



Comisiynydd Pobl Hŷn Cymru
Older People's Commissioner for Wales

Annual Report and Financial Statements 2023-24

**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.

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

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Foreword

Writing this report before I step down as Older People's Commissioner for Wales in August, I have been reflecting on older people's experiences during the past 12 months, and the issues affecting older people's lives.

Cost-of-living pressures remained high for much of the year, creating financial difficulties for many older people and significant hardship for the 1 in 5 older people now living in poverty.

Many older people have also been sharing concerns with me about how pressures on public services are impacting on their lives, leaving some people feeling excluded and left behind as they are unable to access the services and support they may need. We have been able to make progress in tackling these issues by working together and ensuring that older people's voices are heard.

For example, in March, I welcomed the Welsh Government's National Action Plan to Prevent the Abuse of Older People, the first of its kind in the UK, which I had called for to help better protect the thousands of older people in Wales who are experiencing or at risk of abuse.

Wales also moved closer to becoming an age-friendly nation, with six local authorities now members of the World Health Organization's Global Network of Age-friendly Cities and Communities, recognising their efforts in working with others to enable people to age well.

Helping to ensure older people's voices are heard and responded to, I published findings of my research into older people's experiences of access to GP practices, and the ways digital exclusion is affecting older people's everyday lives. I was also pleased to meet again with the individuals and organisations who supported my work to highlight the lived experiences of Black, Asian and Minority Ethnic older people, to demonstrate how the evidence shared has led to action from my office.

In February, I also gave evidence to the UK Covid-19 Inquiry, helping to ensure that the voices of older people and their families, and their experiences during the pandemic, were put on the record and can inform its findings and recommendations. Throughout the year I have also been taking forward action to tackle key issues relating to the pandemic and its ongoing impact on older people, focused on protecting the rights of older people living in care homes, improving information and communication about Do Not Attempt CPR decisions, reducing digital exclusion, and raising awareness about key issues such as ageism.



As my term of office comes to an end, I'd like to thank all of the older people throughout Wales who have supported my work, not just this year, but every year since I took up post. The issues and concerns raised with me by older people have played a crucial role in guiding and shaping my work and supporting my calls for action. I have greatly valued the opportunity of travelling throughout Wales to meet and speak with older people to hear directly about their experiences of growing older, both good and bad, as well as their ideas about how services and support could be improved.

I'd also like to thank all the many organisations and partners I've worked with throughout my term who have done so much to support older people. I have been well supported and advised by the members of my Audit and Risk Assurance Committee, both present and past, and would like to thank them for the helpful counsel they have provided me over the years.

Finally, I'd like to say a big thank you to my team, for all of their dedication, hard work and support, which has enabled us to deliver so much for older people during my term as Commissioner.

When I took up post, I said I was "looking forward to working with older people across Wales in this vital role to protect and champion older people's rights." And I hope that when older people look back on my work over the past six years, they would say that I've delivered that, and more, to help make Wales a place where older people are valued, rights are upheld and no-one is left behind.

Wishing you all the best,

Heléna Herklots CBE
Older People's Commissioner for Wales

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 Advice and Assistance service 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; and
- Keep under review the adequacy and effectiveness of law affecting the interests of older people in Wales

Vision and values

As we get older, we all want to have the best possible quality of life and continue to do the things that matter to us.

This means being equipped and empowered to meet the challenges we may face as we grow older. This includes understanding our rights so we can make our voices heard and challenge poor practice, and being able to easily access services and support if we need them.

We also need to celebrate the fact we are an ageing society, and the significant contribution older people make to our lives, which is crucial to tackle the ageism and discrimination that holds us back as a society.

In addition, it's important that good practice and innovation is shared and promoted to encourage and inspire action, alongside, scrutinising, challenging, and holding public bodies to account when necessary to influence policy and practice.

These principles underpin my work as Commissioner and are crucial to deliver my vision of a Wales where older people are valued, rights are upheld and no-one is left behind.

Internal Organisational Values and Behaviours

Our organisational values and behaviours drive our culture and underpin our personal performance objectives. These values provide us with a helpful 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 we 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

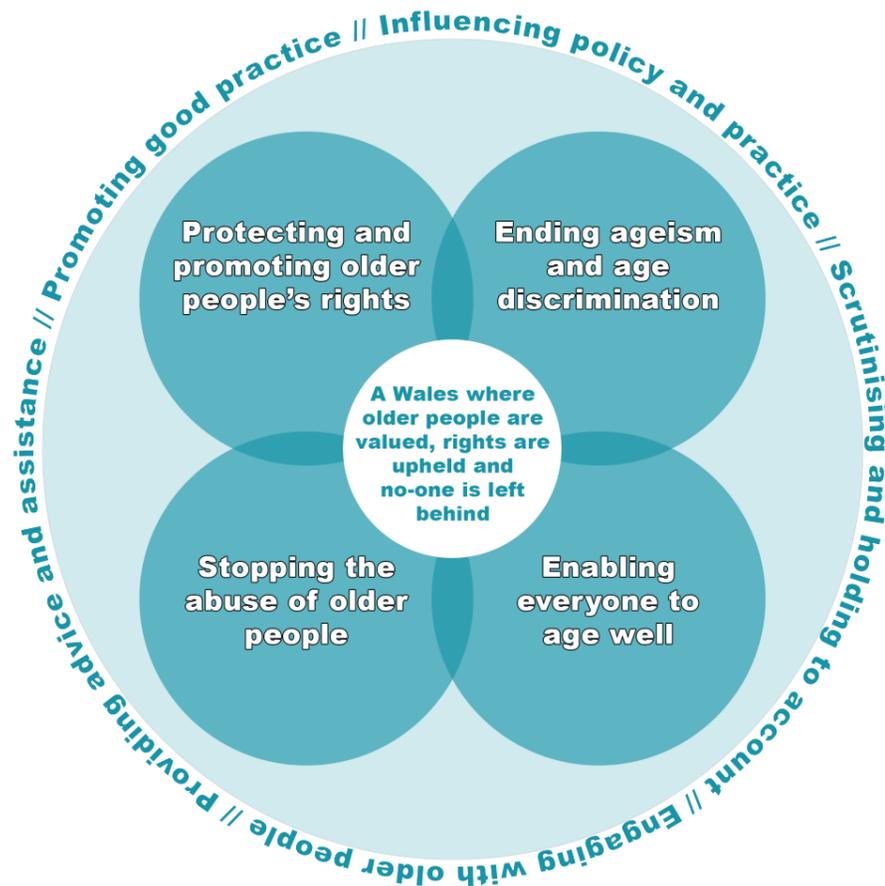
2022-24 Work Programme

In March 2022, I published my 2022-24 work programme, setting out the action I would deliver against my four priority areas: protecting and promoting older people's rights, ending ageism and age discrimination, stopping the abuse of older people and enabling everyone to age well.

The two-year work programme was designed to support and enable progress in dealing with issues that arose due to the pandemic and other key issues such as the cost-of-living crisis, alongside influencing wider policy and practice both locally and nationally.

Reaching out to and engaging with older people throughout Wales has also remained a priority for me and my team throughout the year. This is crucial to support my work programme and to ensure 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 throughout Wales.

Further information about the action delivered against each of my priorities and my wider work to influence policy, provide advice and support directly to older people and promote good practice is set out below.



Snapshot of the year 2023-24



April 2023

Joins with the Children's and Future Generations Commissioners for Wales to highlight the importance of solidarity between generations and its benefits.

Calls for action from the Minister for Social Justice to ensure more older people are supported to access financial help via the Discretionary Assistance Fund.



May

Warns that older people could be putting their health at risk by not accessing crucial health services due to pressures on the NHS.

Calls on the UK Government to reinstate financial support for energy costs while energy bills remain high, with additional support targeted at people who are most vulnerable.



June

Confirms evidence has been submitted to two 'modules' of the UK Covid-19 Inquiry focused on decision-making in Wales and the impact of the pandemic on healthcare.

Highlights impact of cost of living crisis on loneliness amongst older people, and the crucial role of older volunteers in delivering community activities.



October

Holds roundtable event in partnership with Dyfed Powys police, bringing together key organisations to examine issues relating to scams and financial crimes.

Publishes briefing paper examining the barriers many older people face while trying to stay in or access employment and the kinds of action needed to tackle ageism in the workplace.



November

Brings together over 150 older people, ageing well partners and other stakeholders to explore ways of working together to make Wales an age-friendly nation.

Nominated for the Diversity and Inclusion Award at the National Men and Boys Awards for work to improve support for older men experiencing abuse.



December

Launches new information hub providing information about how we can protect ourselves and our loved ones from scams and financial fraud.

Publishes a new briefing paper which highlights the latest research into the impact of loneliness and examines the issues and challenges created by the pandemic.



July

Reaches out to older people throughout Wales, inviting them to share their experiences of digital exclusion and the impact this has on their lives.

Highlights that levels of optimism amongst older people have plummeted and the need for greater engagement with older people from government and public services to better understand the action required.



August

Publishes update report highlighting progress against recommendations to improve services and support for older men experiencing abuse.

Warns that a lack of public toilets leave many older people feeling excluded and trapped, and calls for toilet provision to be expanded, and information about public toilets to be improved.



September

Invites older people to share their experiences of GP services in Wales to learn more about the kinds of issues and challenges people are facing.

Publishes an update highlighting action taken as a result of the Commissioner's Pension Credit Summit, which includes raising concerns with the UK Government's Minister for Pensions about older people missing out.



January

Publishes 'Access Denied' report which highlights that older people are at risk of social exclusion and being left behind as the use of digital technology continues to play an even greater role in our everyday lives.

Gives evidence to the UK Parliament's Women and Equalities Committee to highlight the ways ageism undermines older people's rights.



February

Provides oral evidence to the UK Covid-19 Inquiry, describing elements of the Welsh Government's response to the pandemic as 'inadequate'.

Launches information hub to provide older people and their families with key information about clinical decisions relating to Do Not Attempt CPR and connect people with other helpful resources.



March 2024

Publishes access to GPs report, which highlights difficulties accessing GP practices are leaving many older people suffering in pain and living with deteriorating conditions.

