



Comisiynydd Pobl Hŷn Cymru
Older People's Commissioner for Wales

Annual Report and Financial Statements

2021-22

**An independent voice and champion
for older people**

The Older People’s Commissioner for Wales

The Older People’s Commissioner for Wales is an independent voice and champion for older people throughout Wales.

The Commissioner is taking action to protect older people’s rights, end ageism and age discrimination, stop the abuse of older people and enable everyone to age well.

The Commissioner is working for a Wales where older people are valued, rights are upheld and no-one is left behind.

How to contact the Commissioner:

The Older People’s Commissioner for Wales
Cambrian Buildings
Mount Stuart Square
Cardiff
CF10 5FL

Phone: 03442 640 670
Email: ask@olderpeople.wales
Twitter: @talkolderpeople

Website: www.olderpeople.wales

Accessible formats

If you would like this publication in an alternative format and/or language, please contact us.

Mae’r ddogfen hon ar gael yn Gymraeg // This document is available in Welsh

Contents

Performance Report

Within the Performance Report I have outlined my strategic priorities and main achievements over the past year.

Foreword	04
My Role as Commissioner	07
My Vision and Values	08
Commissioner’s Strategy 2019-24	09
Snapshot of the Year 2021-22	10
Delivering against my priorities	14
Review of funding and financial performance	30
Sustainability Report	32

Accountability Report

My Accountability Report outlines the key features of how I manage the organisation and how I demonstrate good corporate governance. It consists of the following:

Corporate Governance Report	35
Statement of Accounting Officer’s Responsibilities	38
Governance Statement	39
Remuneration and Staff Report	46
The Certificate and independent auditor’s report of the Auditor General for Wales to the Senedd	57

Financial Statements

The Financial Statements alongside supporting and explanatory notes consist of the following:

Financial Statements	62
Notes to the Accounts	66

Foreword

It has been another year of uncertainty and challenges for everyone but as I write this there is more hope that the pandemic is ending and more opportunity to reconnect with the people and activities that matter to us.

Whilst the pandemic brought significant challenges, we saw huge resilience from older people, as well as some of the very best of our communities, with volunteers, community groups, charities, local businesses and public bodies working together in new partnerships to deliver help and support throughout Wales.

As we, hopefully, come out of the pandemic we face a new set of challenges, from the cost of living crisis to the waiting lists for NHS treatment. We also have opportunities – to build on the new partnerships and ways of working forged during the pandemic.

Despite the difficulties that 2021-22 brought with it, my work as Commissioner supported significant progress in a number of key areas.

Following my calls, for example, the Welsh Government's Strategy for an Ageing Society has a strong focus on making Wales a nation of age-friendly communities, essential to support us to age well. My office is also now an affiliate member of the World Health Organisation's Global Network of Age-friendly Cities and Communities, providing support to local authorities to make their commitments to being age-friendly a reality. This work has led to the first local authority in Wales – Cardiff – joining the network in recognition of its plans to become an age-friendly city, with many others finalising their plans to support their applications to the Network.

Recognising the impact on older people of the rapid shift towards online services we saw during the pandemic, I also used my statutory powers to issue formal guidance to local authorities and health boards to ensure that older people can access information and services in a way that suits them in an increasingly digital world.

In addition, research I commissioned during the year– which included examining older people's experiences of abuse, and research into the way older people are portrayed in the media has provided new evidence to make the case for change and is leading to action.

I would like to thank all of the older people and partners I worked with during 2021-22 for their support in taking forward my priorities, as well as my Audit and Risk Assurance Committee for their advice and wise counsel. I'd also like to thank my team for all of their hard work, commitment and dedication.



Looking ahead, I am pleased that my term as Commissioner has been extended until August 2024. It is a great honour to be the independent voice and champion for older people.

During the next two years, my focus will be working to ensure that older people are valued, rights are upheld and no-one is left behind, and I will take forward and build on the progress made under my four priorities of rights, ageism, abuse and ageing well.

Together with my team we continue our commitment to do all we can for older people throughout Wales.

Heléna Herklots CBE

Older People's Commissioner for Wales



Performance Report

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 during 2021-22.

My Role as Commissioner

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 aged 60 and over throughout Wales, scrutinising and influencing a wide range of policy and practice to improve their lives.

I provide help and support directly to older people through my casework team and I work to empower older people and ensure that their voices are heard and acted upon.

My remit as Commissioner

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**
- **Keep under review the adequacy and effectiveness of law affecting the interests of older people in Wales**

My Vision and Values

I am working for a Wales where older people are valued, rights are upheld and no-one is left behind.

This means celebrating the fact that we are an ageing society and ensuring that we are all able to enjoy the opportunities it brings. It means being equipped to meet the challenges we may face as we grow older and ensuring that older people, particularly those who are most vulnerable, can access the support and services they need.

It means welcoming and promoting innovation and good practice to inspire action, whilst holding people to account when necessary.

And it means empowering older people by ensuring they understand their legal rights and how they can exercise them to make their voices heard and challenge poor practice, services and attitudes towards older people.

Internal Organisational Values and Behaviours

I collaborated with colleagues on the design of our organisational values and behaviours. These values drive the culture of our organisation and underpin our personal performance objectives. The values provide us with a tool we use to hold ourselves to account for the decisions that we make.



One Team

Shared goals above individual agendas
Proactive in offering support to others



Respectful

Actively seek the views of others
Demonstrate that value different views and perspective



Inclusive and Friendly

Pay attention to each other's wellbeing
Be kind, welcoming and supportive to everyone
Consider the impact on others of what we say and do



Open

Challenge constructively and be open to challenge
Seek to learn from others
Always look for better ways of doing things



Ambitious

Show passion for our vision
Strive for excellence
Be bold and ready to take considered risks to achieve impact



Integrity

Strive to do the right things and take responsibility for our work
Do what we say we will do

Commissioner's Strategy

My [2019 Strategy](#) set out my ambition for Wales to be the best place in the world to grow older, and this is something we should still be aiming for.

But it is important to recognise that the pandemic set back progress in a number of key areas of older people's lives and created new issues and challenges that need to be dealt with. We must also recognise that many of these issues are underpinned by potential failures in upholding people's rights, which reflects the lack of value often placed on older people's lives and the contribution they make to our lives.

So alongside continuing to deliver action across the three priority areas identified in my 2019 Strategy – ending ageism and age discrimination, stopping the abuse of older people and enabling everyone to age well – I have also been taking forward action under an additional priority area: Protecting and promoting older people's rights.

In addition, reaching out to and engaging with older people throughout Wales remains a priority for me and my team as it is crucial that older people's voices and experiences are heard and responded to by policy and decision-makers and used to shape the development and delivery of policies and services.

My Strategy also underpins my [2022-24 Work Programme](#), which sets out the work I will be taking forward during the next two years to build on the progress already made and ensure that older people throughout Wales are valued, rights are upheld and no-one is left behind.

Snapshot of the year 2021-22



April 2021

Convenes the first in a series of Care Home Rights Roundtable sessions to identify how to improve the rights of older people living in care homes in Wales.

Holds a series of engagement sessions with older people focused on mental health and how to ensure the right support is available.



May

Calls for action to enable safe visits to care homes as Covid restrictions are lifted.

Brings together key organisations working across health and social care to identify the action needed to support older people's health and well-being as we recover from the Covid-19 Pandemic.



June

Launches a directory of abuse support services to help older people who are being abused, or those at risk, find the information, advice and support they need.

Publishes report examining the portrayal of older people in the media, which finds that two-thirds of news stories about older people portray them in a negative light.



July

Brings together groups and organisations representing Black Asian and Minority Ethnic older people to identify opportunities for partnership working to capture crucial evidence and data about the experiences of older people from these communities.

Works with the National Union of Journalists to identify opportunities to provide information and training to journalists on avoiding ageism in news stories.



August

Publishes Transport to Health, a report setting out the ways that issues relating to transport and the redesign of services can affect older people's access to health care.

Publishes briefing paper setting out the ways in which evidence in the report has influenced the Welsh Government's Llwybr Newydd Transport Strategy.



September

Delivers online Tackling Ageism training sessions to help older people to recognise ageism and empower them to challenge age discrimination.

Holds a series of engagement sessions with older people to hear their views and experiences of reconnecting with their communities.



October

Publishes State of the Nation Report, which brings together key data relating to people's experiences of growing older in Wales.

Welcomes the Welsh Government's Strategy for an Ageing Society, which is strongly focused on making Wales a nation of age-friendly communities following calls from the Commissioner.



November

Publishes formal guidance to ensure that older people can access information and services in a way that suits them in an increasingly digital world, and that older people who want to get online are supported to do so.

Highlights the action being taken by older people to protect the environment to challenge ageist assumptions ahead of the COP26 Summit.



December

Commissions research to examine the barriers that may prevent older men experiencing or at risk of abuse from seeking help, and the availability of services and support.

Works in partnership with the Welsh Government and other partners to develop a new leaflet to provide older people with information about keeping well in the winter and tips for getting out and about again.



January

Publishes guidance for journalists on writing about older people and growing older, which is included on Press Regulator IPSO's resources hub for journalists.

Raises concerns about the impact of rapidly rising living costs and calls on the Welsh Government to provide additional financial support for older people.



February

Calls on the Welsh Government to develop an action plan that sets out the ways in which older people will be protected from the cost of living crisis.

Delivers the keynote speech at the first Global Intergenerational Week conference, which includes delegates from all over the world, highlighting the importance of solidarity between generations.



March 2022

Calls on the Prime Minister to take further action to support older people affected by the war in Ukraine, in partnership with older people's organisations from across the UK.

Distributes a guide to help public bodies avoid ageism in their communications providing guidance on language, tone and imagery.

