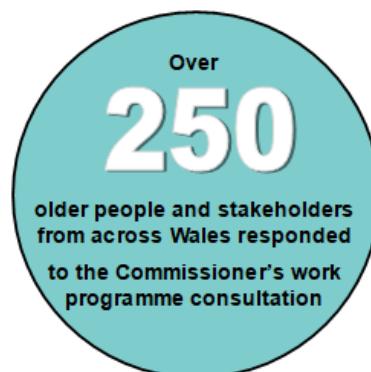
Concerns highlighted and information shared by older people at engagement events were taken forward by the Commissioner's casework team, in cases where an older person needed help and support, or were used to guide and shape the Commissioner's work and priorities, and identify areas in which change and improvements are needed.

Engagement and Consultation: Developing the Commissioner's Priorities and Work Programme

When the new Commissioner took up post in August 2018, engagement opportunities were used to hear older people's views and ideas about what would make Wales the best place in the world to grow older and how the changes needed could be delivered.

This essential work helped to shape the Commissioner's priorities and the action she will take over the next three years, as set out in her 2019-22 strategy, which was published in April 2019.

The Commissioner also consulted with older people to help to determine the work she would deliver from 2019-20 onwards. The consultation ran from January to March and over 250 older people and stakeholders from across Wales shared their



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views and ideas. The Commissioner also met with older people in north and south Wales to review the results of the consultation and discuss potential work programme priorities and actions. Following the consultation, the Commissioner published a report that provides a summary of the responses received from older people and stakeholders, and the views and ideas they shared about how to make Wales the best place in the world to grow older.

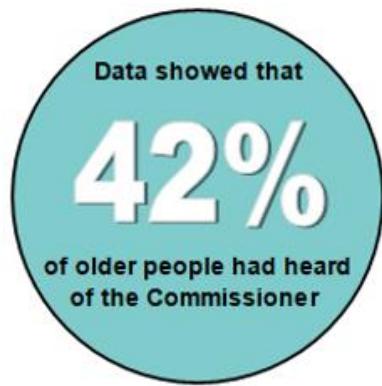
Engagement with Stakeholder Organisations

As well as extensive engagement with older people throughout Wales, the Commissioner and her team also engaged with a wide range of organisations across the public and third sectors, meeting with key individuals, delivering keynote speeches at a variety of conferences and events – for organisations including Alzheimer's Society, Care and Repair Cymru, National Pensioners Convention, Cymru Older People's Alliance and several 50+ Forums – visiting frontline services and running information stands at key stakeholder events throughout Wales.

This engagement provided opportunities to share information and intelligence, highlight and promote good practice, identify opportunities for partnership working, and discuss concerns when necessary. In addition, it helped the Commissioner to develop her three-year strategy, shaping the Commissioner's priorities through identifying areas where further work to improve older people's lives is needed and issues that the Commissioner is uniquely placed to take forward through her work.

Working with the Media

The Commissioner maintained a strong media presence throughout 2018-19, to highlight her work and comment on a wide range of issues that affect the lives of older people.



The Commissioner's work was covered across television, radio and newspapers, as well as being featured in several more specialised publications such as the Institute for Welsh Affairs' Agenda Magazine and Care Forum Wales' Forum Magazine.

During 2018-19, the Commissioner and her work was mentioned 127 times across a wide range of printed and online articles. This coverage meant that there were over 1.5 billion 'Opportunities to See' stories or articles relating to the Commissioner, which had an Advertising Value Equivalent of over £11,880,342.

Working with the media has been invaluable in raising awareness of the Commissioner and her role, as demonstrated in polling data that showed that 42% of older people had heard of the Commissioner, up from 37% in 2017.

Casework: Providing Support to Older People

The Commissioner's powers under the Commissioner for Older People (Wales) Act 2006 allow her to provide assistance and support directly to older people, which is delivered through her dedicated casework team.

The casework team provides information, assistance and guidance to empower older people and their families and help them to understand and claim their rights. The team provides support so that older people and their families can challenge the decision-making and practice of public bodies and services and are able to navigate what are often complex systems, policies and processes, often in the most difficult and distressing of circumstances. In some cases, the casework team intervenes on behalf of an older person (subject to their consent).



During 2018-19, the Commissioner's casework team provided assistance and support to 397 older people (or family members acting on an older person's behalf). This was a slight increase compared to 2017-18, where support was provided to 366 older people (or family members). Many of the cases the team worked on related to complex issues that had been ongoing for considerable periods of time.

The circumstances of everyone who contacts the Commissioner are unique, so the assistance and support provided by the casework team is tailored to reflect people's individual needs.

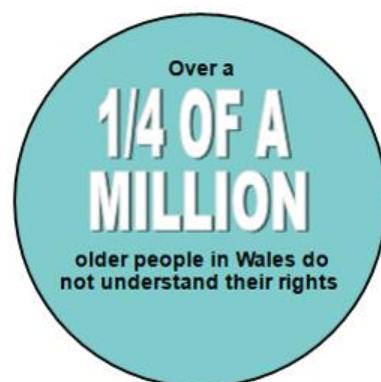
Whilst older people and their families contact the Commissioner about a wide range of matters, the most common issues related to health services, housing, care and safeguarding and abuse.

Driving Change for Older People

Making Rights Real for Older People

Protecting and promoting older people's rights continued to be a key part of the Commissioner's work during 2018-19. The Commissioner called for action in a number of areas to protect older people's rights and secured commitments from the Welsh Government to these towards:

- Co-producing practical guidance for local authorities on making the UN Principles for Older Persons real for older people under their duty to pay due regard when discharging social services functions. The Welsh Government confirmed that this guidance would initially focus on commissioning, safeguarding and advocacy.



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- Developing a national framework for commissioning independent advocacy for adults and look into the possibility of extending an “Active Offer” for advocacy to older people living in care homes or being discharged from hospital.
- Revising escalating concerns guidance to ensure that no older person is put at risk due to the closure of the place they call home and to uphold their rights when a care home closure is necessary.
- Making the UN Principles real for older people using NHS services, including reference to how Health Boards are paying regard to the Principles in their Annual Quality Statements.
- Integrating the UN Principles into the Welsh Government’s impact assessments.

The Welsh Government has begun to take the action the Commissioner called for, and she will continue to monitor and scrutinise their work in this area to ensure they are delivering against the commitments they have made.

Rethinking Respite for People Affected by Dementia

One of the key issues highlighted in the Commissioner’s Dementia: More Than Just Memory Loss report, published in 2016, was the importance of older people living with dementia and their carers being able to access high-quality, flexible respite that provided a positive experience for both the carer and the person being cared for.

Given its importance, the Commissioner looked at issues related to respite in more detail, publishing her findings in her ‘Rethinking Respite for People Affected by Dementia’ report in April 2018.

The report reviewed respite-related research and good practice, as well as capturing evidence from people affected by dementia, which covered issues such as the quality, flexibility and choice of respite services; accessing information, advice and advocacy; the activities available within respite services; and other issues such as safeguarding, positive risk taking, building and maintaining relationships, diversity and transport.

The report made clear that people affected by dementia often found it difficult to access information about the respite options available to them and that traditional respite services often lack the flexibility that they want and need, often not delivering positive outcomes. Furthermore, in the worst cases, respite services that do not meet people’s needs have a negative impact upon their health and wellbeing and can strip them of their independence.

However, the report also demonstrated that flexible and person-centred respite brings a range of benefits to carers and people living with dementia, and that innovative approaches can often deliver better outcomes whilst offering better value for money.

The Commissioner’s report set out a range of action needed to improve respite, and called for fundamental change in the way that respite services in Wales are thought about and delivered. Following the report’s publication, the Commissioner worked

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with key organisations - including Social Care Wales, the Carers Learning and Improvement Network and Carers Trust – to explore how the issues identified could be addressed.

The Commissioner also shared her findings with the Welsh Government, who made a commitment to use the evidence within the report to inform the development of action that will be delivered under the Dementia Action Plan for Wales 2018-22.

A Guide to Respite for People Affected by Dementia

To ensure that people living with dementia and their carers could easily access this information, the Commissioner published 'A Guide to Respite for People Affected by Dementia' in November 2018, which covers a wide range of subjects including the different types of respite available and how they can be accessed, potential financial support and the rights people have under social care legislation. Whilst the guide focuses on people affected by dementia, much of the information included is useful for all older people and carers who may need to access respite.

The guide was developed with support from people with dementia and their carers from across Wales, who helped to shape the guide's content by sharing their ideas about the kinds of information that should be included and what would be most useful based on their experiences.

The guide has been widely distributed to older people and carers throughout Wales through engagement events and via a wide range of third sector organisations including Alzheimer's Society, Age Connects Wales and Age Cymru. In addition, the Commissioner also delivered a workshop at the ADSS National Social Care Conference, to grow knowledge about respite and its benefits amongst social care professionals and highlight innovative approaches to respite that are making a positive difference to the lives of people affected by dementia.

Making Voices Heard: Older People's Access to Independent Advocacy

The Commissioner's work across a number of areas, along with information gathered through engagement with older people and stakeholders, identified a range of potential issues relating to older people's access to advocacy and the ways in which it was being delivered and promoted.

To determine what issues were preventing older people from accessing advocacy, how the Social Services and Well-being (Wales) Act 2014 had affected the delivery of advocacy services, and the ways that services could be improved, the Commissioner gathered extensive evidence from older people who had been supported by advocates, advocacy providers, those commissioning services and a range of organisations working with older people.

The Commissioner found that older people across Wales are often unable to access advocacy services and that people's legal rights to advocacy in certain circumstances were not always understood by health and social care professionals.

The Commissioner also identified a number of shortcomings in current legislation and the ways in which this is applied, which prevented people from fully participating when decisions are being made about their lives.

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The Commissioner's report – 'Making Voices Heard: Older People's Access to Independent Advocacy' – included a series of recommendations for the Welsh Government, local authorities and health boards, calling for a range of action to ensure that people's rights are upheld, that long-term planning is more effective and workforce training is improved, and that an 'active offer' of advocacy is made to older people living in care homes or those who ready to be discharged from hospital. The Welsh Government, health boards and local authorities responded positively to the report and its findings and provided assurances that they would take a wide range of action to deliver the improvements needed.

Advocacy Awareness Raising Video and Resources Hub

In order to raise awareness of advocacy amongst older people and professionals, the Commissioner worked in partnership with Age Cymru to produce a video to highlight the ways it can support older people.

The video was widely shared across social media and with members of the Commissioner's Ageing Well Network and will be shown at events and seminars for professionals and volunteers working with and for older people. Cardiff and Vale University Health Board and Aneurin Bevan University Health Board have also uploaded the video to the training section of their intranet pages so that health board staff are able to easily watch it.

Alongside the video, the Commissioner also launched an advocacy resources hub, which provides a range of useful information and resources for older people and professionals, including information leaflets, factsheets and training resources.

Know Your Rights: An Easy Guide

The Commissioner published an information guide to empower older people and ensure they have the information they need to access the rights they have under a range of legislation and challenge public bodies and service providers if they feel their rights have been breached.



The guide sets out the rights that older people have in a range of key areas, such as employment, healthcare and housing, as well as making clear the rights older people have to be treated with dignity and respect, to be involved in decisions that affect their lives and to be safeguarded and protected. The guide also includes details of organisations that can provide older people with help, support and advice relating to their rights.

To date, over 4,000 copies of the guide have been distributed to older people at events throughout Wales and via organisations working with and for older people.