Welcomes publication of the National Action Plan to Prevent the Abuse of Older People to enable action to help better protect the thousands of older people in Wales who are experiencing or at risk of abuse.

2023-24 in numbers

381	Number of older people supported by the Commissioner's Advice and Assistance Team	
30,176	Number of individuals who visited the Commissioner's Website	
81,486	Number of pages viewed on the Commissioner's website	
468	Number of visits to the Commissioner's Abuse Support Services Directory	
355,200	Number of X impressions (number of times posts from the Commissioner were seen)	
61,380	Number of people reached with posts from the Commissioner's Facebook Page	
123	Number of news items relating to the Commissioner's work	
1,205,508,336	'Opportunities to see' news items relating to the Commissioner's work	

Work delivered during 2023-24

Protecting and promoting older people's rights

As we grow older, we may find ourselves in greater need of services and support, and in situations where it is more likely our rights could be placed at risk. And while our rights do not diminish as we age, older people often report feeling like this is the case.

Working with public bodies to ensure that older people's rights are reflected throughout policy, decision-making and practice has therefore remained a key focus of my work during the past twelve months, and there is now a much better understanding of why rights-based approaches are so important.

In addition to this, I have continued working to empower older people by developing new information and resources to help people better understand their rights and how they can be used to support us in our everyday lives, including challenging poor practice.

Work during 2023-24 included:

- Inviting older people to share their experiences of digital exclusion and the impact this has on their lives via a survey shared widely throughout Wales, building on my work to ensure that older people can access information and services via non-digital means, or are supported to get or stay online.
- Using the experiences shared by over 150 older people as the basis for my Access Denied report, which found that a growing number of older people in Wales are at risk of social exclusion and being left behind as the use of digital technology continues to play an even greater role in our everyday lives. The report highlighted that many older people are finding it increasingly difficult, if not impossible, to access the information and services they need – including crucial services such as health appointments – while also facing significant barriers that can lead to or reinforce digital exclusion, such as maintaining digital skills, costs and concerns about security.
- Calling on public bodies to ensure that duties under the Equality Act (and other relevant legislation) are being met, and to deliver practical support to get people online, while also continuing to provide information and services via non-digital means. In addition, I called for digital exclusion to be central to discussions relating to the design and delivery of public services, and for the voices of older people who are digitally excluded to be heard and responded to more effectively. I also called on private companies to take action so 'offline' customers receive equivalent levels of service, and for greater support for those who may need it.
- Meeting with the individuals and groups that supported my work to explore the lived experiences of Black, Asian and Minority Ethnic older people to share my findings and, importantly, demonstrating how the evidence shared informed my work as Commissioner and shaped key projects.
- Ongoing partnership working with members of the Rights of older people living in care homes group, which brings together organisations from Wales and across the UK, with

the aim of strengthening the rights of older people living in care homes. This has included work focused on raising awareness about the rights of older people living in care homes, increasing security of tenure for older people living in care homes, improving access to healthcare in care homes and continuing to provide information to older people and their families about rights.

- Launching a new resources hub to help older people and their families understand our rights when clinical decisions are being made relating to Do Not Attempt CPR (DNACPR), to enable timely, sensitive and informed discussions. The hub provides key information and connects people to a wide range of useful resources, including the DNACPR form itself, key information produced by other organisations, and details of services that can offer support if someone has concerns about the DNACPR process.
- Bringing together over 100 older people, rights experts and other stakeholders for a webinar event – Writing the next chapter for human rights in Wales. The event, which marked the 75th anniversary of the Universal Declaration of Human Rights, explored how human rights can be realised in older people's everyday lives and the action that could be taken, within Wales and more widely, to embed human rights throughout policy and practice, such as Welsh-specific legislation or a UN Convention on the rights of older people.
- Developing my 'Ready to go' information guide to inform and empower older people by providing information about what we should expect when we are ready to be discharged from hospital, and our rights throughout the discharge process. The guide, developed with support from older people, provides answers to frequently asked questions, explains key language / terms related to hospital discharge and provides details of helpful contacts.
- Providing written and oral evidence to the UK Parliament Women and Equalities Committee inquiry into the rights of older people, describing the role that ageism plays in undermining rights and why a greater focus on protecting the rights of older people who are digitally excluded is crucial.
- Alongside these projects, my team and I have continued working with the Welsh Government and other key public bodies to:
 - Examine the ways in which the process and communications relating to Do Not Attempt CPR notices could be improved to ensure that older people and their families are appropriately involved and consulted as part of the decision-making process.
 - Reviewing guidance on hospital discharge processes to ensure that older people's rights are upheld, including where temporary accommodation in a care home is required when waiting for care and support to be arranged.
 - Ensuring robust data collection on the length of time older people are waiting in a temporary care home placement whilst waiting for long-term care and support to be arranged.
 - Ensuring that the needs of older people who are disabled are considered as part of the work of the Disability Rights Taskforce, including people who age with a disability and people who experience disability as they age.

Ending ageism and age discrimination

Ageism is often portrayed as being harmless and seen as acceptable, despite the fact it underpins many of the issues faced by older people, leads to unfair treatment and discrimination, and limits the availability of the opportunities and support we need to age well.

Despite its significant impact, ageism is still widespread (research by the World Health Organisation indicates that around half of people hold ageist views) which not only affects the ways that society responds to older people and their needs, but also results in individuals damaging their own health and well-being due to internalised ageism.

Examining the ways that ageism interacts with and exacerbates issues affecting older people's lives, and identifying priorities for action, has therefore been a key focus of my work during the past year, alongside working with public bodies to improve the language and imagery used when communicating about older people and growing older.

Work during 2023-24 included:

- Bringing together experts in the fields of ageism and abuse of older people for a roundtable event to explore the links between these issues, and the ways in which understanding these links could help us tackle the abuse of older people.
- Taking forward action identified during the roundtable event focused on encouraging practitioners to reflect upon ageism and its potential effects on their work with older people experiencing abuse. This has included establishing a subgroup tasked with examining how a package of resources could be developed and used by organisations to grow knowledge and understanding amongst their practitioners.
- Working with officials to identify how the Welsh Government could be an exemplar in terms of age-positive practice, such as through delivering training for staff to help them recognise and avoid ageism when making decisions and communicating. This has included providing feedback on new guidelines for key staff on creating inclusive communications, which makes specific references to older people and ageing.
- Promoting and distributing my 'How to avoid ageism in communications' guide to public bodies, stakeholder partners and other professionals working with older people throughout Wales, which includes practical tips to help organisations avoid ageist language and imagery, as well as examples of good practice.
- Calling out the callous, ageist attitudes towards older people reported in accounts of discussions amongst senior UK Government politicians and officials, highlighted as part of the UK Covid-19 Inquiry.
- Working with the World Health Organisation, and partners based throughout the world, to support the development of the Global Campaign to Combat Ageism, which aims to change the way we think, feel and act towards age and ageing.

Stopping the abuse of older people

While abuse affects thousands of older people in Wales, it often remains a hidden issue that puts individuals at significant risk of serious harm.

My work has been instrumental in increasing recognition and understanding of the scale and impact of the abuse of older people in Wales, and during the past year I have taken forward a range of practical action to tackle issues identified in the research I have undertaken and the evidence I have captured.

Work during 2023-24 included:

- Hosting an event in partnership with Dyfed Powys Police to bring together key organisations to identify common and emerging types of scams and financial fraud, explore the conditions within society that may enable crimes of this nature, and ways to make the information available to older people more impactful and effective. This event has led to the following action:
 - Delivering a successful pilot focus group session to hear directly from older people about how information and resources about scams and financial fraud could be improved, examining elements including content, language and imagery. Further sessions are planned for Spring 2024 and the information shared will inform the development of guidance for stakeholders on producing such materials.
 - Bringing together the latest key information about the kinds of scams and financial fraud that are common around Christmas to help older people and their families better understand what to look out for and how they can protect themselves.
- Providing scrutiny and detailed feedback to the Welsh Government to support the final development of the National Action Plan to Prevent the Abuse of Older People, published at the end of February, the first of its kind in the UK, which I had called for to help better protect the thousands of older people in Wales who are experiencing, or at risk of, abuse.
- Meeting with older people who have experienced abuse to hear from them about the improvements needed so people can access the support and services they need.
- Meeting staff and volunteers at domestic abuse support services throughout Wales to learn more about the good practice being delivered to reach out to and support older people that could be delivered more widely in other areas of Wales.
- Raising awareness of the role professionals and practitioners can play in helping to prevent the abuse of older people with key national and local organisations, including Wales Ambulance Services Trust, the Senedd Cross Party Group on Women and Children, Regional Safeguarding Boards, and others.

- Ongoing work with members of my Stopping Abuse Action Group to take forward action in a number of key priority areas, including influencing policy and legislation, promoting good practice, improving training for staff and growing knowledge amongst practitioners and the wider public.
- Bringing together experts in the fields of abuse and ageism for a roundtable event to explore the links between these issues (as highlighted above).

Enabling everyone to age well

Being able to do the things that matter to us as we get older, and feeling valued, included and respected play a crucial role in enabling us to age well.

Making our communities more age-friendly – so we can access the amenities, services and support we may need as we grow older – is a key element of this, and progress made during the past twelve months has brought the reality of an age-friendly Wales ever closer.