2021-22 in Numbers

408

Number of older people supported by the Commissioner's Advice and Assistance Team



45

Number of engagement sessions held or attended by the Commissioner and her team to hear directly from older people. 595 older people took part in these sessions in total



70

News items relating to the Commissioner's work



168,795

Number of people reached with posts from the Commissioner's Facebook Page



604,400

Number of Twitter impressions (number of times tweets from the Commissioner were seen) during 2021-22



538m

'Opportunities to see' news items relating to the Commissioner's work across a wide range of publications



£3.9m

Advertising value equivalent of Commissioner's news coverage



Annual Report

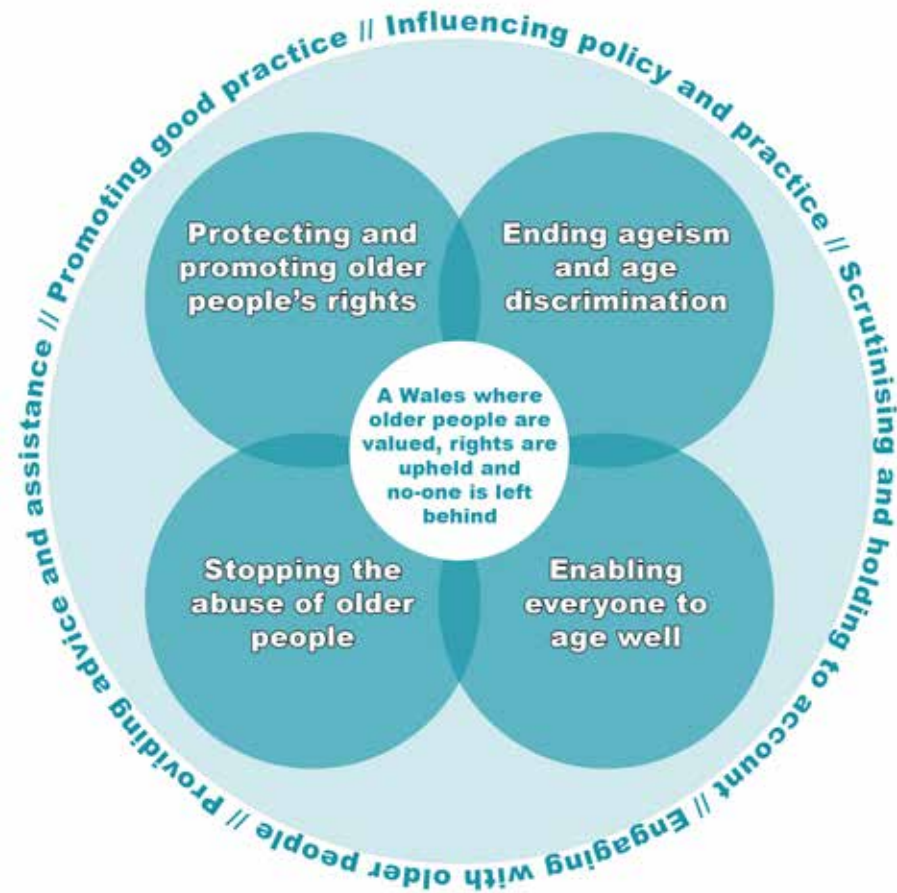


Delivering against my priorities

Reflecting the issues relating to older people’s rights seen throughout the pandemic, my work during 2021-2022 included a new priority area – protecting and promoting older people’s rights – alongside my other core priorities of ending ageism and age discrimination, stopping the abuse of older people and enabling everyone to age well. The work delivered under each of these priorities is set out below.

Alongside this, I also continued to scrutinise and influence the action and decisions of the Welsh Government and other public bodies to ensure that the right policy and practice is in place so that older people can access the support and services they may need, are able to participate in our communities and that no-one is left behind. This has included calling for a range of short-term remedial action to support older people as we recover from the pandemic and deal with the cost-of-living crisis, as well as longer-term action to address the wider structural issues that impact upon older people in Wales and were exacerbated by Covid-19.

Engagement with older people has also remained a priority and throughout 2021-22 I held regular engagement sessions to hear directly from older people about their concerns, any issues and challenges they are facing and their views on the action needed to deliver improvements. This included specific sessions looking at older people’s mental health and reconnecting with our communities, key issues affecting older people as Covid restrictions began to ease.



Protecting and promoting older people’s rights

Older people’s experiences during the pandemic illustrated that there is still a long way to go until rights and rights-based approaches are embedded across our public services. Furthermore, many of the issues we saw during this time highlighted that the rights of some older people – such as older people living in care homes – are greatly lacking compared to the rest of society.

Throughout 2021-22, my work on older people’s rights has included working in partnership with key organisations to identify and drive forward the change required to ensure that older people’s rights are protected and promoted, as well as developing information and guidance for older people and public bodies.

Work during 2021-22 included:

- Bringing together key organisations from across Wales and the UK – including Care Inspectorate Wales, Social Care Wales, Care Forum Wales, the Commissioner for Older People Northern Ireland, Scottish Care, Age UK and others – for a series of roundtable sessions to identify and begin to take forward action to improve the rights of older people living in care homes across the following key areas:
 - Increasing residents’ security of tenure by developing a rights-based contract and through strengthening legal protections;
 - Creating new guidance on visiting in care homes which is based on the legal framework of Human Rights;
 - Working with service and workforce regulators to embed Human Rights in inspection frameworks and within social care practice;
 - Increasing care home residents’ and their families’ awareness of their rights;
 - Increasing care home residents’ access to independent advocacy, in particular for those residents without family or friends;
 - Developing a strategic approach to using complaints data to improve practice.
- Developing a new guide for older people living in care homes and their families, which provides information about the rights they have during different stages of their care journey, and how these rights relate to different legislation.
- Establishing a Black, Asian and Minority Ethnic Advisory Group of key organisations and networks to support my work to capture the lived experiences of Black, Asian and Minority Ethnic older people, which are often not captured by existing data sources, to ensure that the issues that affect their lives are better understood by policy- and decision-makers.

- Commencing initial work on Advance Care Planning and Do Not Attempt CPR (DNACPR) processes to identify areas which may need improvement to ensure that people are properly consulted when these decisions need to be made.
- Influencing care home visitor guidance as a member of the Welsh Government's advisory group, which has ensured that the Guidance has incorporated human rights and has a greater focus on the need to balance the risk of Covid with the wellbeing of residents.
- Engaging with the Welsh Government's Strengthening Human Rights Stakeholder Group to ensure that older people's rights are a key part of discussions on human rights in Wales.
- Issuing [formal guidance to local authorities and health boards](#) to ensure that people's rights to access information and services in a way that suits them in an increasingly digital world are upheld, and that older people who want to get online are supported to do so.
- Publishing an [information leaflet for older people](#) alongside my formal guidance to ensure older people understand the rights they have to access information and services in a way that suits them, and what this should look like in practice. Around 10,000 copies of the leaflet have been distributed throughout Wales to date.

Ending ageism and age discrimination

Ageism underpins many of the issues faced by older people, with stereotypes and assumptions about growing older often leading to unfair treatment and discrimination, and limiting opportunities that people need to help them to age well.

My work on tackling ageism during 2021-22 was focused on capturing evidence to make the case for action to tackle ageism within the media, developing practical resources for journalists and professionals, and empowering older people to recognise and challenge ageism and age discrimination.

Work during 2021-22 included:

- Publishing the findings of [research I commissioned into the portrayal of older people in news media](#), which found that two-thirds of articles about older people are negative in tone or content. Evidence captured in the report has been used to support the Commissioner's call for press regulator IPSO to update its editors' code to include age as a 'protected characteristic', and engagement with the National Union of Journalists to explore training opportunities and resources for journalists and journalism students.
- Working in partnership with Centre for Ageing Better to publish [guidance for journalists on writing about older age and ageing](#), including information and tips on language, tone and imagery. The guide is now included on IPSO's resources hub for journalists.
- Developing a new [guide for professionals](#), which includes practical tips to help them avoid ageism in communications, as well as examples of good practice. This guide has been distributed to public bodies and stakeholder partners throughout Wales.
- Delivering further training sessions to empower older people to recognise and challenge ageism and age discrimination, provide information about key legislation, and details of organisations that can provide support.
- Supporting the re-establishment of the [Cross Party Group on Intergenerational Solidarity](#) to promote solidarity and understanding between generations, which is crucial to challenge stereotypes and assumptions that often lead to ageism and age discrimination.

Stopping the abuse of older people

Abuse affects thousands of older people and there is evidence that the pandemic caused an increase in abuse, whilst also creating barriers for people seeking help and support.

Throughout 2021-22, I continued to work with members of my Stopping Abuse Action and Steering Groups, which I established in 2020, to share intelligence, disseminate key information and messages throughout Wales and ensure that action is taken across the following key areas:

- Raising public awareness
- Improving support and services
- Undertaking research and improving data
- Capturing older people's voices and experiences
- Supporting staff through training and support
- Influencing policy and legislation

A key focus of my work relating to abuse during 2021-22 was addressing gaps in the evidence relating to older people's experiences of abuse, to support action to improve the services and support available, as well as creating new resources to connect older people who are experiencing or at risk of abuse with crucial help and support.

Work during 2021-22 included:

- Publishing the findings of [research I commissioned to examine support and services](#) for older people experiencing abuse in Wales, which included a comprehensive mapping exercise to identify the availability and types of abuse support services being delivered in Wales. The research also captured older people's experiences to illustrate the realities of accessing services, examples of good practice, and the issues, challenges and barriers that can impact upon older people and prevent them from getting the support they need.
- Calling for a range of action based on the findings of the report, including:
 - A review of existing policies and procedures to ensure that they are inclusive and do not inadvertently marginalise or present older people with additional barriers to accessing information and support.
 - Publicity campaigns to raise awareness about the nature and impact of abuse, including financial abuse.
 - Improved data collection to ensure that older people's experiences of abuse and the issues, challenges and barriers that prevent older people affected by abuse from getting support are better understood by policy- and decision-makers
 - Training on older people's experiences of abuse to be included in the Violence Against Women, Domestic Abuse and Sexual Violence (VAWDASV) National Training Framework.

- Examining the findings of the research and the most effective ways to take forward the required action I identified in my report at a large-scale webinar event attended by over 200 people. As part of the event, delegates heard from a domestic abuse survivor about her experiences, as well as from the Domestic Abuse Commissioner for England and Wales, the Welsh Government and representatives from key domestic abuse organisations, who highlighted the different ways they would use my findings to support their work.
- Launching an [online directory](#) to enable older people (as well as their family and friends, and professionals) to easily search for services and support in their local area that can help them if they are experiencing abuse, are concerned they might be at risk, or are concerned about someone else.
- Publishing a [leaflet aimed at older people – Get Help. Stay Safe](#) – to provide information about the signs of abuse, where people can go for help and support, and the action people can take if they are concerned about someone else. Over 17,000 copies of the leaflet have been distributed to date throughout Wales.
- Commissioning [research to capture the experiences of male domestic abuse survivors](#) and examine the barriers that may prevent older men from seeking and accessing help and support if they are experiencing or at risk of abuse (report due for publication in Summer 2022).
- Advising the Welsh Government on the focus, content and key messages of its campaign to raise awareness about the abuse of older people, which was developed in response to the calls for action I made when I published my abuse support services report.
- Engaging with Welsh Government to influence the development of the new Violence Against Women, Domestic Abuse and Sexual Violence Strategy and the National Plan to prevent the abuse of older people.

Enabling everyone to age well

Making Wales a nation of age-friendly communities is crucial to ensure that we feel valued, included and respected and can do the things that matter to us as we get older – all key factors in enabling us all to age well.

Alongside supporting local authorities throughout Wales develop their age-friendly plans and applications to join the World Health Organisation's Global Network of Age-friendly Cities and Communities, I also took forward and called for a range of action on issues that prevent us from ageing well, such as the decline in older people's health and well-being due to the pandemic, unclaimed financial entitlements and transport to health services.