Care Homes in Wales: Your Questions Answered

The Commissioner published a guide that provides answers to commonly asked questions and is helping to ensure that older people and their families throughout Wales have a better understanding of people's rights when living in a care home,



and includes information on finding a suitable care home, paying for care, having a say in decisions, activities and socialising, and what someone can do if they are unhappy with the care and support they are receiving.

To develop the guide, the Commissioner's team met and spoke with older people at a series of engagement events throughout Wales, to hear directly from them about the questions they had about moving into or living in a care home. The Commissioner also worked with care providers and other stakeholders to ensure that the information included within the guide

would provide answers to questions they were often asked by residents.

To date, over 7,000 copies of the guide have been distributed to local authorities, health boards and third sector organisations – including Age Cymru, Alzheimer's Society and RNIB Cymru – to ensure they can be easily accessed by older people and their families.

NHS Wales Winter Pressures

In December 2018, the Commissioner requested detailed information from the Welsh Government and health boards about the plans they had in place to cope with potential winter pressures and additional demand, as well as any specific action being taken to improve the experiences of older patients, who were significantly impacted by the issues created by winter pressures during 2017-18.

The information within their responses and published winter preparedness plans have been examined against an internal scrutiny framework to allow the Commissioner to consider, from an all-Wales perspective, what further improvements could be delivered to improve older people's experiences.

The Commissioner will publish her findings in August 2019 and will highlight examples of good practice shared with her by health boards to support their preparations and the development of their plans for next winter.

Safeguarding and Protecting Older People

Crown Prosecution Service Age-Related Hate Crime Panel

In response to concerns raised by the Commissioner, the CPS established the first ever scrutiny panel focused exclusively on crimes against older people.

The panel provided a unique opportunity for organisations that work with and for older people to get a better insight into the crimes committed against older people and some of the issues that the police and CPS must consider when decisions are being made about whether to prosecute or not.

Furthermore, the panel also provided an opportunity for the police and CPS to consider the views and advice of participants about how investigations could be enhanced to increase the chances of taking forward a successful prosecution.

Awareness Raising Conferences

The Commissioner worked in partnership with Social Care Wales and the Dewis Choice Project to deliver two conferences that provided delegates with a wide range of practical information to grow their knowledge and understanding of how to safeguard older people from abuse, with a particular focus on how they could be more effective in supporting the rights and choices of older people who experience abuse.

The conferences, which included a mixture of keynote presentations and workshop sessions, were attended by over 100 delegates working across health and social care.



Feedback from the conferences was very positive, with many delegates stating that their knowledge about abuse had increased and that they had a far better understanding of the ways they could support older people who had experienced abuse.

Awareness Raising Events and Presentations

Building upon work that began in 2014, the Commissioner's Safeguarding Lead has continued to deliver awareness raising presentations to professionals working across health and social care, highlighting the scale and impact of abuse, how to recognise the signs of abuse and the help and support available for older people.



Awareness raising sessions were delivered to over 1,100 professionals working across a wide range of organisations, including health boards, local authority social services and safeguarding teams, regional safeguarding boards, the Royal College of General Practitioners and Crown Prosecution Service.

In addition to delivering these sessions, the Commissioner's Safeguarding Lead also participated in a wide range of engagement events to raise awareness of abuse amongst key stakeholders, including a roundtable safeguarding event and accountability meetings.

Research into Police and Crown Prosecution Service Decision-Making in Safeguarding Cases

The Commissioner commissioned research to examine the ways in which decision-making by the police and Crown Prosecution Service (CPS) may impact upon investigations relating to safeguarding and subsequent access to justice for older people.

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Working with the police and CPS, the research team will review data and outcomes relating to over 400 safeguarding cases across the four Welsh police forces.

The aim of the research is to identify the challenges and barriers that may lead to low levels of prosecution and potential ways in which safeguarding investigations could be enhanced. The research will also consider whether there is consistency in decision-making throughout Wales and identify potential training requirements and limitations in existing legislation.

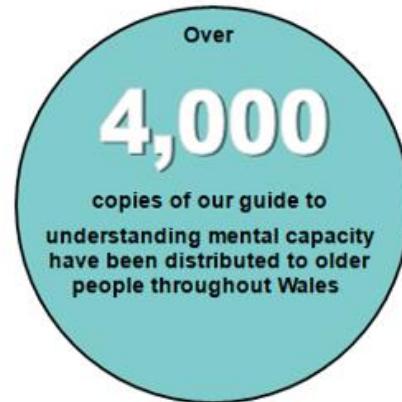
The findings of the research, as well as any recommendations for the police and CPS, will be published in 2020-21.

Mental Capacity: An Easy Guide

To help older people and their families to have a better understanding of mental capacity, the Commissioner published Mental Capacity: An Easy Guide in June 2018.

The guide covers a wide range of topics, including what may cause a person to lack capacity, the Mental Capacity Act 2005, how capacity is tested, best interests decisions, advance decisions and Lasting Power of Attorney.

To date, over 4,000 copies of the guide have been distributed to older people throughout Wales.



Ageing Well in Wales

In 2014, the Commissioner established Ageing Well in Wales to inspire action and drive change, at both a strategic level and within communities throughout Wales, across five key areas: age-friendly communities, dementia supportive communities, falls prevention, opportunities for learning and employment, and loneliness and isolation. Since its launch, the Ageing Well in Wales network has grown to over 1,700 members, representing over 500 organisations, who lead on a diverse range of activities to make where they live better places to grow older and are helping to establish age-friendly and dementia-supportive communities throughout Welsh villages, towns and cities.

Throughout 2018-19, Ageing Well in Wales continued to support network members to create positive changes in their communities, with a focus on the five key themes.

The Ageing Well in Wales website provides a wide range of resources and publications and has continued to be a popular and practical way for people to find out more about the five priority areas, and to assist network members in their own projects.

Alongside this, Ageing Well in Wales held a range of events throughout Wales to provide opportunities for learning, sharing good practice and connecting network members, which were attended by over 600 delegates, and supported partners to deliver a range of well-attended events focused on the principles of ageing well.



At a strategic level, Ageing Well partners from across the public, private and third sectors have continued to work on delivering the commitments set out in the Ageing Well in Wales Action Plan.

At a local authority level, Ageing Well plans are being delivered and action is now underway to improve the lives and well-being of many older people. In some areas, steps are underway to incorporate this work into the priorities of Public

Service Boards and Regional Partnership Boards, something that should ensure that the needs and aspirations of older people are considered within the wider strategic goal of improving the lives and well-being of people of all ages.

Influencing Policy and Practice

Throughout 2018-19, the Commissioner met with Welsh Government Ministers and officials, which provided opportunities to influence policy and practice, highlight any concerns and make clear where improvements are needed.

The Commissioner also continued to work with the National Assembly for Wales, providing briefings to members ahead of debates relating to issues that affect older people.

In addition, the Commissioner continued to work closely with National Assembly Committees, in particular the Health, Social Care and Sport Committee, sharing information and evidence, and highlighting potential areas for scrutiny and investigation. During 2018-19, the Commissioner provided evidence to the following committee inquiries:

- Cost of Caring for an Ageing Population – Finance Committee, April 2018
- Welsh Draft Budget Proposals 2019-20 – Finance Committee, September 2018
- Impact of the Social Services and Wellbeing (Wales) Act 2014 in relation to carers – Health, Social Care and Sport Committee, September 2018
- Future Development of Transport for Wales – Economy, Infrastructure & Skills committee, January 2019
- Community and District Nursing Services – Health, Social Care and Sport Committee, March 2019

Updating the Welsh Government's Strategy for Older People

Following concerns raised by the Commissioner in 2017 that the Welsh Government's third Strategy for Older People was not delivering all that it should for

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older people, the Welsh Government agreed to review and publish an updated strategy to ensure more effective approaches to meeting people's needs would be delivered across a range of policy areas and government portfolios.

Throughout 2018-19, the Commissioner worked with the Ministerial Advisory Forum on Ageing (MAFA), which was tasked with advising the Welsh Government on what should be included within the strategy, participating in a range of working groups covering matters including living in the community, participation, preparing for the future, transport and making rights real. The Commissioner has been clear that the new Strategy for an Ageing Society must be bold in its ambition and recognise the impact of ageing across all of society. The Welsh Government should lead the way in seizing the opportunities and meeting the challenges presented by an ageing population and work with others to deliver positive outcomes for older people now and in the future.

Additional Work to Influence Policy, Legislation and Practice

To ensure that older people's needs are understood and reflected in the work of public bodies and services, the Commissioner and her team continued to influence policy, legislation and practice through membership of, and working with a wide range of expert groups, advisory boards and panels.

The Commissioner also responded to consultations undertaken by the Welsh Government and other key bodies and stakeholders during 2018-19, which covered a broad range of topics and issues. The Commissioner used the experiences of older people, captured at engagement events and via her casework team, alongside the expertise of her team and evidence captured through her ongoing work to inform her responses, which set out how policy and practice should be shaped to reflect older people's needs and deliver positive outcomes for them.

Forward Look

Many of the issues faced by older people are entrenched and have persisted for many years. It is therefore essential that there is not only a focus on making things better and dealing with the difficulties older people experience, but also fundamentally changing the experience of growing older for all of us by dealing with the root causes of the problems we may encounter as we get older and working across society to deliver change.

The Commissioner is uniquely placed to drive change across a number of key areas and in April 2019 published her strategy – Making Wales the Best Place in the World to Grow Older – which sets out her priorities and the action she will take to improve older people's lives over the next three years. The Commissioner will take action to:

- End ageism and age discrimination
- Stop the abuse of older people
- Enable everyone to age well

The action taken against these priorities will be strongly focused on delivering the best possible outcomes for older people and securing lasting and meaningful change.

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Work planned for 2019-20 includes:

- Delivering a campaign to highlight and challenge the 'everyday' ageism faced by older people.
- Publishing new resources that will empower older people to challenge ageism.
- Undertaking research examining the portrayal of older people in the media.
- Working with local authorities to review the Information, Advice and Assistance services they provide to identify and promote good practice
- Working with stakeholders to identify what motivates individuals to abuse and neglect older people.
- Identifying, mapping and highlighting services that provide support to older people experiencing abuse.
- Delivering safeguarding training to staff working across public services, to raise awareness of the scale, nature and impact of abuse, and information about the help and support available to older people who are the victims of abuse.
- Publishing new resources to empower older people to effect change within their communities.
- Working with communities, local authorities and businesses throughout Wales to make them more age friendly.
- Reviewing whether current transport options create barriers to accessing health services.
- Working with older people and transport providers to make transport services more age friendly.

In addition to the work set out above, the Commissioner will continue to work to promote the importance of older people's rights and ensure that their rights are upheld; work with a wide range of partners to identify, celebrate and promote good practice; monitor and scrutinise the work of public bodies and hold them to account when necessary; influence policy and practice at both a national and a local level; engage with older people in all their diversity; and provide help and support to older people through her casework service.

In October 2019, the Commissioner will also publish her first State of the Nation report, which will provide a comprehensive overview of the experience of growing older in Wales and the progress being made against her three priorities and other key areas that impact upon older people's lives.

Heléna Herklots CBE
Older People's Commissioner for Wales
23 July 2019

1.2 Performance Analysis

Financial Performance Highlights

This section provides further detail of how expenditure has varied between 2016 to 2019 and provides an overview of trends in expenditure noting that in 2016-17 there was a 10% cut to the Commissioner's budget.

During 2016-17, the former Commissioner identified a potential risk of a further budget cut to the 2017-18 budget. In order to mitigate this risk, the Commissioner underspent against the 2016-17 allocation by £196,000. As the identified potential risk did not crystallise, £92,000 of the 2016-17 underspend was transferred to the variable cost work programme for 2017-18; the remaining £104,000 has been allocated to the delivery of my 2019-22 strategic plan and is included within my reserves.