Work during 2023-24 included:

Making Wales an age-friendly nation

- Bringing together over 120 older people and stakeholders, and around 50 online delegates, from throughout Wales for a hybrid conference event, Making Wales an Age-friendly nation: Celebrating progress, building on success, to inspire new action and partnerships to support the delivery of even more age-friendly projects and initiatives. Delegates heard from older people about the good practice they are delivering locally to support people to age well as well as from expert speakers, including the Deputy Minister for Social Services, Julie Morgan MS, Chief Executive of Public Health Wales, Tracey Cooper, and WLGA Spokesperson for Health and Social Services, Cllr Norma Mackie.
- Establishing the Age-Friendly Community of Practice (CoP) for Wales, which now has over 50 members including older people, groups and organisations representing older people, Welsh Government, local authorities and academic institutions. The CoP supports its members to:
 - Share information and good practice, and make new connections across county and regional borders.
 - Stay up to date with changes to policy and practice, and/or raise awareness about such changes.
 - Examine how different areas have approached different aspects of work to support people to age well, including how they overcame barriers.
 - Influence policy and practice throughout Wales through sharing insight, experience and challenges with peers and key stakeholder organisations.
 - Identify potential funding sources and opportunities for learning and development.
- Delivering over 30 one-to-one sessions with local authorities in Wales to provide advice, expertise and support on the development of local age-friendly plans and strategies, as well as their applications to join the World Health Organization's Global Network of Age-friendly cities and communities, recognising a commitment to making communities more age-friendly.
- Bringing together older people and local partners with key national organisations – such as Natural Resources Wales, Transport for Wales and the WLGA – to share information and details of relevant policy developments at quarterly Age-Friendly Wales Partnership Group meetings.

- Establishing a working group to plan and develop ways to evaluate Age-Friendly Engagement work in Wales, bringing together local authorities, academic colleagues and older people to co-produce survey approaches that are being piloted by 8 local teams.
- Presenting emerging findings from Age-Friendly Engagement work with older people by local authorities and partners at regional and national network events hosted by the Welsh Government to inspire and support local action.
- Sharing good practice and experiences from Wales and Welsh Age-Friendly Communities at events held by the Scottish Older Peoples Alliance in Edinburgh, the Centre for Ageing Better in London, and by the World Health Organisation in Lisbon and Paris.
- Sharing information and learning at key stakeholder events and meetings here in Wales, including the Cross-party Group, on Intergenerational Solidarity, Sport Wales Advisory Group for the 60+ Active Leisure Scheme, and the Ministerial Advisory Forum on Ageing.

Wider work to enable everyone to age well:

- Capturing evidence from over 900 older people about their experiences of GP practices via questionnaires, engagement events and my Advice and Assistance Service, which formed the basis of my Access to GP Practices report, which was published in March 2024 (further information below).
- Publishing a briefing paper to highlight the latest research into the impact of loneliness on older people, as well as issues and challenges created by the pandemic, which was distributed to the Welsh Government and Members of the Senedd. The paper includes calls for greater support to community groups and organisations whose work plays a crucial role in preventing and alleviating loneliness, and for the Welsh Government to review and update its Loneliness strategy to ensure it still reflects older people's needs and experiences.
- Providing information to older people throughout Wales about how to claim Pension Credit, alongside encouraging organisations to support older people to claim what they are entitled to.

Access to GP Practices in Wales: Older People's Experiences

Responding to concerns frequently shared by older people about difficulties accessing GP practices, in September 2023 I invited older people to get in touch with my office to share their experiences so I could examine the issues people were facing in more detail and identify the action needed to improve their experiences.

There was a significant response from older people throughout Wales, with over 900 completed questionnaires received that shared information about everything from booking an appointment, to the surgery environment, to making a complaint. Evidence was also captured through hearing directly from older people at engagement events and through my Advice and Assistance Service.

I used the evidence captured as the basis for my Access to GP Practices: Older People's Experiences report, which was published in March 2024.

The report highlighted that around two-thirds of older people who responded find it difficult to make suitable appointments, or face issues when trying to contact or communicate with their GP practice, which leaves many individuals suffering in pain, living with deteriorating conditions and feeling worried and anxious. In addition, changes to the way that GP services in Wales are accessed, which have accelerated a great deal in recent years, and the changing relationships between patients and their practices, often make it difficult for older people to find suitable appointments with an appropriate clinician.

Of particular concern was the fact that some older people reported withholding information about their health or symptoms with some clinicians due to these kinds of issues, preferring to discuss certain matters only with their own doctor, something that presents a significant risk to people's health.

Many older people also said that services often do not feel 'joined-up' and that communication between services can be poor, which has resulted in cases of patient information going missing, crucial prescriptions being delayed, and people being sent 'from pillar to post' when trying to resolve issues.

Other issues highlighted included accessing services and information in a language of choice – a particular barrier for Black, Asian and Minority Ethnic older people – and getting to surgeries via public transport.

My report includes a series of recommendations for GP Practices, health boards, Welsh Government and other health bodies and organisations, which set out the action needed to improve older people's experiences and tackle the barriers that make accessing GP practices more difficult.

This includes action focused on building relationships of trust between patients and their surgeries, removing practical barriers to access and improving communication, as well as ensuring there is sufficient investment to modernise systems and improve wider infrastructure.

I will be monitoring the progress against this action, and will continue to encourage and support health services, GP practices, and other key organisations to reach out to and engage with older people throughout Wales in a meaningful way so that the voices of patients of all ages help to shape policy and practice.

I have also used my findings to develop a new guide for older people to provide information about older people's rights when accessing GP practices and details of the support available if people experience issues or barriers.

Providing evidence to the UK Covid-19 Inquiry

During 2023-24, I prepared evidence to submit to the UK Covid-19 Inquiry, to help ensure that the voices and experiences of older people were heard and put on the record, and that there was a sufficient focus on issues such as the way the pandemic impacted upon older people's rights.

Compiling the evidence meant revisiting thousands of pages of correspondence and communications and provided an important and timely reminder about the huge difficulties faced by older people and the disproportionate impact many aspects of the pandemic had on people's lives, as well as the ongoing impact this is still having on the lives of so many.

I submitted evidence to two of the Inquiry's 'modules' – relating to decision-making in Wales (Module 2b) and the impact of the Covid-19 pandemic on healthcare systems in the UK (Module 3) – and I anticipate providing further evidence to other modules as they are announced by the Inquiry Chair.

In February, I provided oral evidence to Module 2b of the Inquiry, which was particularly focused on my concerns that older people's rights were not sufficiently protected, and the 'inadequate' response from the Welsh Government to key issues that arose due to the pandemic.

The Inquiry was an important reminder that thousands of people across the country are still experiencing pain and grief, and I hope that the evidence I have shared with the Inquiry will help to ensure that crucial lessons are learnt, particularly in terms of protecting older people's rights and safeguarding older people effectively.

I am acutely aware, however, that public inquiries take significant time to gather evidence, produce reports and make recommendations. That's why I have been acting on the issues shared with me by older people, and the evidence I have gathered about what needs to change.

As highlighted above, and in my previous annual reports, this has included a range of action to protect the rights of older people living in care homes, improve information and communication about DNACPR decisions, tackle digital exclusion and raise awareness about key issues including older people's rights and ageism.

Providing advice and assistance to older people

During 2023-24, my Advice and Assistance Service provided help and support to 381 older people and their families, helping to ensure people's rights are upheld, providing crucial information on a variety of issues, and connecting people with support and services throughout Wales.

"Fantastic service, a lifeline for older people."

Feedback from an older person

A significant proportion of the enquiries received by the team related to social care (21%), followed by issues relating to health (18%), finances (17%) and housing (16%). My Advice and Assistance Service also provided support on other issues, including age discrimination, abuse, transport and community services.

"Your kind help has been invaluable. You won't know how much you made me feel supported by knowing that you are listening to us and working to eliminate the widespread, hidden abuse of older people in Wales."

Feedback from an older person

Issues raised through Advice and Assistance specific to 2023-24 included:

- Complaints about health and social care, including difficulty in navigating complaints processes.
- Access to GPs and primary care, including online appointments and accessing house calls.
- Difficulties relating to discharge from hospital.
- Cuts to bus services and the lack of accessible public transport.
- Cost of living, including difficulty with paying energy bills and seeking advice on how to reduce outgoings.
- Accessibility of services, including digital exclusion and cashless payments.
- Housing disrepair within privately owned housing and complaints about the timeliness of maintenance within social housing.
- Access to accessible temporary accommodation for homeless older people.

The experiences shared by older people and their families captured through my Advice and Assistance Service provide crucial insights into the kinds of challenges older people in Wales are facing, and the ways that policy and practice impacts upon older people's lives. This enables me to identify key issues, including 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 I capture also helps to guide and shape my own work, priorities and planning as Commissioner.

"My caseworker was a pillar of strength to me when I was going through an emotionally difficult complaint."

Feedback from an older person

"I have been very impressed by the prompt, helpful and professional advice given. In my initial telephone enquiry, I felt listened to and my query understood. This was followed up the next working day by relevant documents with the most pertinent parts highlighted. My family are going through a difficult time, trying to negotiate care for my father who is coming to the end of his life - having the support of this service has meant a lot. Thank you."

Feedback from Family Member

"My Caseworker provided excellent advice and support. Our situation will evolve over time and I know I will get supportive assistance when it's next needed. A great service."

Feedback from an older person

Reaching out to and engaging with older people

Throughout 2023-24, regular engagement with older people throughout Wales remained a key focus for me and my team to hear directly about people's experiences of growing older.

Engagement visits and events enable older people to discuss the issues and challenges affecting their lives and, importantly, share their views, ideas and expertise about how these can be tackled effectively.

My team and I travelled throughout Wales to meet and speak with older people, at groups such as older people's forums, Men's Sheds and Women's Institute groups and other social groups, as well as groups offering specific support to older people, such as groups supporting people living with dementia.

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

In order to reach out to older people who are not online, I have worked with organisations throughout Wales to distribute paper versions of information guides and other helpful resources, as well as using newsletters and posters to invite older people to share their experiences. I have also used my social media channels – particularly Facebook, which is used by many older people – to reach out to older people throughout Wales and share key information and resources.

This engagement helps to guide my actions as Commissioner and 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 2023-24, my team and I engaged with organisations throughout Wales, the UK, and more widely, to share information and intelligence, influence policy and practice, disseminate key messages, and capture evidence and data about older people's experiences.

This included bringing together key organisations for conferences, webinars and roundtable events (as highlighted above), as well as contributing to a variety of advisory groups and networks. My team and I also held meetings with key organisations to discuss and examine specific strategic and operational matters affecting older people.

In addition, I delivered keynote speeches at conferences and webinars – on issues such as tackling ageism, protecting older people's rights and the importance of making communities age-friendly – to ensure older people's voices are heard, shape discussion and debate and influence thinking and decision-making at a Wales, UK and international level.