Work during 2021-22 included:

- Influencing the Welsh Government's Strategy for an Ageing Society to ensure a strong focus on creating age-friendly communities and reflecting the World Health Organisation's (WHO) eight features or 'domains' of age-friendly communities.
- Shaping age-friendly development in Wales through establishing the Age Friendly Wales Steering Group, which brings together national organisations, older people, other stakeholders and experts to promote, champion and influence age-friendly policy and practice on a national level across Wales.
- Improving age-friendly practice through establishing a Wales-wide Age-friendly Community of Practice, which supports practitioners throughout Wales to build supportive relationships, share their learning and experiences and overcome shared challenges.
- Becoming an [Affiliate Member of WHO's Global Network of Age-friendly Cities and Communities](#), which enables me to directly support the application process for Welsh local authorities to join the Global Network, recognising their commitment to becoming age-friendly, and identify learning and development opportunities with other WHO Global Affiliates.
- Calling on the Welsh Government to deliver a campaign to encourage older people to claim all of their financial entitlements, including Pension Credit, £200m of which went unclaimed last year.
- Leading on the development of a [booklet for older people](#), in partnership with the Welsh Government, Age Cymru and Public Health Wales, to provide information about ways to keep well during the winter months, top tips for getting back out into the community following lockdown restrictions, and contact details for organisations that can provide help and support.
- Bringing together key organisations working across the health and social care sectors for a roundtable session focused on determining the action needed to prevent further decline in older people's health and well-being, and support older people's reablement as we recover from the pandemic.
- Using the findings from this session as a foundation for partnership working with NHS Wales' Welsh Value in Health Centre to provide costed evidence on the benefits of

investing in initiatives focused on prevention and early intervention, and the crucial role of community and third-sector organisations in supporting these initiatives. This influenced new funding provision for this activity in winter 2021/2.

- Publishing the findings of my [Transport to Health research](#), which identified difficulties and barriers relating to transport that can prevent older people from accessing vital health services. As the publication of the report was delayed due to Covid, I published an update briefing alongside the report to highlight the ways I had used the evidence to influence the development of the Welsh Government's Llwybr Newydd Transport Strategy, as well as the Welsh Ambulance Service NHS Trust's modernisation agenda.
- Publishing [Winter Stories](#), a report which captured older people's experiences during the winter months in their own words. The report highlighted the issues and challenges they faced, as well as the things that made a positive difference.
- [Calling on the Welsh Government to provide additional financial support to older people](#) as we face the cost of living crisis, and to publish an action plan for winter 2022-23 to ensure that older people who need support can get the help they need.

State of the Nation

In October 2021, I published my second [State of the Nation report](#), which brings together a wide range of data, evidence and research to provide a detailed overview of people's experiences of growing older in Wales and assess how things have changed since the publication of my first State of the Nation Report in October 2019.

The report found there has been a significant deterioration in older people's physical and mental health due to the pandemic, and that accessing community-based services – particularly health and care services – was particularly difficult for older people. The report also included some concerning statistics relating to older people's experiences:

- **Only 59% older people felt like a valued member of society since the start of the pandemic**
- **91,000 older people in Wales are consistently lonely, while 75% of older people now report sometimes feeling lonely (up from 49% in 2019)**
- **Only 23% of older people found it easy to access health services online**
- **80% of unpaid carers are now providing more care than before the pandemic began**
- **Only 35% of employers surveyed would be prepared to hire and offer training to someone over 55 in a new industry**
- **64% of older people reported attempts to trick them out of money or personal information**

In the report, I set out my concerns that progress in tackling key issues that affect older people's lives is at significant risk, and that older people's health, independence and quality of life will suffer without action across society.

To encourage and support action throughout Wales to tackle the issues identified in my report, I held a webinar event attended by over 250 delegates working across Welsh public services and the third sector. The event included a cross-party panel session with politicians to discuss my findings and the impact of the pandemic on older people, as well as the ways we can ensure that no-one is left behind as we move forward.

I also worked with local authorities in Flintshire, Gwynedd, Newport, Pembrokeshire and Ynys Mon to set up local hubs to enable allow older people who were not online to participate in the event and join the discussion and debate.

Providing Advice and Assistance to older people

During 2021-22, my [Advice and Assistance Team](#) provided help and support to 408 older people, either directly or through family members and others who contacted the team on an older person's behalf.

Most of the enquiries received by the Advice and Assistance Team related to health and social care issues (48%).

A summary of the key health and social care issues I was contacted about is set out below:

Health

- Challenges with hospital visiting due to covid restrictions – compounded by poor communication between hospital wards and older people's loved ones.
- Delayed hospital discharge – issues with securing an appropriate package of care to meet the older person's care and support needs on their return home.
- Difficulties with accessing GP and dental services.

Care

- Care home visiting – concerns raised about the application of the Welsh Government guidance on care home visiting during the pandemic with particular reference to the needs of care home residents with communication barriers who may find communication by alternative means problematic.
- Lack of domiciliary care – impact on wellbeing of older people who aren't having their care and support needs met and the impact on their unpaid carers who struggle to plug the gap in provision.
- Withdrawal of domiciliary care - when providers withdraw from providing a domiciliary care package the older person in receipt of the care is left vulnerable, especially given lack of alternative provision.

The team also provided support on other issues relating to finances, housing, community, abuse and transport.

When providing support to older people, my Advice and Assistance team are strongly focused on helping people to understand their rights and the ways that those rights can be best enforced, depending on their situation.

The experiences shared by older people and their families provide crucial real-time insights into the challenges being faced by older people and the impact that policy and practice throughout Wales is having on their lives. This has enabled me to identify key issues and examples where people’s rights have not been upheld and provides important evidence to support my calls for action from the Welsh Government and other public bodies.

The evidence captured through my Advice and Assistance team also helps to guide and shape my work, priorities and planning as Commissioner, including the development of my 2022-24 Work Programme.

Reaching out to and engaging with older people

Throughout 2021-22, I continued to engage regularly with older people throughout Wales to hear directly from older people about their experiences and any issues and challenges they are facing, as well as their views on the action needed to tackle these.

This included specific sessions focused on the impact of the pandemic on older people’s mental health and the support needed as we move forward, as well as sessions to capture older people’s experiences of re-engaging with their communities as restrictions eased, and the difficulties they faced in doing so.

I have continued to meet regularly with Chairs of key older people’s groups - Active Wales, Cymru Older People’s Alliance, National Pensioners Convention and the Welsh Senate of Older People and Pensioners Forum Wales – to hear from them about the experiences of their members and share key information and updates.

I have also used my social media channels – in particular Facebook, which is used by many older people – to reach out to older people and ask them to share their experiences and to provide information about my work and key issues that affect their lives.

This engagement not only helps to guide my work as Commissioner, but also ensures that older people’s voices are heard and acted upon by policy- and decision-makers, supporting my work to influence policy and practice throughout Wales.

Engaging with Stakeholder Organisations

Throughout 2021-22, my team and I continued to engage with organisations throughout Wales and more widely, to share information and intelligence, disseminate key messages, and capture evidence and data about older people’s experiences.

This included bringing together key organisations for roundtable events, membership of advisory groups and networks, meeting with individuals to discuss specific issues and delivering speeches on key topics – such as older people’s rights and our recovery from the pandemic – at conference events and webinars. These events provided opportunities for me to shape discussion and debate, and influence thinking and decision-making, on key issues relating to my priorities – at a Wales, UK and international level.

As a result of this ongoing engagement, there has continued to be a great deal of interest and support for the role of the Older People’s Commissioner for Wales and the positive impact my scrutiny and challenge has on the lives of older people, as well as new campaigns for similar roles to be established in England and Scotland.

I have also maintained and built upon new partnerships established during the pandemic to ensure a joined-up, strategic approach to tackling key issues and to provide opportunities to raise concerns with a powerful collective voice.

In addition to ongoing work with the Stopping Abuse Action and Steering Groups (highlighted above), I have continued to lead a UK Network of key older people’s organisations across the UK, including Independent Age, Age Scotland and the Commissioner for Older People in Northern Ireland. Working in partnership, the group has examined several key issues affecting older people – such as rights, our recovery from the pandemic and the cost-of-living crisis – and issued joint statements calling for government action.

Engaging with the Welsh Government and Public Bodies

Throughout 2021-22, I have continued to engage and work constructively with the Welsh Government and other public bodies, but I have not hesitated to hold them to account where I have felt that action is insufficient to protect and support older people, and have raised concerns publicly where necessary to call for change and improvements.

This has included regular meetings with the Deputy Minister for Health and Social Services, which have allowed me to raise issues of concern to older people directly with the Welsh Government and set out the action older people want and need to see.

In addition to these meetings, I have held meetings with the First Minister and the Minister for Social Justice to share my work programme and priorities as Commissioner.

I have also met and engaged regularly with other key organisations such as Public Health Wales, Care Inspectorate Wales, Healthcare Inspectorate Wales, Social Care Wales, the Welsh NHS Confederation and the Welsh Local Government Association. This has enabled me to discuss the issues affecting older people, raise concerns and ask for action where necessary, as well as identify opportunities to work together to the benefit of older people.

Alongside this engagement, members of my team have participated in a wide range of advisory boards and networks focused on Wales’ response to the pandemic and wider issues to ensure older people’s experiences are heard and understood, and are used to shape policy and practice and have responded to key consultations covering issues that affect older people’s lives.

Following the establishment of the Cross-Party Group on Intergenerational Solidarity at the end of 2020, I have continued to work with Members of the Senedd, key academic researchers, practitioners with experience of running intergenerational projects, and representatives of older and younger people, to support action to strengthen the bonds between generations and promote opportunities for intergenerational activities. The group is working to ensure action is taken forward by the Welsh Government across four priority areas: tackling loneliness and isolation; opportunities for lifelong learning; tackling ageism; and skills and the economy.

Working with the media

I have maintained a strong media presence throughout 2021-22, issuing statements and press releases on a wide range of issues, and working with the media across Wales and the UK to raise concerns, offer insight and comment, and set out the action needed to tackle the issues and challenges being faced by older people.

Older people have told me they greatly value seeing me being a vocal champion for their rights and publicly raising concerns about the issues affecting them, and a number of older people and their families also told my Advice and Assistance team that they had got in touch as a result of seeing an interview with me.

My work with the media included interviews with news programmes across radio and television, as well as coverage in local and national newspapers, including The Telegraph, Independent and Daily Express. Other UK publications have also published articles about the need for an Older People’s Commissioner in England and Scotland, highlighting my role and its impact.

Alongside this, I also wrote articles and blogs for stakeholder publications and websites to shape discussion and debate on topics including older people’s rights, the benefits of age-friendly communities, tackling ageism in the media, social care, living with dementia, unpaid carers, older people and climate change, digital inclusion, and online safety.

During 2021-2022, my work was covered in 70 news items across print media, radio and TV, which resulted in over 538,000,000 ‘opportunities to see’, and an advertising value equivalent of £3.9 million.