This planned underspend would have enabled the previous Commissioner to manage the risk associated with another budget cut without undermining her ability to operate within her organisational structure.

Operating Expenditure

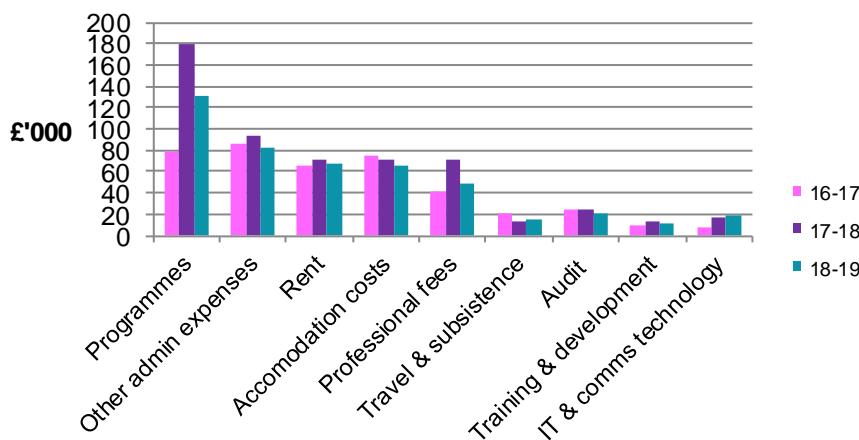


Figure 1: Three year comparator of Commissioner's Operating Expenditure

Programme work

The three year Strategic Plan and associated work programme will determine what programme work is undertaken. The expenditure will therefore vary from year to year and the work programme can also cross over multiple financial years.

Programme expenditure was lower in 2018-19 than 2017-18. This was mainly due to the transition period between the two Commissioners and the focus in the latter part of the year on the team's extensive engagement with older people and key stakeholders; reviewing and identifying gaps within policy and drawing on the existing knowledge of the organisation. This allowed me to develop an ambitious 2019-22 Strategic Plan.

Other Administration Expenses

In order to find cost efficiencies within my overall operating expenditure, I have made use of the National Procurement Framework, have undertaken joint tenders with other Commissioners and have renegotiated contracts with existing suppliers. This has led to a slight year on year saving; however, it is unlikely that any further substantial savings could be achieved.

Rent

As a result of the rent review in August 2016, the former Commissioner agreed a lease term for a period of five years from 5 August 2018. The rent payable was set for the initial three years of the term, with years four and five to be agreed during 2021-22. Rent is currently set at an extremely competitive rate.

Professional Fees

Professional fees will continue to fluctuate in the future as I may be required to act upon any unplanned, urgent and important matters brought to my attention. This budget also includes expenditure on professionals who have specialist knowledge and skills that I do not retain in-house. A particular focus during 2017-18 was preparing for the introduction of the General Data Protection Regulations in May 2018, which caused my legal fees to peak in year.

Training and Development

I ensure that I support staff to maximise their performance and ensure that they have the competencies and skills required to deliver my Strategic Plan. I therefore ensure that there is the availability of a training budget that is available to all staff.

Staff Costs

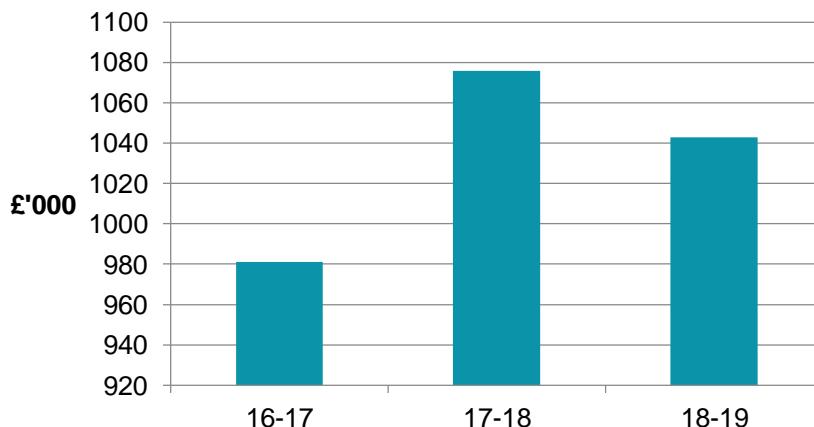


Figure 2: Three year comparator of Commissioner's staff costs

Figures 2 and 3 both demonstrate that a substantial part of my expenditure is spent on staff costs. This will continue to be a substantial part of the budget in future years due to the nature of the work. Expenditure will continue to fluctuate dependent upon my work programme for that year.

This expenditure will, however, continue to be a considerable pressure on my resources due to employees' incremental salary rises and cost of living increases.

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Without dramatically changing the structure of the organisation, there are no further savings to be made within my operating costs.

Expenditure 2018-19

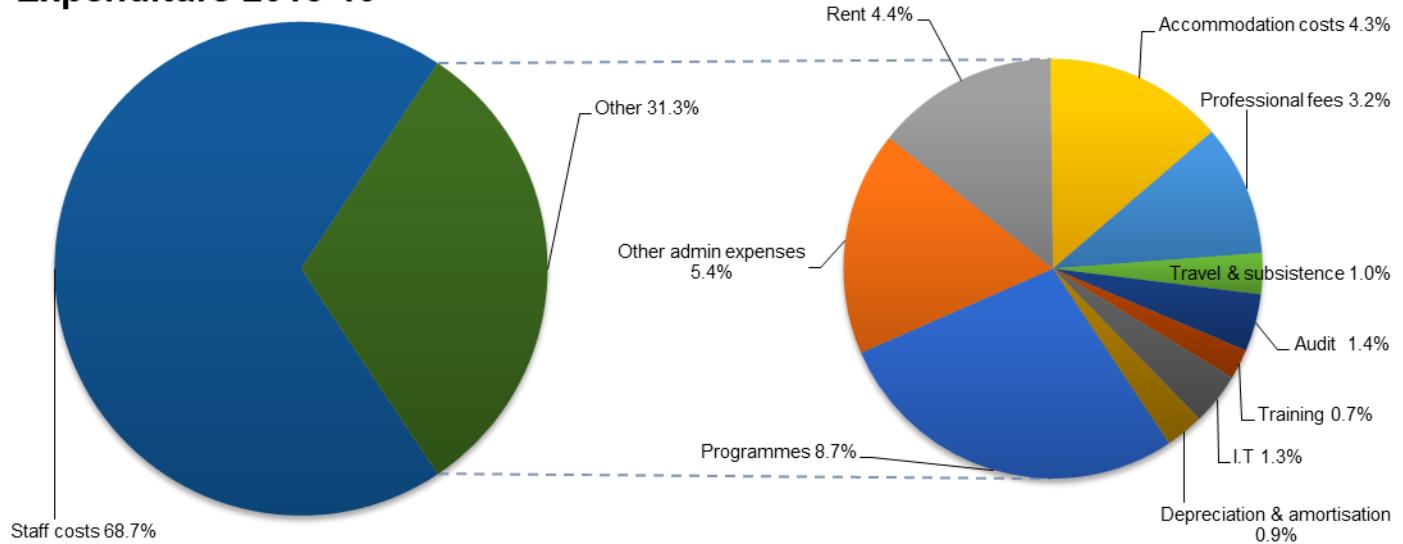


Figure 3: Commissioner's 2018-19 spend, showing further detail on non-staff expenditure.

Any further budget cuts will cause pressure on programme spending as an increasing percentage of the budget is spent on employment and administration costs.

Sustainability Report

I am committed to sustainable practises. Our Sustainability Policy is based upon the following principles:

- To comply with, and exceed where practicable, all applicable legislation, regulations and codes of practice.
- To integrate, where possible, sustainability considerations into our business decisions.
- To ensure that all staff are fully aware of our Sustainability Policy and are committed to implementing and improving it.
- To minimise the impact on sustainability of all office and transportation activities.
- To make suppliers aware of our Sustainability Policy and encourage them to adopt sound sustainable management practices.
- To review, annually report, and to continually strive to improve our sustainability performance.

I am committed to good environmental practices. Examples of how I pursue good environmental stewardship are set out below:

- Energy usage - as one of a number of tenants within a small modern office block it is not possible to have full control over the water, heat and light facilities. However, there are thermostatically controlled valves on all the radiators, energy saving light bulbs, and movement sensitive lighting in some areas within the office environment.
- Vehicle usage - the office does not operate any vehicles, but it does encourage the use of hired vehicles for longer journeys in order to ensure greatest efficiency. Staff are encouraged to share transport for official journeys where practicable. The use of public transport is encouraged wherever appropriate.
- Meetings – staff are encouraged to avoid physically travelling to meetings where alternatives are available and practical, such as using teleconferencing, video conferencing or web cams, and to plan efficient timings of meetings to avoid multiple trips.
- Paper management – all staff have access to email and internet and the use of I.T enables information to be accessed without the need for paper distribution systems. We minimise our use of paper and other office consumables by using double sided printing paper and identifying opportunities to reduce waste.
- Waste Disposal - procedures are in operation for the recycling of materials, including paper, cardboard and some plastics, and arrangements are in place for the disposal of food waste.
- Paper containing sensitive information is disposed of through confidential waste recycling facilities due to the obligation to maintain confidentiality. My office has a certificate of environmental accomplishment that certifies our

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shredding and recycling programme saved 24 trees from destruction in 2018-19 (31 in 2017-18).

- Products - suppliers are encouraged to use environmentally friendly products where possible. I use environmentally sound paper products such as recycled paper and envelopes. The cleaning of the office is carried out using environmentally friendly cleaning products.
- Education – I am committed to running educational training sessions for members of staff on issues relating to sustainability and biodiversity. This includes how employees can contribute both during work hours and through their lives outside of the workplace.
- Offset carbon emissions – my office has a certificate that acknowledges we offset 11.239 tonnes of carbon dioxide emissions for 2018-19; the money is used to support projects around the world that reduce carbon emissions through avoidance measures and clean/renewable energy generation.

Well-being of Future Generations (Wales) Act 2015

Whilst the Older People's Commissioner for Wales is not a public body duty bound by the Well-being of Future Generations (Wales) Act 2015, I am committed to the Sustainable Development Principle outlined in Section 5 of the Act.

By acting in accordance with the Sustainable Development Principle, I will act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

In order to meet this commitment to sustainable development, I will publish a series of 'Well-being and sustainability objectives' through the Sustainability Policy Statement. These objectives will help support the 'Well-being Goals' outlined in Section 4 of the Act.

Environment (Wales) Act 2016

As a public authority under Section 6 of the Environment (Wales) Act 2016, I have a duty to maintain and enhance biodiversity and promote the resilience of ecosystems in Wales.

Under the Act, I must publish a plan setting out the actions that will be taken to comply with this duty. This plan is incorporated into the Sustainability Policy Statement and will be reviewed every three years alongside a report on how I have complied with this duty. The first report will be compiled before the end of 2019, as required in the Act.

Website link: [**Sustainability Policy Statement**](#)

Heléna Herklots CBE
Older People's Commissioner for Wales
23 July 2019

2 Accountability Report

My Accountability Report outlines the key features of how I manage the organisation. This section contains:

- My Corporate Governance report which contains details of my senior management team and Audit and Risk Assurance Committee and how I demonstrate compliance with good corporate governance.
- My Remuneration and Staff Report provides information on senior management remuneration, my fair pay disclosure and information relating to other employment matters.
- The Audit Report contains the final audit opinion from our Auditor.