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

For example, I have continued to lead the Stopping Abuse Action Group and Care Home Rights Group, as well as a UK-wide Network of key older people's organisations. Working in partnership, these groups have examined key issues affecting older people – and the action needed from governments to ensure the right support and services are in place as we grow older.

Engaging with the Welsh Government, Members of the Senedd and Public Bodies

Throughout 2023-24, I have continued to engage and work constructively with the Welsh Government and other public bodies, but have also publicly raised concerns and called for improvements without hesitation where I have felt that policies and/or practice are not sufficiently protecting and supporting older people.

Engaging with the Welsh Government enables me to raise issues affecting older people directly, and press them to take action to tackle these. During 2023-24, this has included:

- Regular meetings with the Deputy Minister for Health and Social Services and Minister for Social Justice, to discuss ongoing and emerging issues and required action.
- Presenting evidence with Age Cymru on the impact of the cost-of-living crisis on older people and the action required to members of the Welsh Government Cabinet, which was followed up with a written briefing.
- Meeting the Health Minister to raise concerns that older people were being deterred from accessing health services due to NHS pressures, and discuss other key issues including access to GPs, continuity of care, digital exclusion and the importance of social care in prevention.
- Meeting the Economy Minister to discuss the action needed to ensure older people are supported to remain in or return to employment.
- Meetings with the Minister for Finance and Local Government and the Deputy Minister for Social Partnership to examine ways in which the take up of Pension Credit could be improved, and other related issues.
- Providing evidence about the problems older people are facing due to cuts to bus services in correspondence with the Deputy Minister for Climate Change.

Alongside this, I worked with Members of the Senedd more widely, providing evidence to key committee inquiries, on issues including support for people with chronic health conditions, gender-based violence, the Wales Anti-Racism Action Plan and the use of the concessionary bus pass, to ensure older people's experiences are better understood and are reflected in recommendations and calls for action made by Senedd Committees.

In addition, I have met with Members across all parties to share information and insights about people's experiences of growing older, and discuss the policies and action needed to improve older people's lives, together with providing written briefings ahead of key debates, to inform and shape the discussion and debate.

I have also continued to meet and engage regularly with other key organisations such as the Equality and Human Rights Commission, 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 highlight issues affecting older people, raise concerns and call for action where necessary, as well as identify opportunities to work together to the benefit of older people.

Members of my team have participated in a wide range of advisory boards and networks to ensure older people's experiences are heard and understood, and are used to shape policy and practice, together with responding to key stakeholder consultations covering the breadth of issues that affect older people's lives.

The Cross-Party Group on Intergenerational Solidarity, which I supported the establishment of in 2020 to bring together Members of the Senedd, key academic researchers, practitioners with experience of running intergenerational projects, and representatives of older and younger people, has continued to support action to strengthen the bonds between generations and promote opportunities for intergenerational activities. The work of the group during 2023-24 was focused on several key issues, including tackling ageism, improving access to services, and creating a more inclusive society.

Where issues affecting older people in Wales relate to non-devolved matters, I also engage with government and politicians at a UK level. During 2023-24 this included providing written and oral evidence to the UK Parliament's Women and Equality Committee Inquiry into the rights of older people, which covered several key issues including human rights, the scale and impact of ageism, the representation of older people in the media and the importance of intergenerational contact and relationships.

Working with the media

Working with the media enables me to raise awareness about issues and concerns affecting older people, highlight older people's experiences, discuss the action needed to deliver change and improvements, and offer insight and comment on a wide range of policy and practice.

I have maintained a strong media presence throughout 2023-24, issuing statements and press releases on a wide range of issues to secure a total of 123 news items through coverage in national and local newspapers, including UK-wide publications, and by taking part in interviews with news programmes across radio and television. During 2023-24, this resulted in over 1,205,508,336 'opportunities to see' news items relating to my work.

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 older people and their families often contact my Advice and Assistance Service as a result of seeing an interview I have given.

Alongside this, I also contributed articles and blogs to stakeholder publications and websites to shape discussion and debate on a number of key topics including access to GPs, improving support for older men who experience abuse, older people's rights, and tackling ageism.

A Wales where older people are valued, rights are upheld and no-one is left behind

The six years since I took up post as the Older People's Commissioner for Wales has flown past. It has been an honour to serve as Commissioner, and to have had the opportunity to work with so many older people, groups, organisations and public bodies to drive and deliver change and improvements.

Much of my work since 2018 would simply not have been possible without the support and encouragement of older people throughout Wales, so a heartfelt thank you to you all for your crucial help over the years.

Looking back over the past six years, the Covid-19 pandemic looms large, and the evidence I gave to the UK Covid-19 Inquiry (as highlighted above) was an important reminder of the significant impact of the pandemic on many older people, the ways that older people's rights were put at risk, and the role I played in identifying these kinds of issues and calling for action to protect older people.

But during this time, as an older person put so eloquently in my Leave No-one Behind Report, "Good things also happened against expectation". We saw some of the best of who we are as people looked out for each other, helped each other, got to know each other – sometimes for the first time. This community spirit was so valuable, and it was good to see that a 'strong sense of community' was highlighted as the best thing about growing older in Wales by two-thirds of older people who took part in my recent polling.

Over my time as Commissioner I have focused on making progress on four priorities: protecting and promoting the rights of older people; ending ageism and age discrimination; stopping the abuse of older people; and enabling everyone to age well.

It is not possible to achieve any of these by working alone - it is only through working with older people and organisations throughout Wales that we have been able to make progress. Here are just a few key examples that spring to mind.

- Producing guides on the rights of older people living in care homes, with help from experts across the UK. Guides have gone to every care home in Wales as well as being promoted through local press and events.
- Providing training on ageism and age discrimination and calling it out when I see it.
- Setting up the Stopping Abuse Action Group of over 30 organisations – now a vibrant network of organisations and individuals working together – and securing the first ever Welsh Government National Action Plan to Prevent the Abuse of Older People.
- Leading the way to make Wales an age-friendly nation by encouraging and supporting local authorities and their partners to commit to being age-friendly, establish plans, take action, and join the Global Network.

Alongside this, I have engaged with older people throughout Wales, together with scrutinising (and where necessary challenging) policy and decisions made by public bodies and the Welsh Government. One example of this I am particularly pleased about was succeeding in getting the Welsh Government to reverse its decision to increase the qualifying age for the bus pass, so that it remains at age 60. Without this change, around 300,000 older people would have lost out.

Of course, there is still more to do, and many challenges and difficulties being experienced by older people, particularly as a result of the pandemic, the cost-of-living crisis, and the pressures on public services.

Despite the challenges, I know that Wales has strong foundations to build upon and will have more opportunities to lead the way in how it values and supports older people.

As I step down from the role I also know that my dedicated team, who are passionate about making a positive difference for older people throughout Wales, will support my successor to build upon the work we have done together and work for a Wales where older people are valued, rights are upheld, and no-one is left behind.

Diolch o galon

Heléna

Review of funding and financial performance

Funding

Statutory reserves at the year-end (March 2024) were £103,000 (£123,000: 31 March 2023).

2023-24 Financial Performance

The 2023-24 Statement of Comprehensive Net Expenditure is £1,657,000 (2022-23: £1,538,000).

During 2023-24, I utilised 98% of the resource budget that was allocated to me by the Welsh Government.

Summary of financial forecast

In December 2022, I welcomed the Welsh Government's recognition of the significant funding challenges that I faced, which were due to inflationary pressures and increasingly complex governance requirements. In response to my 2023-24 Estimate, the Welsh Government increased my 2023-24 baseline budget to £1,684,000 from £1,589,000. The additional funding ensured that in the short-term, I did not need to consider restructuring the organisation and had sufficient budget for my 2023-24 programme of work.

In October 2023, I submitted the 2024-25 Estimate to the Welsh Government requesting a budget of £1,739,000, which represented a modest uplift of £55,000 (3.3%), highlighting the risks of the continuation of a flatline budget. In December 2023, I was informed by Welsh Government officials that, due to severe pressures on their own budget, my organisation would receive a budget reduction. The budget provided for 2024-25 is £1,616,000, which is £123,000 or 7.1% less than the budget requested.

Upon receiving notification of the 2024-25 budget, I comprehensively reviewed my medium-term financial plan to identify cost savings. Given that staff costs were (and continue to be) the most significant pressure on my budget, it became necessary to review my organisational structure and vacant posts within it. I decided not to recruit to the vacant post and implement a Voluntary Exit scheme, resulting in savings of approximately £92,000 (including on-costs) per year. Consequently the 2024-25 budgetary pressures have been alleviated.

For my organisation, I believe that the most sustainable level of staffing establishment costs against funding allocation is approximately 75% and for 2024-25, they are currently 76%. Keeping staff costs at this level helps ensure that there is sufficient budget available to address other cost pressures such as cyber resilience, regulatory compliance costs (including audit and translation fees), accommodation costs and that there remains adequate budget available for the delivery of my statutory duties and associated programme of work.

The medium-term financial plan demonstrates that the budget continues to be under pressure, with a forecast deficit of £32,000 in 2025-26 and £71,000 in 2026-27.

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

Heléna Herklots CBE
Older People's Commissioner for Wales
20 August 2018 – 19 August 2024

Kelly Davies¹
Deputy Older People's Commissioner for Wales
19 September 2024

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Sustainability Report

In January 2022, through extensive consultation with staff, I introduced a hybrid working policy that provided staff with the opportunity to work more flexibly and achieve a better work-life balance, whilst maximising efficiencies and outputs. The introduction of this policy enabled staff to continue to take decisions about their working environment, which has positively impacted my organisation's carbon footprint.

Remote working has now become embedded in our practices and there are clear positive environmental benefits, which include reduced travel due to online meetings and paperless working. As staff continue to be supported to work remotely, the amount of office space required to meet the organisation's needs has significantly decreased. During 2022-23 I downsized my office space by over 75% from 4,640 sq. ft to 976 sq. ft, which has also resulted in a significant cost saving.

My office continues to be located in Cardiff Bay, which has excellent public transport links. To encourage active travel there are also bicycle storage and shower facilities available within the building.