Looking Ahead

It is an honour to be the independent Older People’s Commissioner for Wales and I am pleased that my term of office has been extended for a further two years to August 2024. I look forward to continuing the work underway with older people and organisations across Wales towards the long-term vision of making Wales the best place in the world to grow older.

During the next two years, and reflecting on the impact of the pandemic on older people, my focus will be working to ensure that older people are valued, rights are upheld and no-one is left behind.

I will take forward and build on the progress made under my four priorities of rights, ageism, abuse and ageing well as set out in my 2022-24 Work Programme.

I am also responding to the new challenges older people are facing including the cost-of-living crisis and access to NHS services and treatment.

Much of what has been achieved since I became Commissioner in 2018 has been through working closely with older people and in partnership with many different organisations and individuals across Wales. This way of working is fundamental to my approach as Commissioner, and particularly in these challenging times, it is only by working together and drawing on each other’s skills and experiences that we will make sustainable progress and impact.

As the Older People’s Commissioner for Wales I have a number of statutory functions supported by a set of legal powers – to hold public bodies to account, to provide assistance to older people, to encourage best practice, to scrutinise policy and legislation affecting older people. These enable me to be an independent voice and champion for older people and I know how important this is for older people, their families and friends.

Together with my team we continue our commitment to do all we can for older people throughout Wales and would like to thank all those we work with for the inspiration, challenge and support that they provide.

My 2022-24 Work Programme, which provides further details about my action and outcomes for the next two years, is available here: <https://olderpeople.wales/about/commissioners-strategy/>

Review of funding and financial performance

Funding

I am funded by, but operate independently of, Welsh Ministers and Welsh Government and am accountable to the First Minister for the use of public resources made available to me.

During 2021-22, the Welsh Government designated all Commissioner Bodies in the Government of Wales Act 2006 (Budget Motions and Designated Bodies) Order 2021. As a result of this designation the Older People's Commissioner for Wales has transitioned to resource budgeting to ensure compliance with the UK Public Expenditure Framework. The purpose of designation is to align the budget that Her Majesty's Treasury uses to control public expenditure, with the budget approved by the Senedd. This ensures that the resources of the designated body are included within the Budget Motion approved by the Senedd.

The key impact of this transition on my organisation is that I can no longer independently utilise my reserves without the Welsh Government providing the corresponding resource budget and, if required, the cash.

As my 31 March 2021 retained cash balances were £398,000, I agreed with the Welsh Government that I would use some of this cash to fund work that was delivered during 2021-22, the remaining balance will, in future years, be used as working capital.

During 2021-22 I utilised my historical cash balances to fund in-year expenditure. This has contributed to a significant variance between the cash used during 2021-22 of £1,552,000 and the cash received from the Welsh Government of £1,301,000.

To note, the Welsh Government did not adjust the Commissioner's resource budget, it

remained £1,589,000.

Statutory reserves at the year-end were £92,000 (£312,000: 31 March 2021).

Performance

The 2021-22 Statement of Comprehensive Net Expenditure is £1,521,000 (2020-21: £1,470,000). The net expenditure is 4% less than the £1,589,000 funding made available by the Welsh Government primarily due to savings on my work programme on two specific areas:

- I have commissioned research that will examine older men's experiences of domestic abuse and the barriers that may prevent them from seeking help and support within Wales. Due to the complexity of the issue, this piece of work took longer to develop than originally planned. The associated expenditure will therefore span 2021-22 and 2022-23 rather than only 2021-22.
- I planned to commission research in 2021-22 to better understand the lived experiences of growing older in Wales from the perspective of older people from Black, Asian and Minority Ethnic communities. Following on from engagement with my Black, Asian and Minority Ethnic Older People Advisory Group, and the impact of the Omicron variant to be able to engage face to face, it was decided to delay the gathering of evidence until Spring 2022-23.

The funding required to deliver my statutory functions and strategic plan, including these two pieces of work, has been included within my Financial Estimate for 2022-23 that was submitted to Ministers in October 2021.

Summary of financial forecast

Over the past 24 months, cost savings on areas such as travel, and printing have been realised as my team and I have been unable to engage with older people in person. These savings have been used to absorb any inflationary pressures that have occurred. However, as my expenditure returns to pre-pandemic levels, I will no longer be able to continue to absorb these inflationary pressures.

My budget has not been increased to account for inflation since 2016 and inflation has averaged 2% per year. This equates to a real-terms reduction in spending power of 11% over the past six years. Whilst according to the Wales Fiscal Analysis undertaken by the Wales Governance Centre, over the same period the Welsh Government resource budget has increased in real terms by 6% and is forecast to increase in 2022-23 in real terms by 2.1%.

The table below provides detail on my non-staff expenditure over the past three years and my current forecast for 2022-23. It evidences that I am continually reviewing all of my expenditure and since 2019, I have been successful in reducing my non-staff costs, which will further reduce as I downsize my office in August 2023. However, these savings will need to be used to meet my increasing staff costs.

	2019-20	2020-21	2021-22	2022-23
Other employment costs	£26,000	£11,000	£18,000	£17,000
Accommodation costs	£149,000	£138,000	£149,000	£145,000
IT expenses	£59,000	£58,000	£82,000	£83,000
Professional Fees	£64,000	£69,000	£72,000	£70,000
Overheads	£65,000	£48,000	£29,000	£40,000
Programme costs	£112,000	£46,000	£56,000	£74,000
	£475,000	£370,000	£406,000	£429,000

Since 2017, the WTE number of staff employed by my office has averaged 20.57 and is currently 20.02 people. Staff costs make up 73% of my overall expenditure and costs have historically increased by an average of 3% per year, due to factors such as cost-of-living increases and incremental band rises. Previously, I have been able to absorb these cost pressures into my static funding allocation and manage the risk of any possible overspend against Welsh Government allocation through the utilisation of my reserves, however this is not going to be manageable over the long term.

Being able to retain and recruit experienced staff is essential to ensure that my work continues to remain impactful for older people.

My funding allocation has not increased since 2016, and I can no longer retain or use reserves. If my recurrent funding is not increased I will not be in a position to maintain my current organisation structure. I will therefore be forced to review and decrease the number of staff that I employ, which will have a significant impact on my ability to deliver my strategic priorities.

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

Heléna Herklots CBE
Older People's Commissioner for Wales
26 July 2022

Sustainability Report

The office is situated on a single floor of a leased building in Cambrian Buildings, Mount Stuart Square, Cardiff. The lease has run from 2009 and will end in 2023.

As tenants, there is very little influence over the building maintenance and no influence over the supply and provision of water. Electricity is the only energy supply used and this provides lighting, as well as powering normal office equipment.

Due to the COVID-19 pandemic, my office has been mostly closed since March 2020, with staff primarily working from home and meetings held using virtual platforms. Due to staff not commuting to the office nor travelling to meetings, there has been a significant decrease in the organisation's carbon footprint.

Remote working practices have resulted in clear positive environmental benefits and have provided staff with the opportunity to work more flexibly and achieve a greater work-life balance. To formalise this way of working, a hybrid working policy was introduced in January 2022. The introduction of this policy enables staff to continue to take decisions about their working environment and office attendance. This way of working will be monitored over the next twelve months to provide an evidence base as to the necessary size and location of new office space.

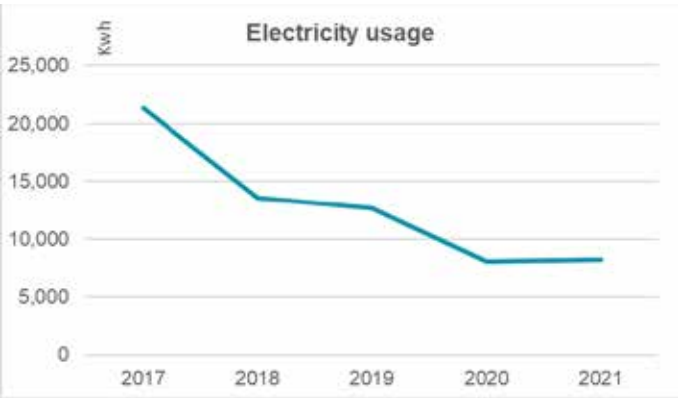
Since March 2020, there has been a dramatic decrease in waste disposal from the office, due to the small numbers of staff using the office for short periods of time, as well as in the volume of paper that has been sent to be recycled, as all staff worked in a more paperless way. Energy use has also been minimal as computers and lights in the office have not been significantly used.

I am pleased that the Gold level Small Workplace Health Award was retained in

September 2021, which provides a structure for the continuous improvement of the organisation's sustainability performance.

Below are highlights to note:

- **The 'Green Team'** - during 2021, I established a 'Green Team', which is an internal working group who proactively share and promote ideas with colleagues on issues relating to sustainability and biodiversity at home and in the workplace.
- **Working practices** - through a Hybrid Working Policy, staff are enabled to make decisions about their place of work. This policy allows staff to work remotely, which reduces the organisation's overall carbon footprint. My Audit and Risk Assurance Committee have also adopted a hybrid working approach.
- **Energy usage** - as one of a number of tenants within a small office block it is not possible to have full control over the water and heating facilities. However, within my office there are thermostatically controlled valves on all the radiators, energy efficient LED light bulbs, and movement sensitive lighting in some areas.



Since 2017, the electricity usage in the office has decreased by 61% although it has remained approximately the same during 2020 and 2021 as working practices have not changed over these two years. Whilst I do not anticipate future energy consumption to increase significantly, there may be a slight increase in usage in 2022 as staff choose to return to the office.

I continue to commit to only using energy tariffs that are sourced purely from renewable energy sources and in 2020 I secured a 100% green energy tariff to supply my office's electricity.

- **Carbon emissions** – in recognition of the negative impact that carbon emissions continue to have on the planet, this year I matched my 2019-20 (pre-pandemic) donation to offset carbon emission. The money is used to support projects around the world that reduce carbon emissions through avoidance measures and clean/renewable energy generation.
- **Waste Disposal** – procedures are in operation for the recycling of materials, including paper, cardboard and some plastics, and arrangements for disposal of food waste. All desk bins have been removed to encourage staff to recycle as much as possible and there are recycling points throughout the office.

Paper containing sensitive information is disposed of through confidential waste recycling facilities or in home disposal units due to the obligation to maintain confidentiality in our enabling legislation. The Green Team promote 'Terracycle' points to enable staff to responsibly dispose of waste not collected by their local authority.

- **Paper management** – paperless working is encouraged and, in-

line with best practice, e-papers for Commissioner organised meetings are circulated.

- **Products** – suppliers are encouraged to use environmentally friendly products where possible. Environmentally friendly cleaning products are used by the cleaning contractor. In addition to this, the IT hardware that is provided to staff is Energy star qualified. The organisation uses environmentally sound paper products such as re-cycled paper and envelopes.
- **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.

Through engagement with staff, my Sustainability Policy was updated in March 2022. The Sustainability Action Plan included in the Policy details the action that will be taken over the next two years to further develop sustainable work practices.