2.1 Corporate Governance Report

Director's Report

Working within the Commissioner's Office

During 2018-19, I employed an average of 19.92 full time equivalent staff (21.50 in 2017-18). The Strategic Management Team working with me during 2018-19 comprised:

Kelly Davies	Director of Corporate Affairs Deputy Commissioner
Daisy Cole (Left post 31 December 2018)	Director of Wellbeing and Empowerment

Sarah Rochira's term as Commissioner ended on 5 June 2018 and there was an interim period prior to me taking up post. In accordance with the Commissioner for Older People (Wales) Act 2006, (the Act), Schedule 1 Paragraph 4 (3) 'The Deputy Commissioner may discharge the functions of the Commissioner during a vacancy in the office of Commissioner or at any time when the Commissioner is for any reason unable to act.' During the interim period, Kelly Davies, as Deputy Older People's Commissioner for Wales, performed this function until I took up post on 20 August 2018.

In order to be able to align the organisation with my new priorities for 2019 - 2022, as well as to increase the impact of the organisation's work and to ensure that there is effective operation within a decreasing budget in real terms, I proposed and consulted on an organisational restructure during January 2019. This restructure was designed to increase our impact and achieve sustainable improvements for older people.

As a result of this restructure there were no job losses, however I decided not to replace the Director of Wellbeing and Empowerment post, who left the organisation for another role at the end of December 2018.

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I have provided my pen portrait and that of my Director of Corporate Affairs below:

Heléna Herklotz CBE

Older People's Commissioner for Wales

I took up post as Older People's Commissioner for Wales following over 30 years working in a wide range of third sector roles covering service development and provision, policy, campaigning and strategy. My career began working directly with older people at care homes and day centres.

Prior to my appointment as Commissioner, I was Chief Executive of Carers UK, the national membership charity for the UK's 6.5 million carers, a role I held from 2012 onwards.

Before 2012, I worked as Services Director for Age UK, with responsibility for their charitable services for older people and for supporting local Age UK organisations. I also worked as Head of Policy for Age Concern England and as Corporate Strategy Manager for Anchor Trust.

I led and contributed to a number of UK Government advisory groups, covering topics including care and support, housing, dementia and carers. I also spent a year on secondment working on older people's issues at the Department of Health.

In addition, I am a Trustee of the Centre for Ageing Better and a Fellow of the RSA.

Kelly Davies

Director of Corporate Affairs / Deputy Commissioner

Kelly joined the Older People's Commissioner for Wales in October 2011 as the Communication and Engagement Manager, having previously worked as Head of Office and a Community Engagement Manager for Assembly Members at the National Assembly for Wales.

Kelly has over 11 years' experience of working in politics in Wales, working with politicians to develop communication and engagement strategies as well as working on numerous election campaigns at a European, national and local level.

Kelly is the Director of Corporate Affairs and is responsible for leading on all internal and external communications and ensuring that the Commissioner and organisation has a positive and high profile reputation.

Kelly is also responsible for ensuring that the systems, processes, controls and information are in place and available to enable me to fully comply with my statutory duties relating to: Corporate Governance, Human Resources, Health and Safety, Performance and Risk Management, Project Management and Facilities and Resources.

Kelly is the appointed Deputy Commissioner by virtue of subparagraph 4(1) of Schedule 1 to the Commissioner for Older People (Wales) Act 2006 ('the Act').

Audit and Risk Assurance Committee

I have an Audit and Risk Assurance Committee to support me as Accounting Officer in monitoring and reviewing corporate governance, risk management and internal control systems. The Committee consists of four independent members. They participate in the Audit and Risk Assurance Committee meetings, consider my performance management and reporting arrangements and maintain a critical overview of my financial controls and risk management procedure.

Steve Harford	Appointed from 1 April 2016 to 31 March 2020 Appointed Chair from April 2017
Steve Milsom	Appointed from 1 April 2016 to 31 March 2020
Phil Davy	Appointed from 1 April 2017 to 31 March 2021
Julia Evans	Appointed from 2 January 2019 to 31 December 2023
Mutale Merrill	Appointed from 1 June 2014 to 31 May 2018

Current members of the Audit Committee are:

Steve Harford (Chair)



Steve Harford has over 40 years' experience of working in both the public and private sectors in Wales. He has an MBA from Cardiff University, is a past member of the Chartered Institute of Marketing and an affiliate member of the Institute of Occupational Safety and Health. Steve spent the last 18 years of his working career with Careers Wales from where he has retired from the role of Director of Corporate Services. During his time at Careers Wales he advised and led on the merger of the previous six local Careers Companies to form one all-Wales organisation. He then worked with the Welsh Government to transfer the ownership of Careers Wales to become a wholly owned subsidiary of the Welsh Government.

Steve is a Director/Trustee of Carers Trust South East Wales and is currently the Chair of the Board of Directors. He previously spent eight years as a member of the Gwent Community Health Council. Since retiring Steve has been appointed as a member of the Greater Gwent (Torfaen) Pensions Fund Local Pension Board, a Director of Beaufort Theatre and a Director/Trustee of Brynmawr Rotary Water Projects.

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Steve Milsom



Steve was a career civil servant in Welsh Government/Office serving 39 years, reaching the Senior Civil Service as Deputy Director for Adult Social Services Policy.

Steve worked in various senior posts in the Health and Social Services Department for 16 years, where he led the development of many new policies and had a significant role in the development of Social Services Strategies and legislation.

He led the development and implementation of the Strategy for Older People in Wales.

Steve is qualified at post graduate level with a Masters in Ageing Studies and a Diploma in Management Studies – both at Merit level. Since retirement, Steve has become a self-employed consultant and Associate with Practice Solutions Ltd where he works with Councils to improve social care for older people. He was an Advisory Group member and Rapporteur for the Commissioner's Review of Quality of Life and Care in Care Homes in Wales (2014) and undertook an evaluation of a Quality of Life Enrichment Programme in six care homes in N Wales (2015). Steve is Chair and trustee at Cymru Older People's Alliance and a trustee at Age Cymru. He is also vice chair of Caerphilly 50+Forum and a member of the Welsh Government's Ministerial Advisory Forum on Ageing.

Phil Davy



Phil Davy qualified as a town planner. He held posts in Gloucestershire, Reading and Devon, before becoming Chief Planning Officer with Islwyn Borough Council. He joined Caerphilly County Borough Council when the new local authority was formed in 1996.

Phil was Head of Economic Development for 10 years, managing a service area that covered business development, tourism, and regeneration. Most recently he developed the implementation strategy for a £220,000,000 investment programme to improve Caerphilly Council's

housing stock of 11,000 homes to ensure the homes meet the Welsh Housing Quality Standard.

Phil has held a number of non-executive director roles with Careers Wales, Groundwork Caerphilly and Planning Aid Wales. After 43 years in local government service Phil retired from full time employment but has now returned to a part time role as Town Clerk for Caerphilly Town Council

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New member from 2 January 2019:

Julia Evans

Julia has worked in the public finance sector for 35 years, firstly in an external audit capacity for 20 years and then moving into public sector accounting.



Following completion of a BA (Hons) degree in Public Administration in 1983, she joined the National Audit Office (NAO) in London as part of the NAO graduate trainee scheme, studying for membership of the Chartered Institute of Public Finance and Accountancy. She gained the CIPFA qualification in 1987, after transferring to the NAO (Wales) offices. During that period, she was involved mainly with the audit of financial accounts.

Julia was appointed as the Deputy Chief Executive (Finance, Personnel and Corporate Services) of the

General Teaching Council for Wales (GTCW) in January 2014, where she was responsible for financial planning, monitoring and reporting; financial controls; audit, all HR matters including development of HR policies, staff training and development, and also accommodation and related matters. As part of the Senior Management team, she was also involved in the strategic management of the Council. The GTCW was reconfigured, and became the Education Workforce Council in April 2015, and Julia continued as Deputy Chief Executive (Finance, HR and Corporate Services) until retiring from that post in December 2018.

Corporate Reporting

Raising Concerns

In November 2016, the role of Commissioner became a 'prescribed person' under the Public Interest Disclosure Act 1998 (PIDA) for matters relating to the rights and wellbeing of older people in Wales. The Public Interest Disclosure Act 1998 (PIDA) protects employees who blow the whistle about wrongdoing from victimisation by their employers, provided that they blow the whistle in one of the ways set out in PIDA (known as making a protected disclosure). PIDA does not require my office to investigate every disclosure received as I can only investigate disclosures that fall within the scope of my statutory functions and within the parameters of my statutory powers.

During 2018-19, no concerns were raised to me as a result of me being a 'prescribed person' (2017-18: 0).

Welsh Language

The Welsh Language Standards set out a number of ways in which I must provide and promote services through the Welsh language and facilitate and encourage its use in the workplace.

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During 2018-19, I have complied with all Standards and have continued to demonstrate my commitment that the English and Welsh language will be treated on a basis of equality.

I have continued to take all possible steps to promote the Welsh language by ensuring that all staff are aware of the history of the Welsh language, maintaining a number of bilingual staff, providing a bilingual casework service for older people, providing Welsh language lessons to all staff during work time and operating a bilingual working environment.

Website link: [**Welsh Language Standards**](#)

Acknowledging Excellence

In order to acknowledge good practice, and the dedicated individuals whose work is making a difference to the lives of older people, I have continued to make reference to these in my publications and speeches, alongside providing formal support via annual sponsorship of the RCN Nurse of the Year Awards, 2018-19 £6,000 (2017-18 £6,000) and the Wales Care Awards, 2018-19 £2,000 (2017-18 £2,000).

Pension Arrangements

My directly employed staff and I are eligible for membership of the Principal Civil Service Pension Scheme. Further details are set out in the Remuneration Report.

Payment Policy

I aim to comply with the UK Government's Better Payment Code. The target is for payment to be made within agreed payment terms or 30 days of receipt of invoices not in dispute for goods and services received.

Payment performance for the year averaged 99.35% paid on time (99.48% in 2017-18). No interest was paid in respect of late payments.

Information

During 2018-19, I received three requests for information under the Freedom of Information Act 2000 (2017-18: 3 requests). All requests were responded to within the prescribed timescales. I received no requests under the Data Protection Act 1998 (2017-18: 0).

Arrangements have been put in place to safeguard the security of information held by me. This includes personal data held relating to enquiries made on behalf of individual older people in Wales, and evidence gathered by me in the carrying out of my functions. In 2018-19, there were no data breaches of data security (2017-18: 0) that were required to be reported to the Information Commissioner.

As a result of new General Data Protection Regulations coming into force on 25 May 2018, Blake Morgan have reviewed my contracts and policies for compliance with the Regulations. All relevant policies and procedures have been updated to ensure compliance with the Regulations and a training session has been delivered to all staff to raise awareness.

Older People's Commissioner for Wales
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I.T

During 2018-19, my I.T systems have been independently verified and I have been assured that they comply with the Cyber Essentials Plus Scheme, which is a government-backed cyber security certification scheme that sets out a good baseline of cyber security. The scheme addresses five key controls that, when implemented correctly, can prevent around 80% of cyber-attacks.

Registers

I publish details of my own expenses, both direct and incurred on my behalf, on a quarterly basis on my website. These expenses are reviewed by my Audit and Risk Assurance Committee at every meeting.

Website link: [**Commissioner's Expenses**](#)

I maintain a register of all gifts and hospitality, both accepted and declined, in the course of official duties. This is updated quarterly and published on my website. These expenses are reviewed by my Audit and Risk Assurance Committee at every meeting.

Website link: [**Gifts and Hospitality Register**](#)

Significant Interests Held by Board

A register of Financial and Other Interests of Committee members and Directors is available on my website.