Where staff meet with stakeholders in person, they are encouraged to use public transport or car-share.

Given that I rent a small office within Cambrian Buildings, there is little influence that I have over the supply and provision of water, electricity, or gas as these costs are included within the service charge. However, within my own office space I have ensured that there is energy-efficient LED lighting and thermostatically controlled valves on all the radiators.

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

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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, which provides information on senior management remuneration, my fair pay disclosure and information relating to other employment matters.
- The Audit Report, which contains the final audit opinion on the financial statements from our auditor.

Corporate Governance Report

Information on my governance structure, including my Senior Management Team and my Audit and Risk Assurance Committee, is reported in my Governance Statement on pages 43 to 52 and set out on my website.

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

The Directors' report

Deputy Commissioner

My term as Commissioner will end on 19 August 2024 and there will be an interim period prior to the new Commissioner coming into post.

In accordance with the Commissioner for Older People (Wales) Act 2006, (the Act), Schedule 1 Paragraph 4 (3) 'The Deputy Commissioner may discharge the functions of the Commissioner during a vacancy in the office of Commissioner or at any time when the Commissioner is for any reason unable to act.' The signing of the annual accounts will fall within this interim period, therefore Kelly Davies, as Deputy Older People's Commissioner for Wales, will undertake this duty.

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 2023-24, no concerns were raised to me as a result of me being a 'prescribed person' (2022-23: 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 2023-24, 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.

During 2023-24, no complaints were received under the compliance of the Welsh Language Standards complaints policy (2022-23: nil).

On the 31 March 2024, I employed 18 members of staff. The Welsh Language Survey was conducted during March 2024, which asked staff to self-assess their skills using a matrix of proficiency in Listening, Reading, Writing and Speaking. All members of staff and I responded to the survey. The results showed that 37% of the organisation class themselves as proficient Welsh speakers.

I continue to provide fully funded opportunities during work hours for all employees to receive Welsh language training. During 2023-24, one member of staff took advantage of this training opportunity.

Website link: [Welsh Language Standards](#)

Strategic equality plan

As an independent voice and champion for older people across Wales, I work to promote equality in all aspects of older people's lives.

Many of the issues faced by older people are underpinned by inequality and by a failure to recognise and uphold their rights. I work to ensure that all older people in Wales have a voice, that the contribution older people make to our lives and society is recognised, and that the experiences of people from all backgrounds are used to improve policy and practice.

Understanding older people's lived experiences in all of their diversity is therefore crucial to ensure support and services meet people's needs, and resources are targeted appropriately.

Engagement with older people in Wales played a vital role in shaping my 2020-24 Equality Objectives. To ensure that equality is embedded throughout all organisational activity, the Equality Objectives closely reflect both my vision and organisational values, as well as closely aligning to the Strategy.

The following objectives have been set for 2020-24:

1. Promote diversity within my workforce and ensure equality of opportunity for all employees.
2. Ensure that equality guides internal processes, including within strategic decision-making.
3. Ensure that the diversity of older people is reflected throughout my work to make Wales the best place in the world to grow older.
4. Provide help and support to a diverse range of older people to ensure their rights are upheld and they are not discriminated against.
5. Ensure that my work is underpinned by the experiences of a diverse range of older people and is fully accessible.

I will publish the 2023-24 progress report against these objectives by 30 September 2024.

In April 2024, I launched a Strategic Equality Plan for 2024 – 2026 that sets out the actions that will be taken over a two-year period to further advance equality, diversity, and inclusion within our external and internal work. The Plan covers a two-year period to enable the transition to a new Commissioner in August 2024. During this time, through engagement with older people in Wales, a new four-year Plan will be developed that aligns to the organisation's vision and values, as well as the new Strategic Plan.

Website link: [Strategic 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 Welsh Government's Prompt Payment Policy. The target is for payment to be made within days of receipt of invoices not in dispute for goods and services received.

Payment performance for the year averaged 97.57% paid on time (98.21% in 2022-23). No interest was paid in respect of overdue payments.

Information Governance

In recognition of the vital importance of managing security risks pertaining to data management, in March 2024 my organisation secured the IASME (Information Assurance for Small and Medium Enterprises) Level Two accreditation, which will support the Cyber Essentials Plus accreditation that my organisation already holds.

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 2023-24, there were no data security incidents (2022-23; nil.).

During 2023-24, I received one request for information under the Freedom of Information Act 2000 (2022-23: 3). All requests were responded to within the prescribed timescales.

I did not receive any Subject Access Requests, (2022-23: 0).

Registers

I publish details of my own expenses, both direct and incurred on my behalf, on a quarterly basis on my 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. This register is 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 2023-24, neither myself, nor other members of my Senior 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 2023-24 accounts is £19,000 (£16,000: 2022-23). No additional non-statutory audit work was incurred during 2023-24 (£nil: 2022-23).

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. The Ombudsman, other Commissioner's and I have agreed that we will jointly extend this contract by a further year to 2025, when will we again tender for the internal audit service.

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
20 August 2018 – 19 August 2024

Kelly Davies¹
Deputy Older People's Commissioner for Wales
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Statement of Accounting Officer's Responsibilities

In accordance with the Commissioner for Older People (Wales) Act 2006, (the Act), Schedule 1 Paragraph 10, I must:

- Keep proper accounting records; and
- prepare accounts in respect of each financial year in accordance with directions given, with the consent of the Treasury, by the Welsh Ministers.

These accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Older People's Commissioner for Wales and of its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

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

- 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; and
- prepare the accounts on a going concern basis.

In addition, I can confirm that the Annual Report and Accounts as a whole is fair, balanced, and understandable and I 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 include responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records, and for safeguarding the Commissioner'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 ought to have taken to make myself aware of any relevant audit information and to establish that the Wales Audit Office's auditors are aware of that information. As 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, maintain accountability for both my actions and those of the organisation.

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. (COP (Wales) Act 2006).

My responsibilities as Accounting Officer are set out in the Statement of Accounting Officer's responsibilities.

As Accounting Officer, I am responsible for establishing and maintaining appropriate arrangements for the management and control of resources, including sound governance arrangements and the identification and management of risks and opportunities.

As a Corporation Sole and the Accounting Officer, I hold personal responsibility for directing and controlling the organisation. However, Schedule 1, Paragraph 5 of the COP(W) Act 2006 states that the "function of the Commissioner may be discharged on their behalf by any person including any member of their staff, to the extent authorised by the Commissioner". I have therefore established a Scheme of Delegation through which pre-determined members of my team can assist me in the discharge of my statutory duties. This Scheme of Delegation does not in any way diminish my accountability as the Accounting Officer.

As I have no Corporate Board as might be typically 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 risk management, and the propriety and regularity in the employment of public finances.

I am independent of Ministers and subject to the COP (Wales) Act 2006, responsible for setting the strategic direction of my office.

I am accountable to the Senedd Cymru for both my actions and those of my office. The Public Accounts and Public Administration Committee can scrutinise my annual report and accounts and the efficiency and effectiveness of how I employ the resources that are provided to me for the discharge of my statutory duties.

Governance Structure

My governance structure consists of a Senior Management Team (SMT) and an Audit and Risk Assurance Committee (ARAC).

Under the Commissioner for Older People (Wales) Act 2006, I must nominate a Deputy who may exercise the Commissioner's statutory duties if the office is vacant or should I, at any time, be unable to discharge my duties. My nominated Deputy is Kelly Davies, who is also the Chief Operating Officer for my office.

Senior Management Team

I have established a Senior Management Team to ensure an integrated approach to risk management, governance, performance monitoring and identification of necessary remedial action. During 2023-24, the Senior Management Team consisted of the Chief Operating Officer and Deputy Commissioner, the Director of Policy, the Head of Finance and Resources, and me.

As a group, the Senior Management Team met formally monthly and additional meetings were held to discuss items that carried a significant degree of operational or strategic risk. The responsibilities of the Senior Management Team are detailed within the Terms of Reference, but broadly we:

- Support the development of the organisation's strategic aims and annual work plan;
- Assess the performance of the organisation against the objectives set out in the annual work plan and assess the performance of the delivery of the Strategic Plan;
- Allocate, in an efficient and effective way, my organisation's assets to achieve those aims and objectives;
- Assess and manage risk and opportunities; and
- Ensure that the organisational values and behaviours drive the culture of the organisation.

As Commissioner, I remain accountable for any decisions made.

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 comprehensiveness and effectiveness of my corporate governance framework, including financial management and audit, and arrangements for internal control, including risk identification and management systems.

Governance Framework

My Senior Management Team and Audit and Risk Assurance Committee provide me with assurance on my governance framework and 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.

Additional assurance is provided by internal audit (TIAA Ltd.) and external audit (Audit Wales).

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.

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. These controls are designed to ensure that the risks that I face as the Commissioner remain within the risk tolerance levels that have been identified in the Risk Management Strategy.

My Audit and Risk Assurance Committee and Senior Management Team agree to abide by my Code of Conduct and notify me in real time of any changes in their business interests, which is formally noted during the quarterly Committee meeting. This ensures that potential conflicts of interest, including risks to my independence, are identified on an ongoing basis and appropriate action is taken to mitigate them. The register of interest is published on my website.

Committee Membership

I appoint Committee members for an initial four-year term, which can be extended for a maximum of four years.

Good practice requires me to regularly review and rotate the cumulative skills, knowledge, and experience of my committee members. Through reviewing the skills mix of current committee members, I identified that my committee needed to be strengthened by recruiting for a member with extensive knowledge of cyber and data security.

Consequently, Sian Richards joined the Committee in January 2024. She will enable the Committee to effectively scrutinise the organisation's cyber resilience and the development and delivery of my organisation's Digital, Data and Technology Strategy during 2024-25 and onwards.

During the year, the membership and commencement of term was as follows:

- Claire Bevan, term commenced April 2020 and was subsequently appointed as Chair in April 2022;
- Julia Evans, term commenced January 2019;
- David Powell, term commenced in April 2020;
- Chris Knight, term commenced in April 2022; and
- Sian Richards, term commenced in January 2024.