These two years will provide a baseline of activity and evidence to be able to introduce an updated action plan with clear targets to reduce the organisation's carbon footprint by 2030.

Website link: [Biodiversity Duty and Sustainability Strategy](#)

Heléna Herklots CBE
Older People's Commissioner for Wales
26 July 2022



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 how I demonstrate compliance and robust 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 on the financial statements from our auditor.

Corporate Governance Report

Information on my governance structure including my Business Management Team and my Audit and Risk Assurance Committee is reported on in my Governance Statement on pages 39-45 and set out on my website.

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

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, provided that the worker making the disclosure reasonably believes that it falls within the remit of the Commissioner and that the information disclosed and any allegations contained in it are substantially true.

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 2021-22, no concerns were raised to me as a result of me being a 'prescribed person' (2020-21: nil).

Welsh language

Since 25 January 2017, I have committed to comply with the Welsh Language Standards, as set out by the Welsh Government under Section 44 of the Welsh Language (Wales) Measure 2011.

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.

During 2021-22, 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 advice and assistance service for older people, enabling staff to attend Welsh language lessons during work time and operating a bilingual working environment.

Website link: [Welsh Language Standards](#)

Strategic equality plan

The Covid-19 pandemic has highlighted why protecting older people's rights is crucial, and how easily people's rights can be eroded. The pandemic has brought into sharp focus the inequalities that older people face every day, especially people from BAME communities, as well as demonstrating that ageism remains prevalent across society today, despite it being illegal to discriminate against someone because of their age.

Rights should not diminish as people age. However, many older people find that their rights are not upheld as they grow older.

Ensuring that older people's rights are upheld and that older people are not discriminated against is central to my role as Commissioner. As the independent voice and champion for older people across Wales, I work to promote equality in all aspects of older people's lives. I have a unique role to play in tackling ageism and discrimination in all its forms, and to ensure that others work to tackle these issues alongside me.

The Older People's Commissioner for Wales is a listed authority under the Equality Act (Statutory Duties) (Wales) Regulations 2011. This means that the office must follow what are called 'general duties' to promote equality. My staff and I are committed to and fully supportive of the Equality Act and strive to embrace the Act in everything that the Commissioner does. I am also obliged in law to provide a Strategic Equality Plan which includes Equality Objectives against which I will have to deliver in four-year cycles.

Website link: [Equality Plan](#)

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 and Staff 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 99.06% paid on time (98.23% in 2020-21). No interest was paid in respect of late payments.

Information

The protection of personal data is especially important, and during the year I have continued to work to ensure our compliance with data protection legislation including the General Data Protection Regulations (GDPR) and the Data Protection Act 2018.

Arrangements have been put in place to safeguard the security of information. 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 2021-22, there was one data security incident (2020-21: one), which did not require reporting to the ICO.

During 2021-22, I received three requests for information under the Freedom of Information Act 2000 (2020-21: 5). All requests were responded to within the prescribed timescales.

I did not receive any Subject Access Requests, (2020-21: 0).

Registers

I publish details of my own expenses, both direct and incurred on my behalf, on a quarterly basis on my website. Due to the pandemic, I have not travelled to meet stakeholders during 2020-21 and 2021-22 and my expenses claimed have been £0. My historical expense claims are available to view on the website. My 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](#)

Conflicts of interest

As part of their terms of appointment, all employees and members of my Audit and Risk Assurance Committee are required to adopt the Nolan principles of public life. These principles, together with my corporate values and culture, underpin my Code of Conduct, which employees and Committee members must complete and keep up to date.

The Code of Conduct sets out that all employees and members of my Audit and Risk Assurance Committee take steps to avoid conflicts of interest, by registering and declaring any conflicts between personal interest and the work of the Commissioner as they arise.

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 2021-22, neither myself, nor other members of my Business Management Team or Audit and Risk Assurance Committee, or any of their families, were involved directly or indirectly in any transactions with the office during the year, apart from normal salary payments and expense claims.

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 2021-22 accounts is £14,000 (£14,000: 2020-21). No additional non-statutory audit work was incurred during 2021-22 (£nil: 2020-21).

During 2020-21, I undertook a joint tender for internal audit services with the Public Services Ombudsman for Wales, the

Children's Commissioner for Wales, the Future Generations Commissioner for Wales and the Welsh Language Commissioner. A three-year contract was awarded to TIAA Ltd, starting in April 2021, with an option to extend by a further two years.

Events occurring after the reporting period

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

Disclosure of relevant audit information

As Accounting Officer, I am aware that there is no relevant audit information of which our auditor is unaware and 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
26 July 2022

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 so as to give a true and fair view of the state of affairs as at the year-end and of the net expenditure, financial position, cash flows and changes in taxpayers' equity for the financial year then ended. 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.

The First Minister has appointed me as Accounting Officer of the Older People's Commissioner for Wales. The responsibilities of an Accounting Officer includes responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records, and for 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.

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

Governance Statement

Responsibilities

This Governance Statement sets out the basis of the statutory duties of the role 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 (Committee) to support me by providing assurance regarding the Governance of the organisation including the propriety and regularity in the employment of public finances.

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 Senedd Cymru for the actions of my office and the Public Accounts and Public Administration Committee are able to scrutinise the accounts and the efficiency and effectiveness with which I employ the resources that are provided to me for the discharge of my statutory duties.

The Older People's Commissioner for Wales is a four-year term of office, at the end of which the Welsh Government, after consultation with older people, can offer a two-year extension or the post-holder can re-apply via an open recruitment process for an additional four-year term. I have agreed with the Welsh Government that my term of office will be extended for an additional two years until August 2024.

Purpose of the Governance Framework

Good corporate governance is fundamental to any well managed organisation. The governance framework within which I operate is underpinned by key systems, policies and processes through which the organisation is directed and controlled.

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

- ensure financial probity and regularity;
- ensure that I comply with statutory duties; and

- ensure that I am proactive in risk identification and evaluation and that I manage risk efficiently, effectively and economically.

These controls are designed to maintain the risks I face as the Commissioner within the risk tolerance levels that have been identified in the Risk Management strategy. The controls are also designed to reflect my risk appetite.

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, Chief Operating Officer, is my nominated Deputy.

My governance framework included three key sources of assurance during 2021-22:

- An Audit and Risk Assurance Committee
- An internal audit programme
- A Business Management Team

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

As part of their terms of appointment, all employees and members of my Audit and Risk Assurance Committee are required to adopt the Nolan principles of public life. These principles, together with my corporate values

and culture, underpin my Code of Conduct, which employees and Committee members must complete and keep up to date.

Audit and Risk Assurance Committee

I have an independent Audit and Risk Assurance Committee to support me, as Accounting Officer, in monitoring and reviewing the effectiveness of my corporate governance framework including financial management and audit, and arrangements for internal control including risk identification and management systems. With additional assurance provided by internal audit (TIAA) and external audit (Audit Wales).

My Business Management Team and I provide the Committee with relevant, timely and accurate information.

Terms of Reference

The Committee operates within formal terms of reference, based on best practice guidance issued by the Treasury, which is reviewed annually. The minutes of the Committee meetings are published on my website to ensure greater transparency to my governance arrangements.

In line with the Committee's Terms of Reference, members are issued with required papers, detailing agenda items six working days in advance of Committee meetings.

This year, the Committee has scrutinised and provided assurance to me on a range of items including:

- Strategic Risk Register
- Quarterly Governance Reports
- Annual Report and Accounts
- Update against progress of the Commissioner's annual Business Plan

- Commissioner's Estimate for 2022/23, including the Commissioner's medium-term financial plan
- Commissioner's key policies including the Risk Strategy, Anti-Fraud and Money Laundering, and the Whistleblowing Policy
- External and internal audit plans and reports

In the year ahead the Committee will continue to focus on the above items but will also scrutinise the business case for a potential office move.

Membership

I appoint the Committee members for an initial four-year term, which can be extended for a maximum of four years. In 2021-22, the Committee comprised five members with considerable experience of public and third sector organisations in Wales. Committee members are all independent and therefore do not provide work to me in any executive capacity.

During the year its membership was as follows:

- **Steve Harford (Chair)** – former Director of Corporate Services for Careers Wales. Term of office commenced 1 April 2016, appointed Chair 1 April 2017.
- **Phil Davy** – former Head of Economic Development for Caerphilly County Council. Term of office commenced 1 April 2017
- **Julia Evans** – former Deputy Chief Executive (Finance, HR and Corporate Services) of the Education Workforce Council. Term of office commenced 2 January 2019.
- **Claire Bevan** – former Executive Director of Nursing & Quality in the Welsh Ambulance Services NHS Trust.

Term of office commenced on 1 April 2020.

- **David Powell** – former Deputy Chief Executive at Powys County Council. Term of office commenced on 1 April 2020.

In March 2020, Steve Harford's term of office was extended by one year, enabling him to serve one full term of office as Chair. The intention of this extension was to provide continuity to the Committee whilst two new Members, Claire Bevan and David Powell, joined in April 2020. Additionally, in recognition of the increased level of strategic risk due to the Covid-19 pandemic, and to provide stability and continuity to the Committee during these unprecedented times, the terms of Steve Harford and Phil Davy were extended by a further year until March 2022.

During 2021-22, I recruited a new Committee member, Chris Knight, who will commence in post in April 2022 and will provide further breadth and knowledge to the Committee.

Good practice requires me to regularly review and rotate the cumulative diversity, skills, knowledge and experience of my committee members. The Chair is my longest serving Committee member and, to March 2022, served a term of six years. Claire Bevan will commence in post as the new Chair from April 2022.

Committee engagement

The Committee meets formally quarterly and attendance during 2021-22 has been via a virtual platform with papers being circulated electronically. I anticipate that the Committee will adopt a hybrid approach for meetings in the future.

Attendance at the meetings is summarised below:

	May 2021	Jul 2021	Oct 2021	Feb 2022
Steve Harford (Chair)	✓	✓	✓	✓
Claire Bevan	✓	✓	✓	✓
Phil Davy	✓	✓	✓	✓
Julia Evans	✓	✓	X	✓
Dave Powell	✓	✓	✓	✓

In addition to the formal Committee meetings, the Committee also meet informally every quarter. These meetings provide me with an opportunity to further utilise the Committees' varied expertise during in depth discussions on specific operational and strategic areas that carried a high degree of risk. The meetings also provided the Committee with the additional context and knowledge with which to assist me in discharging my statutory functions.

The Committee members are updated in real time, by email, of any issues that arise.

During the year the Committee were also provided with the opportunity to attend various virtual training events that focused on Executive Cyber Awareness, Whistleblowing and the ARAC of the Future.

Committee's review of the effectiveness of the Governance Framework

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 me with assurance that neither audit team have concerns regarding the quality of information provided.

As a result of its work in 2021-22, the Committee is content with the overall level of internal and external audit coverage.