Website link: [**Register of Interests**](#)

Related Party Transactions

During 2018-19, neither myself, nor other members of my Strategic Management Team, or any of their family, were involved directly or indirectly in any transactions with the office during the year, apart from normal expense claims and salary payment.

Audit Arrangements

These Accounts are audited by the Auditor General for Wales in accordance with paragraph 12 of Schedule 1 of the Commissioner for Older People (Wales) Act 2006. The cost for the audit of the 2018-19 accounts is £14,000 (£14,000 in 2017-18).

Deloitte provided internal audit services to me in 2018-19. Following a joint tender exercise with the Children's Commissioner for Wales and the Public Ombudsman for Wales, a new contract was negotiated that will run from 1 April 2017 until 31 March 2020 with the option to extend for an additional year.

Further information about the role of the Audit and Risk Assurance Committee and Internal Audit is provided within the Governance Statement on page 35.

Events Occurring After the Reporting Period

There were no significant events occurring between the year end and the approval of these accounts.

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Disclosure of Relevant Audit Information

As Accounting Officer, I have taken all necessary steps to ensure that I am aware of any relevant audit information and to establish that the auditors are also aware of this information.

Heléna Herklots CBE
Older People's Commissioner for Wales
23 July 2019

Statement of Accounting Officer's Responsibilities

As required by the Commissioner for Older People (Wales) Act 2006, I, as Accounting Officer, have prepared, for each financial year, an annual report and statement of accounts in the form and on the basis set out in the Accounts Directions issued by HM Treasury and Welsh Ministers, these documents are fair, balanced and understandable.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commissioner and of its net expenditure, financial position, changes in taxpayer's equity and cash flows for the financial year. The annual report is fair, balanced and understandable.

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

- observe the Accounts Directions, 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 accounts;
- prepare the accounts on a 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.

As Accounting Officer, I am personally responsible for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Commissioner's assets as set out in the memorandum, Managing Public Money, published by HM Treasury and Managing Welsh Public Money, published by the Welsh Government.

I have taken all steps that I ought to have taken to make myself aware of any relevant audit information and disclosed this information to the auditors. As far as I am aware, there is no relevant audit information of which the auditors are unaware.

Older People's Commissioner for Wales
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Governance Statement

This Governance Statement sets out the basis of the statutory duties of the Older People's Commissioner for Wales, the way in which the discharge of my duties is governed and managed, and how I, as Commissioner, am accountable for what I do.

Role of the Commissioner

The statutory office of the Older People's Commissioner for Wales was established as a Corporation Sole under Section 1 of the Commissioner for Older People (Wales) Act 2006. The statutory duties of the role are to:

- promote awareness of the interests of older people in Wales;
- promote the provision of opportunities for, and elimination of discrimination against older people in Wales;
- encourage good practice in the treatment of older people in Wales;
- keep under review the adequacy and effectiveness of the law affecting the interests of older people in Wales.

In carrying out these functions, I am responsible, as Accounting Officer, for putting in place appropriate arrangements for the management and control of resources, including sound governance arrangements and the identification and management of risks and opportunities. These responsibilities are set out in the Statement of Accounting Officer's responsibilities.

As a Corporation Sole and the Accounting Officer, I hold personal responsibility for directing and controlling the organisation but may delegate the exercise of my functions to any member of staff. As I have no Corporate Board as might be found in other public bodies, I have an Audit and Risk Assurance Committee (ARAC) to support me by providing assurance regarding the Governance of the organisation.

I am independent of Ministers and, subject to the 2006 Act, responsible for setting the strategic direction of my office. I am accountable to the National Assembly for Wales for the actions of my office. My annual Impact and Reach report is scrutinised by the Assembly's Health and Social Care Committee and debated in plenary session. The Public Accounts Committee are able to scrutinise my annual accounts.

Purpose of the Governance Framework

The governance framework within which I operate is made up of key systems, policies and processes through which the organisation is directed and controlled.

Systems of internal control are based on an on-going process designed to:

- ensure financial probity;
- ensure that I comply with statutory duties; and
- ensure that I identify, evaluate and manage risk efficiently, effectively and economically.

These controls are designed to maintain the risks facing the Commissioner within the risk tolerance levels that have been identified within the Risk Management strategy.

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These internal control systems operate in an integrated manner, reflecting the importance of an integrated approach to governance and control. They can only provide reasonable, but not absolute, assurance of effectiveness.

Governance Framework

Under the Commissioner for Older People (Wales) Act 2006, I must nominate a Deputy who may exercise the Commissioner's statutory functions if the office is vacant or should I, at any time, be unable to discharge my duties. Kelly Davies, Director of Corporate Affairs, is my nominated Deputy. A financial scheme of delegation is contained within my Ordering Goods and Services Procedure, which is also available on my website.

My governance framework included three key sources of assurance during 2018-19:

- An Audit and Risk Assurance Committee
- An internal audit programme
- A strategic management team

These three sources of assurance assist me in discharging my statutory functions in a manner consistent with the UK Corporate Governance Code and the Good Governance Code for Public Services, i.e. consistent with the high standards expected from a publicly funded body.

Audit and Risk Assurance Committee

I have an Audit and Risk Assurance Committee (the Committee) to support me, as Accounting Officer, in monitoring and reviewing the effectiveness of, my corporate governance, internal control and risk identification and management systems; looking for additional assurance from internal and external audit. The Committee is provided with relevant, timely and accurate information from me and my management team.

The Committee comprises four independent members with considerable experience of public and third sector organisations in Wales. The Committee meets quarterly and achieved a 100% attendance record during 2018-19. During the year its membership was as follows:

- Steve Harford (Chair) – former Director of Corporate Services for Careers Wales
- Steve Milsom – former Deputy Director for Adult Social Services, Welsh Government
- Phil Davy – former Head of Economic Development for Caerphilly County Council
- Julia Evans – former Deputy Chief Executive of the Education Workforce Council (new member from 1 January 2019)
- Mutale Merrill – Chief Executive of Bawso (term of office ended 31 May 2018)

Good practice requires me to regularly review and rotate the cumulative diversity, skills, knowledge and experience of my Committee members. The current members have each served less than four years on the Committee.

Older People's Commissioner for Wales
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The Committee operates within formal terms of reference, based on best practice guidance issued by the Treasury, which is kept under review. The minutes of the Committee meetings are published on my website to ensure greater transparency to my governance arrangements.

The Chair of the Committee attends annual meetings with Chairs from other Audit and Risk Assurance Committees to share learning and good practice.

In order to ensure that an information gap does not exist for Committee members and that they have the knowledge necessary to assist me in discharging my statutory functions, members attended a development day in February 2019, in which my staff and I provided them with information on strategic matters and facilitated a discussion on the risks and challenges faced by the organisation in the context of a rapidly changing external environment.

I update Committee members via email on key matters as they arise, including any escalation of risks to the Corporate Risk Register. In line with the Committee's Terms of Reference, members are issued with a number of papers, detailing agenda items five working days in advance of Committee meetings.

This year, the Committee has discussed a range of items including:

- Corporate Risk Register
- Annual report and Accounts
- Commissioner's Estimate for 2019/20, including the Commissioner's medium-term financial plan
- Commissioner's key policies including Anti-Fraud and Money Laundering and the Commissioner's Whistleblowing Policy
- External and internal audit plans and reports
- The Commissioner's proposed restructure, to come into effect from the 1 April 2019
- The Commissioner's 3-year strategy 2019/20 to 2021/22
- Contingency planning for the three-month period when the Deputy Commissioner was discharging the functions of Commissioner

The Committee has noted in its Annual Report that as a result of the meeting that the Committee has with the Internal and External auditors and the assurance level of the reports received from the auditors, they can provide assurance that both of the audit teams have no concerns regarding the quality of information provided by the Commissioner.

As a result of its work in 2018-19, the Committee is content with the overall level of internal and external audit coverage. In respect of my arrangements for financial management, and the wider corporate governance and identification of risk and management processes, the Committee considers that, based on the findings of the auditors and its own observations, it can provide me with high assurance that the arrangements in place are appropriate and have been operating effectively.

In addition to annually reviewing their own performance, the Audit and Risk Assurance Committee publish a formal statement annually on the extent to which

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they are satisfied with my overall levels of corporate governance, risk and financial management and internal controls. For 2018-19, the Committee considers that, based on the findings of the auditors and its own observations, it can provide me with high assurance that the arrangements in place are appropriate and that I have been operating effectively.

The Committee appraises its own effectiveness each year and has reviewed its own operations for 2018-19. It has concluded that it continues to operate effectively, noting that both the Commissioner and the Chair are able to confirm the commitment of the members and provide assurance on the effectiveness of the Committee.

It is my view that the Committee operates effectively and adds wider value to the systems of internal control and my wider objectives. Internal audit bi-annually reviews the work of the Committee to ensure that it continues to operate effectively; the last review took place in March 2018 and related to the Committee's work during 2017-18.

Website link: [**Audit and Risk Assurance Committee**](#)

Internal Audit

The work of internal audit is one of the key assurances that I require as Accounting Officer. Deloitte have been appointed to provide my internal audit service. During 2018-19, they reviewed:

- Financial systems and Civil Service Pension Arrangements
- Corporate Governance
- Risk Management

Deloitte also provided an advisory report entitled 'Efficiency' on the Commissioner's self-assessment against the principles set out in Managing Welsh Public Money.

The following table summarises the level of assurance and recommendations from each review:

Area	Assurance	Recommendations: Priority		
		High	Medium	Low
Finance Systems: • Banking and Cash Management • General Ledger • Civil Service Pension Arrangements	Substantial	0	0	1
Corporate Governance and Risk Management	Substantial	0	0	0
Efficiency	N/A	-	-	-
Total		0	0	1

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Deloitte's Annual Report for 2018-19 concluded that "...the Commissioner has a basically sound system of internal control, which should provide **substantial assurance** regarding the achievement of the Commissioner's objectives".

Strategic Management Team

As disclosed in the Director's Report, I worked with a Strategic Management Team (SMT) during 2018-19, which formally met monthly. The SMT keeps its working practices and ongoing effectiveness under constant review.

The role of the SMT is to provide advice to me and corporate leadership to the organisation, to enhance collegiate and collaborative working, to ensure a holistic approach to risk management and performance monitoring and identify any remedial action. As Commissioner, I am accountable for any decisions made.

Risk

All risk management activity is aligned to the corporate objectives and organisational priorities.

The risk and control framework is underpinned by my risk management strategy, which forms a key part of my internal control framework. The strategy acknowledges that it is not possible to eliminate all risks, but through the Corporate Risk Register risks are recognised and reduced to an acceptable level.

A positive approach to risk management means that I am not averse to taking risks, specifically to achieve the objectives within my strategic plan. I will not only consider the risk of things going wrong, but also the impact of not taking opportunities or not capitalising on such opportunities. However, I will not tolerate a high level of risk that would lead to significant failure to comply with governance, regularity and legal requirements.

My Audit and Risk Assurance Committee and I have identified the following overall risk:

- Reputational risk – whereby I am not seen as being impactful or a good custodian of public money.

The management of reputational risk plays a role in determining the success or failure of the Commissioner, both personally to the post holder and to the perception of both the post holder and the organisation among key stakeholders.