The Committee has 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.

Committee meetings

During 2023-24, I held five formal committee meetings and two informal meetings. In addition, every April, the Committee holds a private session with the internal and external auditors, which allows members to have an open and confidential conversation. Throughout the year, the Director of Internal Audit and the Audit Wales Engagement Lead continue to have access to the Chair of the Committee.

During the formal meetings, the Committee are presented with a series of reports to enable them to effectively scrutinise and then assure me on the governance of the organisation. Their work during 2023-24 is detailed within the focus of the Committee section below.

The informal meetings provide me with an opportunity to further utilise the Committee's 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 has adopted a hybrid approach for meetings. Two meetings were held in-person with papers continuing to be circulated electronically. Members are also updated in real-time, by email, of any issues that arise. Committee members agree that they are provided with relevant, timely, and accurate information.

Attendance at the meetings is summarised in the table below:

Member	Number of meetings attended	
	Formal	Informal
Claire Bevan (Chair)	5 / 5	2 / 2
Julia Evans	5 / 5	2 / 2
David Powell	4 / 5	2 / 2
Chris Knight	5 / 5	2 / 2
Sian Richards* <small>*Commenced in post in January 2024</small>	1 / 1	n/a
Senior Management Team		
Heléna Herklots	5 / 5	2 / 2
Kelly Davies	5 / 5	2 / 2
Rachel Bowen	5 / 5	2 / 2
Katie Holliday	5 / 5	2 / 2

As a new Committee member, Sian Richards completed a series of induction sessions with the Commissioner, Chief Operating Officer, Head of Finance and Resources and the Committee Chair, to help her understand the Committee's role and the organisation.

The Committee was also provided with training opportunities. During 2023-24, the Chair attended two Government Internal Audit Agency webinars, which are arranged by the Cabinet Office, and Committee attended an internally arranged session on cyber resilience that was delivered by Audit Wales with a case study demonstrating the impact of a cyber-attack provided by the Welsh Language Commissioner.

In addition, the Chair and Head of Finance and Resources attended an update session provided by Audit Wales.

The focus of the Committee

The Committee operates within formal terms of reference, which are based on best practice guidance issued by the Treasury.

Per the Terms of Reference, during Committee meetings, Members were presented with quarterly reports on Strategic Risk, Organisational Health, Governance, Communications, Finance and Cyber-Security, as well as a Balance Scorecard, which provides an overview of all key governance data.

At each meeting, the Committee was provided with an overview of my expenses and the gifts and hospitality register, with no concerns being raised during the year.

During the year, the Committee commented and advised on the Raising Concerns policy and after reviewing the Counter Fraud, Anti-Bribery and Anti-Money Laundering Policy, and they recommended that a Fraud Response Plan was developed.

The Committee has also assessed the effectiveness of Internal and External Audit; received assurances from Internal Audit on the Commissioner's key governance systems; received updates on the Commissioner's work programme; reviewed the Commissioner's Financial Estimate for 2024/25 and the 2022/23 Annual Report and Accounts, as well as the ISA260 report.

In addition to the work identified above, the Committee provided advice on two areas of organisational strategic risk:

- They scrutinised my 2024/25 Estimate (budget) submission, which evidenced the significant and ongoing cost pressures that the organisation faced and demonstrated the need for additional funding from the Welsh Government for 2024/25 and onwards.
- As a result of the Welsh Government's cut to my baseline funding for 2024/25 onwards, Committee scrutinised and agreed to my proposal to open a Voluntary Exit scheme for staff in January 2024.

The minutes of the Committee meetings are published on my website to provide greater transparency to my governance arrangements.

During September 2023, there was an extraordinary meeting held to consider and approve the 2022-23 Annual Report and Accounts. Ordinarily, this report is approved in the July Committee meeting, however, due to planned delays in Audit Wales' audit timetables, it was necessary to convene an additional meeting. The delay in signing the accounts did not lead to a breach in my

statutory duties. The 2023-24 audit cycle will be similarly impacted, although I anticipate a return to normal scheduling in future years.

Committee’s review of the effectiveness of the Governance Framework

The Audit and Risk Assurance Committee presented its annual report in April 2024, which summarised its conclusions from the work it had undertaken during 2023-24. Within the report the Committee provided me with assurance on the following areas of my governance framework. They confirmed that:

- The risk assessment and risk management arrangements appear to be robust and operating effectively within a clear policy framework.
- Financial reporting is consistent with the requirements of the Government’s Financial Reporting Manual and reports are prepared in accordance with appropriate accounting policies.
- Its strategic reviews of the risk register suggest that the internal control framework is operating effectively.
- The broader governance arrangements for identifying and reporting fraud and money laundering are robust and in line with good practice.
- Cyber security arrangements are robust and further assurance has been provided through obtaining external certification with Cyber Essentials and IASME Level 2.
- The internal and external auditors provide positive contributions at Committee meetings.

For 2023-24, the Committee consider 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.

Appraisal of the Committee’s Effectiveness

The Committee appraises its own effectiveness and operations each year. Annual reviews were completed by the Chair with the other members of the Committee. Following these meetings, the Chair and I discussed her 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 can confirm the commitment of the members and provide assurance on the effectiveness of the Committee and the wide range of skills and experience that members bring to 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 2024 and Committee members commented that:

- They welcomed the transparency and respect between the Commissioner, the Commissioner’s staff, and the Members.
- They feel well supported and receive good quality papers and timely responses to any questions raised.
- The skills mix of the existing membership has been enhanced by the new member, who is an expert in cybersecurity and data management. Members agreed that each time a new member is recruited there is a review of existing skill sets and the Commissioner’s needs to ensure the right balance of support and advice is maintained.
- There would be a period of transition with the appointment of the next Commissioner and that new relationships would need to be established in addition to understanding the Commissioner’s needs and expectation of the Committee.
- The Commissioner should continue to review and enhance the diversity of the Committee.

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 Register informs the focus of internal audit’s work and provides the evidence upon which the annual assurance statement on internal control is based.

During 2023-24, TIAA utilised 19 days out of a budget 20 days on a programme of internal audits and their annual report concluded that “TIAA is satisfied that, for the areas reviewed during the year, the Older People’s Commissioner for Wales has reasonable and effective risk management, control and governance processes in place.”

This audit opinion was supported by the assurance reviews that were delivered during 2023-24.

Audited Area	Assurance provided	Action Points		
		Urgent	Important	Routine
Business Continuity Plan	Substantial	No Action points raised		
Financial Systems: • Fixed Assets • Payroll	Substantial	0	0	0
Travel and Subsistence	Substantial	0	0	1
Health and Safety	Reasonable	0	1	2

Where recommendations have been provided, internal controls have been reviewed and strengthened.

The internal audit reviews and annual report further demonstrate the robustness of my Strategic Control, Risk Management, and Financial Systems.

Risk Management

The risk and internal control framework are 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), considering 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 risks but, through the Strategic Risk Register, risks are recognised, 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 January 2024.

I encourage the taking of controlled risks, the grasping of new opportunities and the use of innovative approaches to further the interests of the organisation and achieve my objectives, provided in all cases they are for the benefit of the organisation i.e. in achieving my strategy and the underlying work plans. The associated risks of proposed actions and decisions are identified, evaluated, and managed to ensure that exposure to risk is acceptable.

Any threat or opportunity that has a sizeable consequence on any of the areas listed below are carefully considered by a member of the Senior Management Team prior to being taken. Where there is a potential significant impact, it will be referred to me as a strategic risk before any decisions are taken. These areas are:

- An adverse consequence on the interests and wellbeing of older people or an individual older person;
- An adverse consequence on the delivery of organisational objectives as set out in my strategic plan;
- Undermining the independence of the Commissioner;
- Action or potential action resulting in fine or criticism by regulatory bodies;
- Action or potential action resulting in financial loss; or
- An adverse consequence on the reputation of the Commissioner.

The cause, effect, controls, and planned action to address risks within the risk register are monitored and formally reviewed monthly by the Senior Management Team to ensure that the organisation continues to adapt to the changing environment and that all live risks are effectively managed.

The Strategic Risk Register is also formally reviewed at the quarterly Audit and Risk Assurance Committee meeting where Committee is presented with an up-to-date Strategic Risk Register, the scoring matrix, and a cover paper that details the changes in risk scoring and mitigating actions over the past quarter, as well as reasons for these changes.

There are currently 11 standing risks on the Strategic Risk Register, which reflect the current challenges in the context of a rapidly changing environment.

During 2023-24, there were 19.6 FTE posts within my organisational structure. Due to staff turnover and corresponding issues with recruitment, as well as longer-term staff illness, in practice there was 17.7 FTE people delivering on my programme of work and working to ensure compliance with my governance framework. Due to the small size of the organisation, it is expected that capacity and resource issues would be managed throughout the year.

Over the course of the year, these issues were impacted by a range of factors, such as recruitment and absence, the disruption caused by the implementation of a voluntary exit scheme, and the significant preparation involved in providing evidence to the COVID-19 Public Inquiry. Consequently, the strategic risk that consistently scored the highest during 2023-24 was in recognition of the resilience of my organisation. However, despite these significant challenges, my team were still able to consistently deliver on my program of work and my annual report demonstrates the positive impact that my team continues to make on the lives of older people in Wales.

In addition to the 11 standing risks within the Strategic Risk Register, there is also a specific section that focuses on events for monitoring or potential future issues that are being actively managed but have not yet been recognised as strategic risks. During 2023-24, two time-bound risks were escalated from this section of the register to become recognised as strategic risks. The first risk relates to the Covid-19 Public Inquiry and the second recognises the transition to a new Commissioner.

The risk and internal control framework is a significant component of my corporate governance structure. Whilst accountability for risk rests with me, all staff are encouraged to identify potential risks and take appropriate mitigating actions. Despite operational challenges, including staffing constraints and budget reductions, my team and I remain committed to positively impacting the lives of older people in Wales.

Proactive risk management remains essential to our resilience and continued success.

Raising Concerns

I have a well-established Raising Concerns Policy, which details how members of staff can whistle blow if they suspect wrongdoing or dangers at work. The internal identification of wrongdoing is a critical component of managing corporate risk and contributes to effective governance.