The Committee appraises its own effectiveness and operations each year and annual reviews were completed by the Chair with the other members of the Committee. Following these meetings, the Chair and I discussed his performance and that of the Committee. As a result of these discussions, the Committee has concluded that it continues to operate effectively, noting that both the Chair and I are able to confirm the commitment of the members and provide assurance on the effectiveness of the Committee.

In addition to the appraisals between the Chair and Committee members, my internal auditors (TIAA) biennially undertake an independent review of the Committee's effectiveness. This review involves discussions with the Committee members.

The review took place during March 2022 and Committee members commented that:

- The Committee papers are circulated in a timely manner and are of good quality. They also welcomed the sharing of policies for comment in advance of the meetings.
- The meetings are well balanced and are focussed on areas of Risk and Governance. They confirmed that there is adequate time provided for questions and discussion with answers always provided by the Business Management Team.
- They welcome the opportunities to meet informally throughout the year to discuss specific strategic risks and the risk management process in more detail.
- They feel that the remote meetings have worked well but also welcome the opportunity to meet in person and would welcome the opportunity to engage with some of my wider team.

In addition to annually reviewing their own performance, the Audit and Risk Assurance Committee publish a formal statement annually on the extent to which they are satisfied with my overall levels of control of financial management, and the wider corporate governance and identification of risk and management processes.

For 2021-22, the Committee considers that, based on the findings of the auditors and its own observations, it can provide me with a substantial level of assurance that the arrangements in place remain appropriate and continue to operate effectively.

Therefore, it is my view that the Committee operates effectively and adds value to the systems of internal control and my wider strategic priorities.

Internal Audit

The role of internal audit is to provide independent and objective assurance on risk management, controls and governance. The assurance given by internal audit is a key element of the governance framework and is one of the key sources of assurance that my Audit and Risk Assurance Committee and I require.

The Strategic Risk Profile informs the focus of internal audit's work and provides the evidence upon which the annual assurance statement on internal control is based.

TIAA commenced a three-year contract, with an option to extend by a further two years, to provide me with Internal Audit services from 1 April 2021. During 2021-22, they reviewed:

- Financial systems, including Banking and Cash Management, Payroll and General Ledger.
- Governance – Strategic Control
- Risk Management Arrangements

Substantial assurance was provided by my internal auditors on all reviewed areas with one minor recommendation given. To address this recommendation, I have reviewed and strengthened my system of internal controls and will continue to ensure that I constantly monitor internal systems and seek to continually improve them.

TIAA's annual report concluded that "TIAA is satisfied that, for the areas reviewed during the year, Older People's Commissioner for Wales has reasonable and effective risk management, control and governance processes in place."

Business Management Team

I work with my Business Management Team (BMT), which formally meets monthly. During 2021-22, the Business Management Team consisted of the Chief Operating Officer and Deputy Commissioner, Kelly Davies, the Head of Finance and Resources, Katie Holliday, and myself.

As a group, the Business Management Team contribute to:

- the assessment and management of risk and opportunities;
- the development of my strategic aims and annual Business Plan;
- the allocation, in an efficient and effective way, of financial, human and other resources to achieve those aims and objectives; and
- the overall assessment of the ongoing performance of the organisation.

As Commissioner, I am accountable for any decisions made.

The BMT keeps its working practices and ongoing effectiveness under constant review. At the end of every BMT meeting the agenda, quality of papers and quality of discussion are

reflected upon and actions for improvement are taken forward.

Risk Management

The risk and control framework is underpinned by the Risk Management Strategy and forms a key strand of the internal control and corporate governance framework. The risk framework complies with the main principles outlined within [HM Government Management of Risk Principles and Concepts \(Orange Book\)](#), taking into account the organisation's size, structure and needs. There have been no reported departures from the Orange Book. My Risk Management Strategy acknowledges that it is not possible to eliminate all risk but, through the Strategic Risk Register, risks are recognised and managed and reduced to an acceptable level. The strategy also notes that whilst I am accountable for all risks, all staff have a role in identifying new potential risks and using the appropriate mitigating actions to reduce or eliminate risk. The Strategy is reviewed annually and was last reviewed in July 2021.

A positive approach to risk management means that I am not averse to taking managed risks to achieve the priorities 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. Conversely, I have a low-risk appetite and therefore will not tolerate a high level of risk that would lead to failure to comply with governance, statutory duties and legal requirements.

The Strategic Risk Register is considered when identifying the priorities of the organisation, including the production of an annual Estimate and Business Plan. The priorities identified address how they will assist me and my Business Management Team in managing significant risks.

My Strategic Risk Register continues to reflect the current and emerging risks and

challenges in the context of a rapidly changing environment.

The cause, effect, controls and planned action to address risks within the risk register are monitored and formally reviewed monthly by BMT to ensure that the organisation continues to adapt to the changing environment and that all live risks are managed and future risks are identified with appropriate mitigating actions put in place.

These risks are also formally reviewed at the quarterly Audit and Risk Assurance Committee.

The Committee would be advised in real time of any escalation of risk to the Strategic Risk Register, although this has not happened during 2021-22.

Whilst the Strategic Risk Register does not specifically identify Covid-19 as a risk, the effects of the pandemic underpin all of the strategic risks and is reflected in the mitigating controls and planned actions.

Since March 2020, the cumulative effect of the risks associated with the Covid-19 pandemic led to the organisation's strategic residual risk being significantly higher than in previous years. However, through the latter part of 2021-22, the residual risk level has decreased and now reflects pre-pandemic levels.

It is worth noting that even though the overall residual risk has decreased, two strategic risks remain high:

- Risk Description 10: 'Older people's voices, in all their diversity, are not heard and not acted upon' - This risk continues to be scored highly as the pandemic continues to impact upon my ability to engage face-to-face with older people.
- Risk Description 4: 'The Commissioner does not receive notification of the 2023/24 budget until December 2023

and does not receive the requested 2023/24 budget from the Welsh Government' - This is a newly identified risk that reflects that it is unsustainable for my office to continue to receive a flat line budget from the Welsh Government and the risk incorporates the importance of the timeliness of being notified of my 2023/24 annual budget.

Raising Concerns

My Raising Concerns Policy details how members of staff can whistle blow if they suspect wrong-doing or dangers at work.

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 Raising Concerns Policy and a Complaints Policy. Any issues raised relating to my role are referred to the Chair of the Audit and Risk Assurance Committee.

During 2021-22, no concerns were raised to me nor the Chair of Committee under my internal Raising Concerns policy (2020-21: nil).

During 2021-22, there were no formal external complaints made under the Complaints Policy (2020-21: 2).

Review of Effectiveness

Throughout 2021-22, I revised, refined and monitored my strategic and operational risks in accordance with my risk management strategy and during 2022-23 I will continue to monitor, maintain and, where appropriate, enhance the governance framework to ensure that they continue to meet my assurance needs.

As Accounting Officer, I have a legal duty to properly manage public resources and as a result I continuously review the effectiveness of my governance framework. This review is informed by the work of internal audit, my Business Management Team, assurances provided by my Audit and Risk Assurance

Committee and comments made by external auditors (Audit Wales), as contained in the management letter and other reports.

Commissioner's opinion on Governance Statement

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 priorities and have worked effectively up to the date of publication of this document.

The above governance framework has been in place for the year ended 31 March 2022 and the statement is prepared in accordance with Treasury guidance.

Heléna Herklots CBE
Older People's Commissioner for Wales
26 July 2022

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.

New roles that are identified and incorporated into my organisational structure are evaluated using a benchmark that was established by an external HR organisation, to ensure that they are appropriately graded.

Incremental increases to staff salaries were awarded in line with contractual terms and conditions.

In deciding if a pay award should be awarded to staff, I take into account affordability within my own budget, inflation and the pay awards offered by Welsh Government and Welsh Government Sponsored Bodies. After considering these factors, an inflationary cost of living pay-award increase of 2% was awarded in 2021-22 (2% was awarded in 2020-21).

Service Contracts

Appointments of permanent members of staff, on terms and conditions set by me, are 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 Pensions Scheme.

The Older People's Commissioner for Wales is a four-year term of office. After consultation with older people, the Welsh Government can offer a two-year extension to the term of office to the Commissioner, or the Commissioner can re-apply via an open recruitment process for an additional four-year term. I have agreed with the Welsh Government that my term of office will be extended for an additional two

years until August 2024.

Unless otherwise stated, 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 monitored at all stages of their employment with the organisation. I have implemented an organisational development programme to enhance capability and improve overall performance levels.

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

(subject to audit)

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

Single Total Figure of Remuneration

(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	
	2021-22 £000	2020-21 £000	2021-22 £000	2020-21 £000	2021-22 £000	2020-21 £000
Heléna Herklots Commissioner	90-95	90-95	35	35	125-130	125-130
Kelly Davies Chief Operating Officer, Deputy Commissioner	65-70	65-70	26	26	90-95	90-95
Katie Holliday Head of Finance and Resources	50-55	45-50	28	26	75-80	70-75

(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.

Pension Benefits

(subject to audit)

	Accrued pension at pension age as at 31/3/22	Real increase in pension at pension age	CETV at 31/03/22	CETV at 31/03/21	Real increase in CETV
	£000	£000	£000	£000	£000
Heléna Herklots Commissioner	5-10	0-2.5	107	76	23
Kelly Davies Chief Operating Officer, Deputy Commissioner	10-15	0-2.5	152	133	11
Katie Holliday Head of Finance and Resources	10-15	0-2.5	166	144	13

[Further details about the Civil Service pension arrangements can be found here.](#)

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits 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.

Pension Scheme

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 2016. You can find details in the [resource accounts of the Cabinet Office: Civil Superannuation](#).

For 2021-22, employers’ contributions of £198,300 were payable to the PCSPS (2020-21: £194,000) at one of four rates in the range 26.6% to 30.3% 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 2021-22 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 £14,500 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 £400, 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.

Contributions due to the partnership pension providers at the balance sheet date were £nil (£nil: 2020-21). Contributions prepaid at that

date were £nil.

All of these contributions are included in Other Pension costs in the table on page 70.

Staff Report

(subject to audit)

On 31 March 2022, the whole time equivalent of staff was 19.26 (31 March 2021: 18.64)

Staff costs comprise:

	2021-22		2020-21
	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs
Salaries	730	87	817
Social Security Costs	76	9	85
Other Pension Costs	195	18	213
Total net costs	1,001	114	1,115

Remuneration of Audit and Risk Assurance Committee members

From April 2020, in addition to the quarterly formal Audit and Risk Assurance Committee meetings, I invited Committee members to attend quarterly informal sessions that provided an opportunity for members of my Business Management Team and Committee to further discuss in-depth strategic areas that carried a high degree of risk. These informal sessions have since become embedded into the operations of my organisation. In December 2021 I therefore amended the Committee’s Terms of Reference and increased the number of days remuneration that my committee members are paid from 6 to 8 days per annum, which I backdated to April 2021.