Further risk is inherent within this overall risk and two standing key risks have been identified. As at the 31 March 2019 these were:

- Significant failure to comply with governance, regularity and legal requirements:
 - policies, procedures and other governance arrangements are not complied with;
 - resources are not effectively planned, controlled or managed.
 - a loss of business continuity; and

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- staff do not have the skills, knowledge and competencies required to undertake their roles effectively.
- Key stakeholders fail to support/work with the Commissioner and voice opposition to her work.
 - The Commissioner does not effectively deliver her Vision and Strategy (2019-22) and work programme (2019-20)
 - The Commissioner and/or her work is perceived as being not relevant
 - The Commissioner does not have effective political links and influence
 - Expectations from stakeholders are not attainable
 - The Commissioner is not perceived as independent

These risks are integrated within the Corporate Risk Register and are formally discussed at the monthly Strategic Management Team and at the quarterly Audit and Risk Assurance Committee.

Upon my appointment as Commissioner, the key risk of a lack of stability and disruption to business continuity during the transition to a new Commissioner was removed from the Corporate Risk Register. My predecessor's term of office ended in June 2018 and my term commenced in August 2018. During the interim period, and in accordance with the Commissioner for Older People (Wales) Act 2006, (the Act), Schedule 1 Paragraph 4 (3), the Deputy Commissioner discharged the functions of the Commissioner during this time.

The Audit and Risk Assurance Committee are advised in real time of any escalation of risk to the Corporate Risk Register.

In 2019-20, my Corporate Risk Register will be reviewed to ensure that the risks identified reflect my Strategic Plan 2019-22.

Raising Concerns

In the event that my staff or others raise concerns about the organisation that cannot be easily resolved, I have put in place appropriate governance measures that include a Complaints Policy and a Raising Concerns policy. Any issues raised relating to the role of the Commissioner are referred to the Chair of the Audit and Risk Assurance Committee.

During 2018-19, no concerns were raised to me nor the Chair of Committee under my internal Raising Concerns policy (2017-18: nil).

During 2018-19, there was one formal complaint made under the Complaints Policy (2017-18: 1). During the year, I also reported to my Audit and Risk Assurance Committee no informal complaints (2017-18: 0).

Review of Effectiveness

As Accounting Officer, I continuously review the effectiveness of my governance framework. This is informed by the work of internal audit, my Strategic Management Team and comments made by external auditors (Wales Audit Office), as contained in the management letter and other reports.

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During the year ended 31 March 2019, internal audit raised one minor recommendation regarding my governance and finance systems, which did not affect me obtaining a rating of substantial assurance from auditors. I therefore implemented further internal controls, safeguarding against the risks highlighted by this recommendation, and I ensure that I constantly monitor internal systems and seek to continually improve them.

I have considered the evidence provided in this governance statement and it is my view that the overall governance and internal control structures and procedures have been appropriate to support my functions and objectives and have worked effectively throughout 2018-19.

The above governance framework has been in place for the year ended 31 March 2019, statement is prepared in accordance with Treasury guidance.

Helena Herklots CBE
Older People's Commissioner for Wales
23 July 2019

2.2 Remuneration and staff report

Remuneration Policy

My salary is set by the Welsh Ministers in accordance with Schedule 1(3) of the Commissioner for Older People (Wales) Act 2006. I am eligible to join and have joined the Principal Civil Service Pension Scheme.

I set the salaries of directly employed staff. A job evaluation exercise was undertaken by an external HR organisation in 2017-18 which assessed employees' job descriptions and benchmarked roles of the same band against each other to ensure fairness and equality within my organisational structure. As a result of this evaluation one job was re-banded.

Incremental increases to other staff salaries were awarded in line with contractual terms and conditions. An inflationary cost of living increase of 1% was awarded in 2018-19 (1% was awarded in 2017-18).

Service Contracts

Appointments of permanent members of staff, on terms and conditions set by me, are not only made on merit on the basis of fair and open competition. Staff are not members of the Civil Service but are entitled to membership of the Principal Civil Service Pension Scheme (PCSPS).

Unless otherwise stated below, staff covered by this report hold open-ended appointments. There is no mandatory retirement age, although PCSPS rules on earliest pensionable age will apply.

I have in place mechanisms for performance appraisal to ensure that the contribution of individual employees is measured at an appropriate level at all stages of their employment with the organisation. I have implemented an organisational development programme to enhance capability and improve overall performance levels through increased productivity.

Early termination, other than for misconduct or resignation, would result in the individual receiving compensation as set out under the Civil Service Compensation Scheme.

Remuneration (including salary) and Pension Entitlements

(This section is subject to audit)

The following sections provide details of the remuneration and pension interests of the Commissioner and senior staff.

Single Total Figure of Remuneration

(This section is subject to audit)

'Salary' includes gross salary, overtime and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the Commissioner and thus recorded in these accounts. Neither I nor any member of my staff received benefits-in-kind or any bonuses.

Name and title	Salary		Pension Benefits (1)		Total	
	2018-19 £000	2017-18 £000	2018-19 £000	2017-18 £000	2018-19 £000	2017-18 £000
Heléna Herklots ² Commissioner (20/08/18-31/03/19)	55-60	n/a	22	n/a	75-80	n/a
Sarah Rochira ³ Former Commissioner (01/04/18-05/06/18)	15-20	95-100	7	38	20-25	130-135
Kelly Davies ⁴ Director of Corporate Affairs, Deputy Commissioner	70-75	60-65	27	25	95-100	85-90
Daisy Cole ⁵ Director of Wellbeing and Empowerment (01/04/18-31/12/18)	45-50	60-65	19	25	65-70	85-90

- (1) The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.
- (2) Heléna Herklots' term of office commenced on the 20 August 2018; the banding for the full year equivalent salary for 2018-19 was £90-95k.
- (3) Sarah Rochira's term of office ended on the 5 June 2018; the banding for the full year equivalent salary for 2018-19 was £95-£100k.
- (4) Sarah Rochira's term as Commissioner ended on 5 June 2018 and Heléna Herklots commenced in post on the 20 August 2018. During the interim period Kelly Davies, as Deputy Older People's Commissioner for Wales, performed the function of Commissioner. Kelly Davies' full year equivalent salary for the period 5 June 2018 to 20 August 2018 was £90-95k, for the remainder of the year the full year equivalent salary was £60-65k
- (5) Daisy Cole left the Commissioner's employment on the 31 December 2018; the banding for the full year equivalent salary for 2018-19 was £60-65k.

Pension Entitlements

(This section is subject to audit)

	Accrued pension at pension age as at 31/3/19 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/19	CETV at 31/3/18	Real increase in CETV
	£000	£000	£000	£000	£000
Heléna Herklots ¹ Commissioner (20/08/18-31/03/19)	0-5	0-2.5	17	0	13
Sarah Rochira ² Commissioner (01/04/18-05/06/18)	10-15	0-2.5	174	166	4
Kelly Davies Director of Corporate Affairs, Deputy Commissioner	5-10	0-2.5	94	67	10
Daisy Cole ³ Director of Wellbeing and Empowerment (01/04/18-31/12/18)	5-10	0-2.5	99	76	10

(1) Heléna Herklots' term of office commenced on the 20 August 2018; there was no CETV at 20 August 2018.

(2) Sarah Rochira's term of office ended on the 5 June 2018.

(3) Daisy Cole left the Commissioner's employment on the 31 December 2018.

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date, all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the

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figure quoted is the combined value of their benefits in the two schemes). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% of pensionable earnings for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial 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. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

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

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes but note that part of that pension may be payable from different ages).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

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

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scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits they have 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 figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

This reflects the increase in CETV that is funded by the employer. It excludes increases 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.

Fair Pay Disclosure

(This section is subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid Director in their organisation and the median remuneration of the organisation's workforce. Total remuneration includes only salary and does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

	2018-19 Salary	2017-18 Salary
Band of highest paid director (Commissioner)	£90,000-£95,000	£95,000 – £100,000
Median Total Remuneration	£33,250	£32,900
Ratio	2.77	2.96

The banded remuneration of the highest-paid Director (the Commissioner) was £90,000-£95,000 in 2018-19 (2017-18: £95,000-£100,000). This was 2.71 times (2017-18: 2.96) the median remuneration of the workforce, which was £33,250 (2017-18: £32,900). The change in the median is equivalent to the 1% cost of living award that was paid to staff during 2018-19.

In 2018-19, no employee (2017-18: nil) received remuneration in excess of the role of Commissioner. Remuneration ranged from £21,550 to £90,000 (2017-18: £21,300 to £96,857).

Staff Report

(This section is subject to audit)

Staff costs comprise:

	2018-19		2017-18	
	£000	£000	£000	£000
	Permanent Staff	Other Staff	Total Staff costs	Total Staff costs
Salaries	697	89	786	824
Social Security costs	66	8	74	69
Other Pension Costs	150	18	168	176
Sub Total	913	115	1,028	1,069
Agency costs	0	15	15	7
Total net costs	913	130	1,043	1,076

Included within staff costs is £7,518 (2017-18: £8,763) which relates to the remuneration of five Audit and Risk Assurance Committee Members. The term of office ended for an Audit and Risk Assurance Committee member in May 2018 and there was an interim period of seven months prior to a new member commencing in post, which has resulted in a slight decrease in comparable year-on-year costs.

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) - known as "Alpha" - are unfunded multi-employer defined benefit schemes, but the Older People's Commissioner for Wales is unable to identify its share of the underlying assets and liabilities.

The scheme actuary valued the scheme as at 31 March 2012. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation [here](#).

For 2018-19, employers' contributions of £168,000 were payable to the PCSPS (2017-18: £176,000) at one of four rates in the range 20.0% to 24.5% of pensionable earnings, based on salary bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2018-19 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account: a stakeholder pension with an employer contribution. Employers' contributions of £nil were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75%.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £nil, 0.5% of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

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Contributions due to the partnership pension providers at the balance sheet date were £nil. Contributions prepaid at that date were £nil.

All of these contributions are included in Other Pension costs in the table on page 46.

Staff Numbers

(This section is subject to audit)

The average number of whole-time equivalent persons that I employed across the year (including senior staff) was as follows:

	2018-19	2017-18
Permanent Staff	15.98	16.54
Temporary/Casual Staff	0.55	0.37
Fixed Term Appointments	3.39	4.59
Total	19.92	21.50

At the end of the financial period, the number of whole-time equivalent persons that I employed (including senior staff) was as follows:

	2018-19	2017-18
Permanent Staff	14.88	16.54
Temporary/Casual Staff	0	0.21
Fixed Term Appointments	1.96	4.54
Total	16.84	21.29

In the tables above, staff employed are reported as whole-time equivalent numbers.