If my staff or others raise concerns about the organisation that cannot be easily resolved, I have 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.

New starters are informed of the policy during their induction and during 2023-24 the Chief Operating Officer updated staff on the current policy.

During 2023-24, no concerns were raised to me nor the Chair of Committee under my internal Raising Concerns policy (2022/23: 0).

During 2023-24, there were no formal external complaints made under the Complaints Policy (2022/23: 0).

Review of Effectiveness

Throughout 2023-24, I revised, refined, and monitored my strategic and operational risks in accordance with my risk management strategy. During 2024-25, I will continue to monitor, maintain and, where appropriate, enhance the governance framework to ensure that it continues to meet my assurance needs.

As Accounting Officer, I have a legal duty to effectively 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 Senior 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;
- they have been in place during this financial year; and
- have continued to work effectively up to the date of publication of this document.

The above governance framework has been in place for the year ended 31 March 2024 and the statement is prepared in accordance with Treasury guidance.

Remuneration and staff report

Remuneration Policy

My salary is set by Welsh Ministers in accordance with Schedule 1(3) of the Commissioner for Older People (Wales) Act 2006. My contract differs from other public office holders as it does not allow for inflationary cost of living increases, incremental awards, or bonuses. Therefore, my salary has not increased since I was appointed in 2018. I am eligible to join, and have joined, the Principal Civil Service Pension Scheme.

During 2023-24, I worked with an external organisation to undertake a job evaluation exercise of the roles within my organisation to ensure that they are appropriately graded and align to the civil service JEGS scoring system. Following on from this review I was pleased to note that there were no proposed changes to the grades within my existing structure. Any new roles that are identified and incorporated into my organisational structure will be evaluated using the same JEGS scoring system, to ensure that they are appropriately graded and comparable to other roles within my organisation.

Via my pay and reward strategy, I set the salaries of directly employed staff. Incremental increases to staff salaries are awarded in line with contractual terms and conditions. In deciding if a pay award should be awarded to staff, I consider affordability within my existing and known budget, inflation and the pay awards offered by the Welsh Government and Welsh Government Sponsored Bodies. After considering these factors in 2023-24, an inflationary cost of living pay-award increase of 5% was awarded to all staff (4% was awarded in 2022-23).

To work towards pay parity across the public sector, I have committed to ensuring that the annual salaries of my team, up to and including Band E, align to the minima pay point on each of the Welsh Government's pay scales.

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.

Upon my appointment in 2018, the Older People's Commissioner for Wales role was a four-year term of office with an option to extend for two further years or after the initial four-year term, it was possible to reapply for the role via an open and transparent recruitment process for another four-year term of office.

In 2022, I informed the Welsh Government that I would be open to extending my term of office for a further two years and after positive consultation with older people, the Minister for Social Justice agreed to extend my appointment until August 2024.

The Welsh Government has recently amended legislation to extend the term of office of the Older People's Commissioner for Wales for a fixed period of seven years, without an option to extend, in line with the other Commissioners.

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.

In December 2023, the Welsh Government announced that my organisation would receive a 5% budget cut, which put significant financial pressure on my budget for 2024-25 and onwards. To manage the impact of this budget cut, it was necessary to open a voluntary exit scheme. Consequently, two members of staff left the organisation under the Civil Service Compensation Scheme. Further details are provided below.

Reporting of civil service compensation scheme exit packages

The table below shows the total cost of exit packages agreed and accounted for in 2023-24.

Exit package cost band	2023-24	2022-23
Under £10,000	0	0
£10,001 - £25,000	1	0
£25,001 - £50,000	1	0
Total	2	0
Resource cost	£60,000	£0

There were no compulsory redundancies in 2023-24 or 2022-23.

Voluntary exit costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. To note, exit costs are accounted for in full in the year of departure.

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	
	2023-24 £000	2022-23 £000	2023-24 £000	2022-23 £000	2023-24 £000	2022-23 £000
Heléna Herklots Commissioner	90-95	90-95	35	35	125-130	125-130
Kelly Davies Chief Operating Officer, Deputy Commissioner	70-75	65-70	28	27	100-105	95-100
Rachel Bowen Director of Policy	65-70	30-35 ⁽²⁾	25	13	90-95	40-45
Katie Holliday Head of Finance and Resources	60-65	55-60	32	25	90-95	80-85

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

(2) Rachel Bowen commenced in post on the 19 September 2022, the banding for the full year equivalent salary for 2022-23 was £55-60k.

Pension Benefits (subject to audit)

	Accrued pension at pension age as at 31/03/24 £000	Real increase in pension at pension age £000	CETV at 31/03/24 £000	CETV at 31/03/23 ⁽²⁾ £000	Real increase in CETV £000
Heléna Herklots Commissioner	10-15	0-2.5	210	159	27
Kelly Davies Chief Operating Officer, Deputy Commissioner	15-20	0-2.5	281	232	16
Rachel Bowen ⁽¹⁾ Director of Policy	0-5	0-2.5	30	10	15
Katie Holliday Head of Finance and Resources	15-20	0-2.5	312	266	20

(1) Rachel Bowen commenced in post on the 19 September 2022 and there was no CETV.

(2) For members who are in scope of 2015 Remedy, the calculation of their benefits (and associated CETVs) as at 31 March 2023 and 31 March 2024 will reflect the fact that service between 1 April 2015 and 31 March 2022 was rolled back into the PCSPS on 1 October 2023. The CETV figures will be based on the rolled back position i.e. PCSPS benefits for that period. The same applies to the calculation of the single total figure of remuneration.

In addition, there has been a factor change during the reporting period. For consistency, the CETVs as at 31 March 2023 and 31 March 2024 for all members covered by reports have been calculated using the new factors.

Further details about the Civil Service pension arrangements can be found at the website.

Website link: [Civil Service Pensions](#)

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 calculated 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 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 here](#).

For 2023-24, employers' contributions of £242,700 were payable to the PCSPS (2022-23: £216,800) 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 2023-24 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £nil (2022-23: £3,000) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75%.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £nil (2022-23: £100), 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: 2022-23). Contributions prepaid at that date were £nil.

All of these contributions are included in Other Pension costs in the table on page 78.

Staff Report (subject to audit)

On 31 March 2024, the whole time equivalent of staff was 17.69 (31 March 2023: 16.73)

Staff costs comprise:

	2023-24		2022-23	
	£000	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs	Total Staff costs
Salaries	990	0	990	808
Social Security costs	103	0	103	91
Other Pension Costs	243	0	243	220
Total net costs	1,336	0	1,336	1,119

Remuneration of Audit and Risk Assurance Committee members

As part of their terms and conditions, the Audit and Risk Assurance Committee members are remunerated for eight days per annum at a daily rate of £350 and £400 for the Chair. Members are also paid for training sessions attended during the year and any additional work undertaken for the Commissioner. To note, no additional work was undertaken during 2023-24 by Committee members.

Included within staff costs is £12,300 (2022-23: £12,000) which relates to the non-pensionable remuneration of the Commissioner's five Audit and Risk Assurance Committee Members. During 2022-23 the Commissioner employed four Audit and Risk Assurance Committee members.

In accordance with the Commissioner's Travel and Subsistence Policy, Members are reimbursed via payroll for their travel and subsistence expenses.

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:

	2023-24	2022-23
Permanent Staff	18.52	17.63
Fixed Term Appointments	0.00	0.08
Total	18.52	17.71

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 2024	31 March 2023
Permanent Staff	17.69	16.73
Fixed Term Appointments	0.00	0.00
Total	17.69	16.73

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 only includes salary and does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

	2023-24	2022-23
Band of highest paid director (Commissioner)	£90,000 - £95,000	£90,000 - £95,000
Percentage change in average salary from prior year	-3.78%	39.5%
Lower quartile remuneration	£36,261	£31,871
25th percentile pay ratio	2.54	2.89
Median total remuneration	£43,789	£37,440
Median pay ratio	2.11	2.46
Upper quartile remuneration	£50,232	£47,840
75th percentile pay ratio	1.84	1.93

The 2022-23 percentage change in average salary from 2021-22 was impacted by a relatively high turnover of staff; the introduction of a Director of Policy into the organisational structure; a 4% cost of living award and the impact of the Welsh Government pay parity exercise.

The banded remuneration of the highest-paid Director (the Commissioner) was £90,000-£95,000 in 2023-24 (2022-23: £90,000-£95,000). The Commissioner has not received a cost-of-living increase since her commencement in post in 2016 and her salary remains £90,000.

The Commissioner's salary is 2.11 times (2022-23: 2.46) the median remuneration of the workforce, which was £43,789 (2022-23: £37,440). The ratio continues to decrease as the overall staff remuneration increases at a faster rate than the Commissioner's static remuneration.

In 2023-24, no employee (2022-23: nil) received remuneration in excess of the role of Commissioner. Remuneration ranged from £30,000 - £35,000 to £90,000 - £95,000 (2022-23: £25,000 - £30,000 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 2024		31 March 2023	
	Female	Male	Female	Male
Median total	£21.60	£24.43	£19.46	£19.78
Mean total	£24.70	£22.29	£22.51	£19.60

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

	31 March 2024						
	Band A	Band B	Band C	Band D	Band E*	Band F*	Comm*
Female	0	3	4	4	1	2	1
Male	0	1	0	3	0	0	0

*My Senior Management Team are all female

On 31 March 2024, the median wage for men was higher than women. However, the mean salary of females is higher as my Senior Management Team are all female. This means that the gender pay gap for 2023-24 is -7.74%, and that for every £100 men earn, women earn £107.74.

Workforce age statistics (not subject to audit)

Headcount by age on 31 March 2024

16-24	25-34	35-44	45-54	55-64	65 & over	Undisclosed
0	2	8	6	3	0	0

Staff turnover (not subject to audit)

	2019-20	2020-21	2021-22	2022-23	2023-24
No staff	5	3	1	4	4*
Turnover	24%	16%	5%	23%	19%

*This includes the two members of staff who took Voluntary Exit

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 has increased compared to 2022-23 and was 12.62 days (6.38 days in 2022-23). This sickness rate has been driven by non-work-related longer-term absences, which are classified as being for more than ten working days for the same reason. If these absences are removed from the average sickness absence rates, then the 2023-24 rate was 3.92 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 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.