Included within staff costs is £16,545 (2020-21: £12,300) which relates to the non-pensionable remuneration of five Audit and Risk Assurance Committee Members.

Staff Numbers

(subject to audit)

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

	2021-22	2020-21
Permanent Staff	17.26	16.54
Fixed Term Appointments	2.77	3.75
Total	20.02	20.29

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

	31 March 2022	31 March 2021
Permanent Staff	17.26	15.64
Fixed Term Appointments	2.00	3.00
Total	19.26	18.64

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

Fair Pay Disclosure

(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.

	2021-22	2020-21
Band of highest paid director (Commissioner)	£90,000-£95,000	£90,000-£95,000
Percentage change in average salary from prior year	-1.21%	-6.27%
Lower quartile remuneration	£30,287	£27,629
25th percentile pay ratio	3.05	3.34
Median total remuneration	£36,622	£35,088*
Median pay ratio	2.52	2.63*
Upper quartile remuneration	£44,581	£43,707
75th percentile pay ratio	2.07	2.11

*Prior period figures restated as they contained the highest paid director within the median calculation

The banded remuneration of the highest-paid Director (the Commissioner) was £90,000-£95,000 in 2021-22 (2020-21: £90,000-£95,000). The Commissioner did not receive a cost-of-living increase in 2021-22 or 2020-21, her salary therefore has not changed. The Commissioner's salary is 2.52 times (2020-21: 2.63) the median remuneration of the workforce, which was £36,622 (2020-21: £35,088). The ratio has decreased very slightly as the overall staff remuneration has increased at a faster rate than the Commissioner's remuneration.

In 2021-22, no employee (2020-21: nil) received remuneration in excess of the role of Commissioner. Remuneration ranged from £20,000 to £25,000 to £90,000-£95,000 (2020-21: £20,000-£25,000 to £90,000-£95,000).

Gender Pay Gap

(not subject to audit)

The table below shows the median and mean hourly earnings of pay for my staff.

	31 March 2022		31 March 2021	
	Female	Male	Female	Male
Median Total	£20.67	£21.05	£17.81	£19.63
Mean Total	£22.87	£19.45	£21.55	£18.34

The staff composition of my office by gender and band at the end of this financial year is:

	31 March 2022						
	Band A	Band B	Band C	Band D	Band E*	Band F*	Comm*
Female	0	3	3	3	1	1	1
Male	0	1	1	4	0	0	0

*My Business Management Team are all female

As at 31 March 2022, the median wage for both genders is approximately the same, however the mean salary of females is higher as my Business Management Team are all female. This means that the gender pay gap for 2021-22 is -14.94%, and that for every £100 men earn, women earn £114.94.

Workforce age statistics

(not subject to audit)

Headcount by age on 31 March 2022

16-24	25-34	35-44	45-54	55-64	65 & over	Undisclosed
0	4	8	5	2	1	0

Staff turnover

(not subject to audit)

	2017-18	2018-19	2019-20	2020-21	2021-22
No. Staff	1	2	5	3	1
Turnover	4.65%	10.04%	24.27%	15.51%	5.02%

The size of my organisation and therefore the available sample size skews the turnover values within the above table, as one person leaving the organisation represents a 5% turnover.

Sickness Absence

The average sickness absence rate per member of staff was 8.93 days (8.19 days in 2020-21). The 2021-22 rate was higher than desirable and was attributable to a small number of staff who were on long-term sick, as well as COVID having an impact on short-term staff absences in the latter part of the year. 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 2021-22 rate was 4.79 days.

I am committed to the health and wellbeing of my staff and have a comprehensive policy on sickness absence.

Equal Opportunities and Diversity

I undertake a review of my recruitment practices following each appointment to better understand the potential barriers and ensure that when recruiting, practices are inclusive and are accessible to a wide range of candidates with a broader spectrum of protected characteristics.

I operate a Guaranteed Interview Scheme (GIS) which provides individuals with disabilities and those from Black, Asian and Minority Ethnic communities the right to proceed to the next stage of the selection process if they meet the minimum criteria at the shortlisting stage.

Job vacancies are advertised through a variety of networks to ensure as wide a reach as possible in addition to information being available in a wide range of formats on request. Information on protected characteristics of all candidates is collected and monitored to ensure equity of opportunity. Additionally, I continue to collect, monitor and publish equality data on the profile of my workforce. I continue to monitor the gender pay gap of my workforce which currently is in favour of women.

I undertake an on-going review of contract types and working patterns across my workforce to understand and deal with potential barriers with a view to retaining candidates with a broader spectrum of protected characteristics.

As part of my commitment to ensuring the review and application of good practice to promote an inclusive working environment which promotes learning, development and overall wellbeing, my office is Small Workplace Health Award (Gold) accredited. The Award is a national recognition scheme for businesses that look after the health and wellbeing of their employees and is independent evidence of my commitment to create a positive workplace environment for all staff. Achieving the Gold Award requires employers to evidence the organisation's commitment to having a culture that promotes positive behaviour among all staff and does not tolerate inappropriate behaviour (e.g. bullying and harassment) and to evidence flexible working practices to contribute to staff well-being.

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 are also accepted in alternative formats. 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 Engagement

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 after they have been developed.

I consulted with staff on the development of a Hybrid Working Policy in recognition of the impact that it would have on them. In June 2021, I commenced engagement with staff and held facilitated discussions with them. This early engagement provided me with the opportunity to ensure that the draft policy incorporated employees' views. The draft Hybrid Working Policy was shared with staff in September and, following further consultation with them, it was launched in January 2022.

At the beginning of March 2022, I consulted with staff on the introduction of a new Menopause Policy and an updated Sustainability Policy, both of which were formally launched later that month.

Employee policies are reviewed annually or biennially, as deemed appropriate. Any policies that have substantial changes are circulated to all staff for information and comment, otherwise the policy is saved centrally on my IT network for all staff to access. All policies are equality impact assessed when they are introduced or if there are substantial changes to them.

Employee Benefits

I support employees in maintaining a work-life balance via the operation of a flexi time system and provide opportunities for flexible working patterns.

Since 2018, I have held the Gold Standard Small Workplace Health Award, which was due for revalidation in May 2021. Due to the pandemic, Public Health Wales undertook a status check instead of full revalidation and

has extended the award for a further year. Within their report the assessor commented that 'I congratulate OPCfW for the way in which they have fully achieved this Gold level Status Check; there is no doubt that the wellbeing of all staff is fully ingrained in the culture of the organisation'.

I have continued to ensure that a comprehensive health and wellbeing programme is delivered throughout the year for all staff.

During 2021-22, mental health and wellbeing continued to be the main focus of supporting staff whilst working from home and managing through a pandemic. Monthly workshops were delivered by external professionals from October to March, focussing on the importance of mental health and equipping my staff with techniques to support them with their mental health and resilience.

A series of workshops and training sessions were also delivered to all staff that focussed on Race Equality, Unconscious Bias, and White Privilege. These workshops were designed to further build the organisation's knowledge and understanding of race equality in order to develop an anti-racist action plan in 2022/23, further demonstrating our commitment to being an anti-racist organisation.

During 2021-22, I provided opportunities during work hours for all employees to receive Welsh language training, fully funded by the organisation. Four members of staff took advantage of this opportunity.

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

Staff annually undertake a DSE assessment of their own workstation. In March 2022, a physiotherapist joined an online staff session demonstrating how to effectively self-assess your own workstation. Staff were informed that, if requested, I would arrange for an assessor to visit their homes and provide

one to one support to ensure they have the necessary equipment, and that it is set up properly to be able to operate effectively and safely at home.

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.

Impact of Covid-19 on employee working practices

In 2021-22, in order to support staff who had exceptional circumstances, special paid leave of 10 days was introduced for Covid-19 related issues. If staff were unable to work their contracted hours, they were able to apply for paid special leave, and/or use annual leave, to make up the deficit.

Since March 2020, in order to ensure that all staff are fully engaged and have the information they need, I have held twice weekly team meetings to update them on operational matters such as work planning and HR changes, to share and discuss the impacts on older people of the pandemic and the actions we needed to take, as well as to answer any questions. Staff have commented that these meetings have positively impacted on communication within the organisation. These meetings are therefore now embedded into our working practices.

Feedback on the support that I have provided to staff during this extraordinary time has been very positive and welcomed.

Off-Payroll Engagements

There were no off payroll engagements during 2021-22; (nil, 2020-21.)

Consultancy Expenditure

There was no expenditure on consultancy during 2021-22; (nil, 2020-21)

Compensation for Loss of Office

(Subject to audit)

There were no compensation payments made in 2021-22; (nil, 2020-21)

Heléna Herklots CBE
Older People's Commissioner for Wales
26 July 2022

The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of the Older People's Commissioner for Wales for the year ended 31 March 2022 under the Commissioner for Older People (Wales) Act 2006. These comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Taxpayer's Equity and 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 UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

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 2022 and of its net expenditure, for the year then ended;
- have been properly prepared in accordance with international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Commissioner for Older People (Wales) Act 2006.

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 Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of 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 opinions.

Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that,

individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Older People's Commissioner for Wales with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and parts of the remuneration report that are audited, and my auditor's report thereon. Legislation and directions issued to the Older People's Commissioner for Wales do not specify the content and form of the other information to be presented with the financial statements. The Older People's Commissioner for Wales is responsible for the other information in the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

As legislation and directions issued to the Older People's Commissioner for Wales do not specify the content and form of the other information to be presented with the financial statements, I am not able to confirm that the other information in the Annual Report and Financial Statements have been prepared in accordance with guidance.

In my opinion, based on the work undertaken in the course of my audit, the other information given in the Performance Report and Accountability Report is consistent with the financial statements.

Although there are no legislative requirements for a Remuneration and Staff Report, the Older People's Commissioner for Wales has prepared such a report and in my opinion, that part ordinarily required to be audited has been properly prepared in accordance with HM Treasury 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 the Performance Report, or the Accountability Report which includes 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 or returns adequate for my audit have not been received from branches not visited by my team;

- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding remuneration and other transactions is not disclosed; or
- I have not received all of the information and explanations I require for my audit.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to the Older People's Commissioner for Wales' policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the

following areas: revenue recognition, posting of unusual journals and management override of controls.

- Obtaining an understanding of the Older People's Commissioner for Wales' framework of authority as well as other legal and regulatory frameworks that the Older People's Commissioner for Wales operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Older People's Commissioner for Wales.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Audit and Risk Assurance Committee about actual and potential litigation and claims;
- reading minutes of meetings of the Audit and Risk Assurance Committee; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to the audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Older People's Commissioner for Wales' controls, and the nature, timing and extent of the audit procedures performed.