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The staff composition of my office by gender at the end of each financial year was as follows:

(This section is not subject to audit)

Staff by gender 2017-18



	Headcount	Percent	
■	17	70.8%	Female
□	7	29.2%	Male
	24	100%	Total

Staff by gender 2018-19



	Headcount	Percent	
■	13	68.4%	Female
□	6	32.6%	Male
	19	100%	Total

Senior Management by Gender 2017-18



	Headcount	Percent	
■	3	100%	Female
□	0	0%	Male
	3	100%	Total

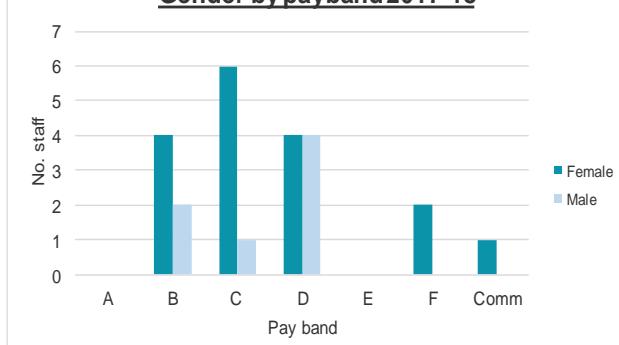
Senior Management by Gender 2018-19



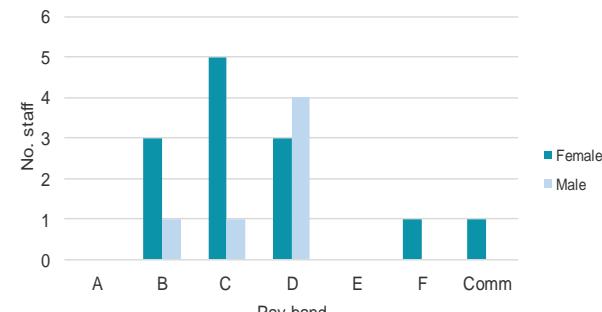
	Headcount	Percent	
■	2	100%	Female
□	0	0%	Male
	2	100%	Total

In the images above, gender breakdown is reported as actual numbers, the images show that the workforce is predominantly female and that there has been little movement in the staff composition between 2017-18 and 2018-19. The staff composition of my office by pay band at the end of each financial year was as follows

Gender by payband 2017-18



Gender by payband 2018-19



My office is atypical in that all members of my Strategic Management Team are female. Due to the low staff numbers within the organisation, if my Strategic Management Team were to be male rather than female then the gender pay gap

profile of the organisation would demonstrate a more typical pattern with more males represented at Band D or higher.

Sickness Absence

The average sickness absence rate per member of staff was 8.68 days (12.67 days in 2017-18); this sickness absence rate is higher than desirable and is attributable to a small number of staff who were on long term sick. If the long term absences, which are classified as being for more than four weeks, are removed from the average sickness absence rates then the rate becomes 5.22 days (5.62 days in 2017-18) which is slightly higher than the absence rate of 4.1 days for the UK labour market during 2017². This is due to a small number of individuals having sickness occurrences just under the classification of 'long-term'. I am committed to the health and wellbeing of my staff and have a comprehensive policy on sickness absence. I also support employees in maintaining a work-life balance via the operation of a flexi time system and provide opportunities for flexible working patterns.

Equal Opportunities and Diversity

My staff and I are committed to and fully supportive of the Equality Act and strive to embrace the Act in everything that the organisation does. I am committed to equality of opportunity and seek to employ a diverse workforce. All applications are considered on the grounds that all job applicants should have equal opportunity for employment and advancement on the basis of their ability, qualifications and suitability for the work.

I recognise that discrimination in any form is unacceptable and I am committed to promoting and supporting equality. I am committed to providing a working environment free from discrimination and all forms of bullying and harassment as well as ensuring every member of staff is treated fairly, with dignity and respect.

I am committed to providing equality of opportunity for all staff currently in my employment and any prospective candidates. No member of staff or job applicant will receive unfavourable treatment on the grounds of gender, gender reassignment, sexual orientation, race, including ethnic or national origin, colour or nationality, religion or belief, including lack of belief, disability, age, marriage or civil partnership, pregnancy or maternity, or any other relevant consideration, nor will any individual be disadvantaged by conditions or requirements which cannot be shown to be justifiable.

I am required by law to produce a Strategic Equality Plan, but my commitment to fighting discrimination goes much deeper and further than this plan – it sits at the heart of my statutory duties.

Having continued to actively engage and consult with people to inform the review of my objectives, this Strategic Equality Plan outlines how I will continue to ensure that, as an employer, I put into practice those principles that underpin equality and fairness.

Website link: [Equality Scheme](#)

Staff Policies Regarding Disabled Employees

If requested, recruitment information would be provided in an alternative format, such as large print, Braille or electronically; job applications would also be accepted in an alternative format. I would ensure that reasonable adjustments are made regarding arrangements for the interview and interviews will be held in the language of choice.

Reasonable adjustments would be made, where possible, to prevent disabled people being placed at a disadvantage. This relates not only to interviews and arrangements for new members of staff joining the organisation, but also for current members of staff returning to work following an injury or an illness.

Employee Benefits

Following reassessment in May 2018, the organisation retained the Gold Small Workplace Health Award, which is valid for three years. The Gold Small Workplace Health Award contributes to my recognition as being an exemplar employer and further enables staff to maximise their performance. In their 2018 report, the assessors commented that:

“The way in which the Older People’s Commissioner has moved forward over the last three years is impressive. Clearly Kelly and Helen who co-ordinate health and wellbeing have not rested on their laurels in any way; indeed they have introduced a variety of new initiatives that go over and above those suggested within the Small Workplace Health Award criteria and have done far more than just maintain the award. There is a freshness in their approach and their enthusiasm and passion for wellbeing is obviously infectious judging on the participants they have for their various activities.”

I have continued to ensure that a comprehensive health and wellbeing programme is delivered throughout the year for all staff, providing monthly information on different health and wellbeing topics such as hydration, back health, dangers of being inactive, cholesterol, drugs and alcohol, skin cancer, diabetes, and working with compassion. During the year, all employees were able to attend a team training session about the following topics:

- Alexander Technique
- Social Model of Disability
- Accessibility of the organisation
- Trust: Foundations of successful teams
- How to capture positive feedback
- Benefits of membership of Care First; the Commissioner’s Employee Assistance Programme

All staff are also able to attend Welsh language lessons during work time at beginner, intermediate or advanced level.

I have a free and confidential Employee Assistance Programme which is available to all staff.

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Opportunities for learning and development are promoted to all staff, as well as access to benefits such as Childcare Vouchers and Cycle to Work Schemes.

The organisation continues to be an accredited Living Wage Employer. This accreditation means that every member of staff in the organisation earns at least the Living Wage. The Living Wage is based on the cost of living in the UK.

There has never been an instance whereby I have been required to negotiate with a trade union on behalf of staff nor have I been notified that any employees are currently members of a trade union.

Employee Engagement

After taking up my appointment, I met with all staff individually and I continue to meet all new staff as part of their induction.

I engage with all staff who have the opportunity to influence and contribute to decisions that affect their working lives and environment. New policies are presented to staff for feedback when they have been developed; after consultation with staff the Commissioner amended the underlying calculation of a day's pay with effect from the 1 April 2018. Remuneration is now calculated on a 260-day basis rather than a 365-day basis, this change was implemented as it more accurately reflects that staff work a 5-day working week and is in line with best practice.

All other employee policies are reviewed annually or biennially, as deemed appropriate. If there are any substantial changes to a policy, it is circulated to all staff for information or comment. All policies are equality impact assessed when they are introduced or if there are substantial changes to them.

Communication is embedded within the culture of my office. I hold monthly team meetings during which staff are updated on corporate governance matters, progress of the work programme for the year and have the opportunity to discuss and share information. There are two notice boards within the office on which information is disseminated to staff. One of these boards is dedicated to our employee welfare agenda and is linked to the Small Workplace Health programme.

Off Payroll Engagements

There were no off payroll engagements during 2018-19; nor 2017-18.

Consultancy Expenditure

There was no expenditure on consultancy during 2018-19; nor 2017-18.

Compensation for Loss of Office

(This section is subject to audit)

There were no compensation payments made in 2018-19; nor 2017-18.

Heléna Herklots CBE
Older People's Commissioner for Wales
23 July 2019

2.3 The Certificate and independent auditor's report of the Auditor General for Wales to the National Assembly for Wales

Report on the audit of the financial statements

Opinion

I certify that I have audited the financial statements of the Older People's Commissioner for Wales for the year ended 31 March 2019 under the Commissioner for Older People (Wales) Act 2006. These comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Cash Flow Statement and Statement of Changes in Taxpayers Equity and the related notes, including a summary of 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 HM Treasury's Financial Reporting Manual based on International Financial Reporting Standards (IFRSs) as adopted by the European Union.

In my opinion the financial statements:

- give a true and fair view of the state of the Older People's Commissioner for Wales affairs as at 31 March 2019 and of its net expenditure for the year then ended; and
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Commissioner for Older People (Wales) Act 2006.

Basis for Opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions Relating to Going Concern

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

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Older People's Commissioner for Wales has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The Older People's Commissioner for Wales is responsible for the other information in the annual report and financial statements. The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. 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.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Opinion on Regularity

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

Report on Other Requirements

Opinion on Other Matters

In my opinion, the part of the Remuneration Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under the Commissioner for Older People (Wales) Act 2006.

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

- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Governance Statement has been prepared in accordance with Welsh Ministers' guidance; and
- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Report has been prepared in accordance with Welsh Ministers' guidance.

Matters on Which I Report by Exception

In the light of the knowledge and understanding of the body and its environment obtained in the course of the audit, I have not identified material misstatements in Annual Report or the Governance Statement.

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

- proper accounting records have not been kept;
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns;

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

- information specified by Welsh Ministers regarding the remuneration and other transactions is not disclosed; or
- I have not received all of the information and explanations I require for my audit.

Report

I have no observations to make on these financial statements.

Responsibilities

Responsibilities of the Older People's Commissioner for Wales for the Financial Statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Older People's Commissioner for Wales is responsible for preparing the financial statements in accordance with the Commissioner for Older People (Wales) Act 2006 and Welsh Ministers' directions made there under, for being satisfied that they give a true and fair view and for such internal control as the Older People's Commissioner for Wales determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Older People's Commissioner for Wales is responsible for assessing the body'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 deemed inappropriate.

Auditor's Responsibilities for the Audit of the Financial Statements

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 an auditor's report 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.

A further description of the auditor's 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 auditor's report.

Responsibilities for Regularity

The Older People's Commissioner for Wales is responsible for ensuring the regularity of financial transactions.

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

**Older People's Commissioner for Wales: Accounts for the period ended 31 March
2019**

Adrian Crompton
Auditor General for Wales
24 July 2019

24 Cathedral Road
Cardiff
CF11 9LJ

3 FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2019

	Note	2018-19 £ 000	2017-18 £ 000
Expenditure			
Staff costs	2	1,043	1,076
Depreciation / Amortisation	3	14	16
Other Operating Expenditure	3	461	554
Total Operating Expenditure		<u>1,518</u>	<u>1,646</u>
 Comprehensive Net Expenditure for the year		 <u>1,518</u>	 <u>1,646</u>

There are no recognised gains or losses in either 2017-18 or 2018-19.

Statement of Financial Position

As at 31 March 2019

	Note	31 March 2019 £ 000	31 March 2019 £ 000	31 March 2018 £ 000	31 March 2018 £ 000
Non- current assets:					
Computer equipment	4	15		10	
Office equipment	4	1		3	
Leasehold improvements	4	4		6	
Intangible assets	5	11		14	
Total non-current assets			31		33
Current Assets:					
Trade and other receivables	7	55		56	
Cash and cash equivalents	8	300		299	
Total current assets			355		355
Total assets			386		388
Current liabilities:					
Trade and other payables	9	72		98	
Total current liabilities			72		98
Total assets less current liabilities			314		290
Non-current liabilities					
Provisions	10	78		78	
Deferred creditor	11	4		5	
Total non-current liabilities			82		83
Total assets less total liabilities			232		207
Taxpayers' equity					
General reserves			232		207
			<u>232</u>		<u>207</u>

Heléna Herklots CBE
 Older People's Commissioner for Wales
 23 July 2019

Statement of Cash Flows

For the year ended 31 March 2019

		1 April 2018 - 31 March 2019	1 April 2017 - 31 March 2018
	Note	£ 000	£ 000
Cash flows from operating activities			
Net expenditure		(1,518)	(1,646)
Adjustments for non-cash transactions	3	14	16
(Increase)/decrease in trade and other receivables	7	1	6
Increase/(decrease) in trade and other payables	9	(26)	26
Increase/(decrease) in Deferred creditor	11	(1)	2
Net cash outflow from operating activities		(1,530)	(1,596)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(10)	(4)
Purchase of intangible assets	5	(2)	(8)
Net cash outflow from investing activities		(12)	(12)
Cash flows from financing activities			
Funding from Welsh Government		1,543	1,553
Net financing		1,543	1,553
Net increase/(decrease) in cash equivalents in the period		1	(55)
Cash and cash equivalents at the beginning of the period	8	299	354
Cash and cash equivalents at the end of the period	8	300	299

Statement of Changes in Taxpayer's Equity

For the year ended 31 March 2019

	General Reserve	
	1 April 2018- 31 March 2019 £ 000	1 April 2017- 31 March 2018 £ 000
Balance as at 1 April	207	300
Net expenditure	(1,518)	(1,646)
Total recognised income and expense	(1,311)	(1,346)
Funding from Welsh Government	1,543	1,553
Balance as at 31 March	232	207

Notes to the Accounts

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2018-19 Government Financial Reporting Manual (FReM). 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 has been judged to be most appropriate to the particular circumstances of the Older People's Commissioner for Wales for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

Accounting Standards Issued, Not Yet Effective:

In January 2016, IFRS 16 – Leases was issued, and is effective for annual periods beginning on or after 1 January 2020, this accounting standard will apply from 2020-21 and is not reasonably estimable at this stage.