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 Senedd and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Ann-Marie Harkin

For and on behalf of the Auditor General for Wales

27 July 2022

Audit Wales // 24 Cathedral Road // Cardiff// CF11 9LJ

Financial Statements

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

	Note	2021-22 £ 000	2020-21 £ 000
Expenditure			
Staff costs	2	1,115	1,100
Other Operating Expenditure	3	389	347
Depreciation / Amortisation	3	9	12
Provision	3	8	11
Total Operating Expenditure		1,521	1,470
Comprehensive Net Expenditure for the year		1,521	1,470

All income and expenditure is derived from continuing operations.

There are no recognised gains or losses in either 2021-22 or 2020-21.

The Commissioner receives funding from the Welsh Government.

Statement of Financial Position for the year ended 31 March 2022

	Note	31 March 2022 £ 000	31 March 2021 £ 000
Non- current assets:			
Property, Plant and Equipment	4	11	18
Intangible assets	5	39	3
Total non-current assets		50	21
Current Assets:			
Trade and other receivables	6	60	54
Cash and cash equivalents	7	147	398
Total current assets		207	452
Total assets		257	473
Current liabilities:			
Trade and other payables	8	(68)	(72)
Total current liabilities		(68)	(72)
Total assets less current liabilities		189	401
Non-current liabilities			
Provisions	9	(97)	(89)
Total non-current liabilities		(97)	(89)
Total assets less total liabilities		92	312
Taxpayers' equity		92	312
General reserves		92	312

Heléna Herklots CBE
Older People's Commissioner for Wales
26 July 2022

Statement of Cash Flows for the year ended 31 March 2022

		31 March 2022	31 March 2021
	Note	£ 000	£ 000
Cash flows from operating activities			
Net expenditure		(1,521)	(1,470)
Adjustments for non-cash transactions	3	17	23
(Increase)/decrease in trade and other receivables	6	(6)	1
Increase/(decrease) in trade and other payables	8	(4)	2
Increase/(decrease) in Deferred creditor		0	(1)
Net cash outflow from operating activities		(1,514)	(1,447)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	0	0
Purchase of intangible assets	5	(38)	0
Net cash outflow from investing activities		(38)	0
Cash flows from financing activities			
Funding from Welsh Government		1,301	1,482
Net financing		1,301	1,482
Net increase/(decrease) in cash equivalents in the period		(251)	35
Cash and cash equivalents at the beginning of the period	7	398	363
Cash and cash equivalents at the end of the period	7	147	398

Statement of Changes in Taxpayer's Equity for the year ended 31 March 2022

	General Reserve	
	1 April 2021 - 31 March 2022	1 April 2020 - 31 March 2021
	£000	£000
Balance as at 1 April	312	300
Net expenditure	(1,521)	(1,470)
Total recognised income and expense	(1,209)	(1,170)
Funding from Welsh Government	1,301	1,482
Balance as at 31 March	92	312

Notes to the Accounts

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2021-22 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.

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 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.

During 2021-22 the Commissioner has utilised her historical cash balances to fund in-year expenditure. This has contributed to a significant variance between the cash used during 2021-22 of £1,552,000 and the cash received from the Welsh Government of £1,301,000.

To note, the Welsh Government did not adjust the Commissioner's resource budget, it remained £1,589,000.

1.3 Property, Plant and Equipment

In the Commissioner's previous Financial Statements, Property, Plant and Equipment were referred to as tangible non-current assets.

The minimum level for capitalisation for Property, Plant and Equipment is £5,000 inclusive of irrecoverable VAT.

Depreciation is provided at a rate calculated to write off the assets by equal instalments over their estimated useful lives. Depreciation is provided from the date the asset commences its useful life.

Asset lives are normally, as follows:

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

Property, Plant and Equipment are included at cost as, in the opinion of the Commissioner, any adjustments arising from revaluation would not be material.

Title to all property is held by the Commissioner. All property occupied by the Commissioner is leased.

1.4 Intangible Assets

In the Commissioner's previous Financial Statements, intangible assets were referred to as intangible non-current assets.

The minimum level for capitalisation of an intangible asset is £5,000 inclusive of irrecoverable VAT.

Software licences, information technology software and the website have been capitalised as intangible assets and amortised on a straight-line basis over their expected useful lives (normally five years).

1.5 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.

1.6 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/>

1.7 Prepayments

The Commissioner has adopted a de minimis threshold of £1,200 (£100 monthly equivalent charge) for the recognition of prepayments. The profiled charge will release in the month that the expense is incurred.

1.8 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.

1.9 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.

The Commissioner's dilapidations provision represents an estimate of the costs the Commissioner will incur in making good its leased properties at the end of the lease. This figure has been provided using an estimate of costs from a RICS surveyor.

1.10 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.

1.11 Employee Benefits

Salaries and national insurance contributions for current employees are recognised in the Statement of Comprehensive Net Expenditure as the employees' services are delivered. 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.

1.12 Accounting Standards Issued, Not Yet Effective:

In January 2016, IFRS 16 – Leases was issued, and is effective in the public sector from 1 April 2022.

IFRS 16 will replace the current leases standard IAS 17 and requires a lessee to recognise assets and liabilities for leases with a term of more than 12 months unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. As a consequence, a lessee also recognises straight-line depreciation of the right-of-use asset and interest on the lease liability and classifies cash repayments of the lease liability into a principal and interest portion.

As required by the FReM IFRS 16 will be implemented using the accumulated catch up method.

Due to the length and value of the Commissioner's sole lease that is impacted by IFRS16, the right of use asset and leasing obligation have been calculated and indicated that the total discounted value of right of use assets and liabilities under IFRS16 is higher than the value of the minimum lease commitments under IAS 17. The impact of an implantation is an increase in assets of £77,000 and liabilities of £77,000.

Right of Use impact:

Statement of Financial Position

RoU Asset Recognition	Property
Transitioning adjustment	£ 77,000
As 1 April 2022	£ 77,000
Less (depreciation)	£ (58,000)
As at 31 March 2023	£ 19,000
RoU Asset Liability	Property
Transitioning Adjustment	£ 77,000
As 1 April 2022	£ (77,000)
Interest	£ (1,000)
Working capital	£ 58,000
As 31 March 2023	£ (20,000)
Charges	
Expenditure	
RoU Asset depreciation	£ 58,000
Interest on obligations under RoU	£ 1,000
Asset leases	
	£ 59,000

2. Staff costs comprise:

	2021-22		2020-21
	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs
Salaries	730	87	817
Social Security costs	76	9	85
Other Pension Costs	195	18	213
Total net costs	1,001	114	1,115

A breakdown of staff costs is included within the Remuneration & Staff Report on page 46.

3. Other Operating Expenditure

Other operating expenditure consists of:

	Note	2021-22 £000	2020-21 £000
Rentals under operating leases		73	71
Other accommodation costs		68	67
Information technology		82	58
Professional fees		50	47
Training & development		12	5
Travel & subsistence		6	6
Audit fees – Internal audit		8	8
Audit fees – External audit		14	14
Specific Programmes		56	46
Other administrative expenses		20	25
		389	347
Non-cash items:			
Depreciation	4	7	8
Amortisation	5	2	4
Provision	9	8	11
		17	23
Total		406	370

4. Property, Plant and Equipment

	Computer Equipment £000	Office Equipment £000	Leasehold Improvements £000	Total £000
Cost or valuation				
At 1 April 2021	35	32	279	346
Additions	0	0	0	0
Disposals	(5)	0	0	(5)
At 31 March 2022	30	32	279	341
Depreciation and impairment				
At 1 April 2021	28	23	277	328
Charged in the year	4	2	1	7
Disposals	(5)	0	0	(5)
At 31 March 2022	27	25	278	330

Net book value at 31 March 2022	3	7	1	11
Net book value at 31 March 2021	7	9	2	18

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

5. Intangible Assets

	Software Licences £000	Information Technology £000	Website £000	Total £000
Cost or valuation				
At 1 April 2021	46	68	0	114
Additions	0	2	36	38
Disposals	0	0	0	0
At 31 March 2022	46	70	36	152
Amortisation				
At 1 April 2021	46	65	0	111
Charged in the year	0	2	0	2
Disposals	0	0	0	0
At 31 March 2022	46	67	0	113

Net book value at 31 March 2022	0	3	36	39
Net book value at 31 March 2021	0	3	0	3

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

6. Trade receivables

	31 March 2022 £000	31 March 2021 £000
Amounts falling due within one year:		
Trade debtors	2	0
Prepayments and accrued income	58	54
	60	54

A prepayment is an amount paid in advance, usually for items such as rates or rent. It is initially recognised as an asset and is expensed in the period when the benefit is received.

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

7. Cash and Cash Equivalents

	2021-22 £000	2020-21 £000
Balance at 1 April	398	363
Net change in cash and cash equivalent balances	(251)	35
Balance at 31 March	147	398
The following balances at 31 March were held at:		
Government Banking Service	79	188
Commercial banks and cash in hand	68	210
Balance at 31 March	147	398

8. Trade Payables and Other Current Liabilities

	31 March 2022 £000	31 March 2021 £000
Amounts falling due within one year		
Trade payables	1	2
Accruals	67	70
Balance at 31 March	68	72

9. Provision for Liabilities and Charges

	31 March 2022 £000	31 March 2021 £000
Balance at 1 April	89	78
Provided in year	8	11
Provision utilised in year	0	0
Balance at 31 March	97	89

This provision wholly relates to the dilapidation charge for 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.

10. 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 2022 £000	31 March 2021 £000
Obligations Under Operating Leases Comprise:		
Land and buildings:		
Expiry within one year	69	69
Expiry after one year but not more than five years	25	94
Later than five years	0	0
	94	163

11. Capital Commitments

	2021-22 £000	2020-21 £000
Contracted capital commitments at 31 March not otherwise included in these accounts.	5	0

The Commissioner has a Capital Commitment at 31 March 2022 relating to the upgrade of a server; this work is due to be completed in May 2022.

12. Financial Instruments

The Commissioner's cash requirements are met through funding provided by the Welsh Government. The Commissioner is therefore not exposed to significant liquidity risks.

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, interest rate or foreign currency risk.

There is no material difference between the book values and fair values of the organisation's financial assets and liabilities as at 31 March 2022 (31 March 2021; £nil).

13. Finance Leases and PFI Contracts

There are no obligations under finance leases or PFI contracts (2020-21: nil). The Commissioner has not entered into non-cancellable contracts which are leases or PFI contracts (2020-21: nil).

14. Contingent Liabilities Disclosed Under IAS 37

The Commissioner has not incurred any contingent liabilities that are not disclosed elsewhere in these accounts (2020-21: nil).

15. Related-Party Transactions

In 2021-22, the Commissioner received funding of £1,301,000 from the Welsh Government (2020-21: £1,482,000).

The Welsh Government is regarded as a related party.

During 2021-22, neither the Commissioner, nor other members of the Business Management Team, or any of their families, were involved directly or indirectly in any transactions with the office during the year, apart from normal salary payments and expense claims.

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 26 July 2022 by Heléna Herklots CBE.