1.1 Accounting Convention

These accounts have been prepared on an accruals basis under the historical cost convention. The Commissioner has not re-valued any assets as any revaluation adjustments, were not, in the Commissioner's opinion material.

1.2 Non-Current Assets

Non-current assets are included at cost as, in the opinion of the Commissioner, any adjustments arising from revaluation would not be material. All non-current assets are owned by the Commissioner.

1.3 Tangible Non-Current Assets

The minimum level for capitalisation of a tangible non-current asset is £1,000 inclusive of irrecoverable VAT. Title to all property is held by the Commissioner. All property occupied by the Commissioner is leased. Other tangible non-current assets are not revalued as, in the opinion of the Commissioner, the amounts involved would not be material.

1.4 Intangible Non-Current Assets

The minimum level for capitalisation of an intangible non-current asset is £1,000 inclusive of irrecoverable VAT. Software licences and information technology software are capitalised as intangible non-current assets and amortised on a straight-line basis over their expected useful lives (normally four years).

1.5 Depreciation / Amortisation

Depreciation / amortisation is provided at a rate calculated to write off the tangible non-current assets by equal instalments over their estimated useful lives.

Asset lives are normally, as follows:

Leasehold improvements	Term of the lease or to break clause up to a maximum of 5 years
Office equipment	5 years
IT related equipment	4 years

1.6 Income, Funding and Expenditure

The main source of funding for the Commissioner is from Welsh Government via an annual funding allocation.

The accruals basis of accounting means that income and expenditure disclosed in the accounts are accounted for in the year that it takes place, not when cash payments are made or received.

Expenditure is that which relates directly to the activities of the Older People's Commissioner for Wales. The Commissioner's office operates in Wales and deals with the issues that impact upon older people in Wales. The Commissioner has only one operational segment as reflected in the Statement of Comprehensive Net Expenditure and associated notes.

The Commissioner is not registered for VAT. All expenditure is reported inclusive of VAT where applicable, as VAT is irrecoverable.

1.7 Reserves

Reserves enable the Commissioner to manage risk effectively and ensure business continuity and continuation of her ability to deliver against her statutory duties when faced with unforeseen and unforeseeable issues, either of a financial or service nature.

1.8 Foreign Exchange

Transactions that are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction. Foreign currency imprests are translated into sterling at the exchange rate ruling at the time of funding.

1.9 Pensions

The Commissioner and directly employed staff are eligible for membership of the Principal Civil Service Pension Scheme (PCSPS). It is an unfunded multi-employer defined benefit scheme. Contributions to the scheme are charged to the net expenditure account when due for payment in the resource accounts of the Cabinet Office: Civil Superannuation.

<http://www.civilservicepensionscheme.org.uk/>

1.10 Operating Lease Charge

Lease payments are recognised as an expense and charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the lease term.

1.11 Provisions

The Commissioner provides for legal or contractual obligations which are of uncertain timing or amounts at the statement of financial position date, on the basis of best estimate of the expenditure required to settle the obligation.

1.12 Cash and Cash Equivalents

The Commissioner drew funding regularly during the year, which is deposited in the Government Banking Service account upon receipt. Monies are drawn down into a commercial bank account to pay liabilities as they fall due. Petty cash is also held at the Commissioner's office.

1.13 Employee Benefits

Salaries and national insurance contributions for current employees are recognised in the Statement of Comprehensive Net Expenditure as the employees' services are rendered. The Commissioner accounts for paid annual leave as a liability where the compensation for absence is due to be settled within twelve months after the end of the period in which the employees render the service.

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

2. Staff costs comprise:

	2018-19		2017-18	
	£000	£000	£000	£000
	Permanent Staff	Other Staff	Total Staff costs	Total Staff costs
Salaries	697	89	786	824
Social Security costs	66	8	74	69
Other Pension Costs	150	18	168	176
Sub Total	913	115	1,028	1,069
Agency costs	0	15	15	7
Total net costs	913	130	1,043	1,076

3. Other Operating Expenditure

Other operating expenditure consists of:

	Note	2018-19 £000	2017-18 £000
Rentals under operating leases		67	71
Other accommodation costs		66	71
Information technology		19	16
Professional fees		48	72
Training & development		11	13
Travel & subsistence		15	14
Audit fees – Internal Audit		7	11
Audit fees – External Audit		14	14
Specific Programmes		132	179
Other administrative expenses		82	93
		461	554
Non-cash items:			
Depreciation	4	9	12
Amortisation	5	5	4
		14	16
Total		475	570

Further disclosure on Other Operating Expenditure is provided within the Financial Performance Highlights section on page 20.

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

Specific Programmes

The tables below detail the work programme expenditure for 2017-18 and 2018-19. The 2017-18 expenditure is directly linked to the previous Commissioner's Strategic Plan 'Framework for Action'. The 2018-19 expenditure has occurred during the year where an interim work programme was in place and a new Strategic Plan was being developed.

Programmes - Framework for Action	2017-18 £000
Embedding the wellbeing of older people at the heart of public services.	46
Driving up the quality of and availability and access to health and social care.	41
Protecting and improving community services, facilities and infrastructure.	20
Standing up for older people who are at risk of harm and ensuring that they are safeguarded and protected.	62
Tackling prejudice, inequality and discrimination.	10
Total	179

Programmes	2018-19 £000
Safeguarding and Protecting Older People	25
Promoting Older People's rights	35
Ageing Well in Wales	38
Consultation and Engagement	26
Acknowledging Excellence	8
Total	132

The expenditure disclosed in the tables above do not include any apportionment of Commissioner's staff salary costs and reflects additional direct costs only.

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

4. Tangible non-current assets

	Computer Equipment £000	Office Equipment £000	Leasehold Improvements £000	Total £000
Cost or valuation				
At 1 April 2018	48	37	279	364
Additions	10	0	0	10
Disposals	(24)	0	0	(24)
At 31 March 2019	34	37	279	350
Depreciation				
At 1 April 2018	38	34	273	345
Charged in the year	5	2	2	9
Disposals	(24)	0	0	(24)
At 31 March 2019	19	36	275	330
Net book value at 31 March 2019	15	1	4	20
Net book value at 31 March 2018	10	3	6	19

There has been no impairment of any assets and they are shown at cost which is considered to be the 'fair value'.

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

5. Intangible Non-Current Assets

	Software Licences £000	Information Technology £000	Total £000
Cost or valuation			
At 1 April 2018	46	76	122
Additions	0	2	2
Disposals	0	(11)	(11)
At 31 March 2019	46	67	113

Amortisation			
At 1 April 2018	46	62	108
Charged in the year	0	5	5
Disposals	0	(11)	(11)
At 31 March 2019	46	56	102

Net book value at 31 March 2019	0	11	11
Net book value at 31 March 2018	0	14	14

6. Financial Instruments

As the Commissioner's cash requirements are met through funding provided by the Welsh Government, financial instruments (investments, derivatives and other financial instruments) play a more limited role in creating 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 the Commissioner's expected purchase and usage requirements and the Commissioner is therefore exposed to little credit, liquidity or market risk.

7. Trade receivables

	31 March 2019 £000	31 March 2018 £000
Amounts falling due within one year:		
Trade receivables	0	0
Prepayments and accrued income	55	56
	55	56

There were no receivables falling due after more than one year.

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

8. Cash and Cash Equivalents

	2018-19 £000	2017-18 £000
Balance at 1 April	299	354
Net change in cash and cash equivalent balances	1	(55)
Balance at 31 March	300	299

The following balances at 31 March were held at:

Government Banking Service	139	246
Commercial banks and cash in hand	161	53
Balance at 31 March	300	299

9. Trade Payables and Other Current Liabilities

	31 March 2019 £000	31 March 2018 £000
Amounts falling due within one year		
Trade payables	2	17
Accruals	70	81
	72	98

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

10. Provision for Liabilities and Charges

	31 March 2019	31 March 2018
	£000	£000
Balance at 1 April	78	78
Provided in year	0	0
Provision utilised in year	0	0
Balance at 31 March	78	78

A provision is made for redecorating / dilapidations of the office during the term of the lease and on the termination of the lease. In accordance with IAS 37, this provision is reviewed annually.

11. Deferred Creditor

	31 March 2019	31 March 2018
	£000	£000
At 1 April	5	3
Accrued expenditure during the year	0	2
Released to Statement of Comprehensive Net Expenditure Account during year	(1)	0
Balance at 31 March	4	5

The Commissioner holds a five-year operating lease in respect of office accommodation, which includes a variable rental over the life of the lease, and a break without prejudice at year three in August 2021. Operating costs are charged on a straight-line basis over the lease term in accordance with IAS 17. The deferred creditor will release fully in year three of the lease.

12. Commitments Under Leases

Operating leases

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

	31 March 2019 £000	31 March 2018 £000
Obligations Under Operating Leases		
Comprise:		
Land and buildings:		
Expiry within one year	69	67
Expiry after one year but not more than five years*	94	163
Later than five years	0	0
	163	230

*The Commissioner has agreed a lease term for a period of five years from 5 August 2018. The rent payable was set for the initial three years of the term with years four and five to be agreed during 2021-22. The value of this lease will be in-line with open market value following inspection by an independent surveyor.

13. Finance Leases and PFI Contracts

There are no obligations under finance leases or PFI contracts (2017-18: nil). The Commissioner has not entered into non-cancellable contracts which are leases or PFI contracts (2017-18: nil).

14. Contingent Liabilities Disclosed Under IAS 37

The Commissioner has not incurred any contingent liabilities that are not disclosed elsewhere in these accounts (2017-18: nil).

15. Related-Party Transactions

In 2018-19, the Commissioner received funding of £1,543,000 from the Welsh Government (2017-18: £1,553,000) the 2017-18 funding included a non-recurrent allocation of £10,000 for the Ageing Well in Wales Programme. The Welsh Government is regarded as a related party.

During 2018-19, neither the Commissioner, nor other members of the Strategic Management Team, or any of their family, were involved directly or indirectly in any transactions with the office during the year, apart from normal expense claims and salary payments.

Older People's Commissioner for Wales: Accounts for the period ended 31 March 2019

16. Events After the Reporting Period

There were no significant events occurring between the year end and the approval of these accounts.

These financial statements were authorised for issue on 23 July 2019 by Heléna Herklots CBE