I am committed to ensuring the review and application of good practice to promote an inclusive working environment which promotes learning, development, and overall wellbeing to create a positive workplace environment for all staff. My organisation's culture is one that promotes positive behaviour among all staff and does not tolerate inappropriate behaviour (e.g. bullying and harassment).

Staff Policies Regarding Disabled Employees

If requested, recruitment information would be provided in an alternative format such as large print or Braille; 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.

Working for the Commissioner

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

Over the past three years I have invested significantly in externally led organisation wide training, which has included workshops and training sessions 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 recognition of the impact of the pandemic, I also arranged a series of mental health and wellbeing workshops to support my team.

All staff have regular meetings with their line managers where individual training needs are identified.

Opportunities for learning and development are promoted to all staff, as well as access to benefits such as Childcare Vouchers, Cycle to Work Schemes and a retail discount scheme. In addition, I provide staff with a free and confidential Employee Assistance Support helpline through which they can receive confidential advice on a range of issues. If necessary, staff can also access a mental health first aider.

Staff annually undertake a Display Screen Equipment assessment of their workstation both at home and in the office. They are 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.

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, which 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.

Employee Engagement

To ensure that all staff are fully engaged and have the information they need, I hold weekly team meetings to update them on matters such as work planning, operational issues and to answer any questions that they may have. My team and I also meet in person quarterly, which provides us with the opportunity to reflect on work that, as an organisation, we have delivered and for them to be provided with in-depth operational or strategic updates. Staff have commented that these meetings positively impact on communication within the organisation.

In addition to these two formal arrangements, my team are encouraged to use the office space to meet and collaborate on work.

Staff are empowered to influence and contribute to decisions that affect their working lives and environment. An example of this is that all new policies are presented to staff for feedback after they have been developed and any policies that have substantial changes are also circulated for information and comment.

During 2022-23, staff were consulted on a number of new policies, including a Menopause Policy and a Carers Leave Policy.

I did not introduce any new policies in 2023-24. However, I have recently started to consult with staff on a trans equality policy, which will be introduced later in 2024-25.

I continue to follow best practice and my staff provide positive feedback that they feel supported to carry out their jobs effectively and the terms and conditions of their employment positively contribute to their wellbeing.

Off-Payroll Engagements

There were no off payroll engagements during 2023-24; (£nil: 2022-23)

Consultancy Expenditure

There was no expenditure on consultancy during 2023-24; (£nil: 2022-23)

Compensation for Loss of Office (subject to audit)

There were no compensation payments made in 2023-24; (£nil: 2022-23)

Heléna Herklots CBE
Older People's Commissioner for Wales
20 August 2018 – 19 August 2024

Kelly Davies¹
Deputy Older People's Commissioner for Wales
19 September 2024

¹ As Heléna Herklots' term of office as Commissioner ended on 19 August 2024, Kelly Davies is signing the Annual Report and Financial Statements in her role as Deputy Commissioner and Accounting Officer, in accordance with OPC(W) Act 2006.

The Certificate and report of the Auditor General for Wales to the Senedd

I certify that I have audited the financial statements of the Older People's Commissioner for Wales for the year ended 31 March 2024 under the Commissioner for Older People (Wales) Act 2006.

The financial statements 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 the material accounting policies. 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, in all material respects, 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 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Older People (Wales) Act 2006.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded 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 for 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 certificate.

My staff and I are 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 Commissions for Wales with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Older People's Commissioner for Wales is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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. 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.

Opinion on other matters

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

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Welsh Ministers' directions made under the Commissioner for Older People (Wales) Act 2006; and

- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

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 and Accountability Report.

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

- I have not received all of the information and explanations I require for my audit.
- 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 Accountability Report are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

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:

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Older People's Commissioner for Wales determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;

- assessing the Older People's Commissioner for Wales' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Older People's Commissioner for Wales anticipates that the services provided by the Older People's Commissioner for Wales will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Commissioner for Older People (Wales) Act 2006.

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 posting of unusual journals;
- 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 the Older People's Commissioner for Wales; and
- Obtaining an understanding of related party relationships.

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, 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 all audit team members 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.

Other auditor's responsibilities

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

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Adrian Crompton
Auditor General for Wales
20 September 2024

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	Note	2023-24 £ 000	2022-23 £ 000
Operating expenditure			
Staff costs	2	1,336	1,119
Other Operating Expenditure	3	295	471
Non-cash items	3	33	16
Provision provided/ (Release of provision)	11	0	(67)
		<u>1,664</u>	<u>1,539</u>
Finance activities			
Finance interest on lease	10	2	1
Net expenditure after interest		<u>1,666</u>	<u>1,540</u>
Income			
Grant received from the Police and Crime Commissioner	4	(9)	0
Sale of office furniture	4	0	(2)
Comprehensive Net Expenditure for the year		<u>1,657</u>	<u>1,538</u>

All income and expenditure are derived from continuing operations.

There are no recognised gains or losses in either 2023-24 or 2022-23.

The Commissioner receives funding from the Welsh Government.

Statement of Financial Position for the year ended 31 March 2024

	Note	31 March 2024 £ 000 £ 000		31 March 2023 £ 000 £ 000	
Non-current assets:					
Right of Use Assets	10	62		78	
Property, Plant and Equipment	5	24		32	
Intangible assets	6	<u>27</u>		<u>36</u>	
Total non current assets			113		146
Current assets:					
Trade and other receivables	7	32		21	
Cash and cash equivalents	8	<u>57</u>		<u>71</u>	
Total current assets			89		92
Total assets			<u>202</u>		<u>238</u>
Current liabilities:					
Trade and other payables	9	(34)		(35)	
Right of Use Lease	10	<u>(16)</u>		<u>(10)</u>	
Total current liabilities			<u>(50)</u>		<u>(45)</u>
Total assets less current liabilities			152		193
Non-current liabilities					
Provisions	11	0		0	
Right of Use Lease	10	<u>(49)</u>		<u>(70)</u>	
Total non-current liabilities			(49)		(70)
Total assets less total liabilities			<u>103</u>		<u>123</u>
Taxpayers' equity			103		123
General reserves			103		123

Kelly Davies¹
Deputy Older People's Commissioner for Wales
19 September 2024

¹ As Heléna Herklots' term of office as Commissioner ended on 19 August 2024, Kelly Davies is signing the Annual Report and Financial Statements in her role as Deputy Commissioner and Accounting Officer, in accordance with OPC(W) Act 2006.

Statement of Cash Flows for the year ended 31 March 2024

	Note	31 March 2024 £ 000	31 March 2023 £ 000
Cash flows from operating activities			
Operating expenditure including interest		(1,666)	(1,540)
Adjustments for non-cash items	3	33	16
Increase/ (Decrease) in provision	11	0	(97)
(Increase)/decrease in trade and other receivables	7	(11)	39
Increase/(decrease) in trade and other payables	9	(1)	(33)
Net cash outflow from operating activities		(1,645)	(1,615)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	0	(29)
Purchase of intangible assets	6	0	(6)
Proceeds from disposals		0	4
Net cash outflow from investing activities		0	(31)
Cash flows from financing activities			
Right of Use Assets, Lease payments; interest	10	2	1
Right of Use Assets; Lease payments; capital	10	(17)	0
Other income	4	9	0
Funding from Welsh Government		1,637	1,569
Net financing		1,631	1,570
Net increase/(decrease) in cash equivalents in the period		(14)	(76)
Cash and cash equivalents at the beginning of the period	8	71	147
Cash and cash equivalents at the end of the period	8	57	71

Statement of Changes in Taxpayer's Equity for the year ended 31 March 2024

	General Reserve	
	1 April 2023- 31 March 2024 £ 000	1 April 2022- 31 March 2023 £ 000
Balance as at 1 April	123	92
Net expenditure	(1,657)	(1,538)
Total recognised income and expense	(1,534)	(1,446)
Funding from Welsh Government	1,637	1,569
Balance as at 31 March	103	123

Notes to the Accounts

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2023-24 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 circumstances of the Older People's Commissioner for Wales for the purpose of giving a true and fair view has been selected. The 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 accrual's 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.

1.3 Property, Plant and Equipment

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
Right of Use Asset	Term of the lease or to break clause up to a maximum of 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

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 Low value lease charge

The Commissioner has one short term lease for storage space. This lease is of low value and the lease term is not reasonably expected to last more than twelve months. The lease payments are therefore recognised as an expense and charged to the Statement of Comprehensive Net Expenditure on a straight-line basis.

1.9 Provisions

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

1.10 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 Right of Use Assets

IFRS 16 has replaced the current leases standard IAS 17 and requires that contracts be assessed to confirm if they convey the right to use an asset in exchange for consideration. If they do, they are accounted for in accordance with IFRS16 with a right of use asset and lease liability being recognised at the commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments, and incentives.

The right of use asset, which in this set of financial statements relates to the Commissioner's lease for the ground floor office, is depreciated using the straight-line method from the start date of the lease to the end of the lease term.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using the HMT issued incremental borrowing rate. As the Commissioner's lease for the office does not contain an implicit rate of interest, the HMT discount rate of 3.51% continues to be used.

1.13 Accounting Standards that have been issued but have not yet been adopted

IAS 8 requires disclosure in respect of new accounting standards, amendments and interpretations that are, or will be, applicable after the accounting period.

In the Commissioner's opinion, no standards that have been issued and have not yet been implemented will impact the organisation.

2. Staff costs comprise:

	2023-24		2022-23	
	£000	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs	Total Staff costs
Salaries	990	0	990	808
Social Security costs	103	0	103	91
Other Pension Costs	243	0	243	220
Total costs	1,336	0	1,336	1,119

A breakdown of staff costs is included within the Remuneration & staff report on page 57.

3. Other Operating Expenditure

Other operating expenditure consists of:

	Note	2023-24 £000	2022-23 £000
Information technology		76	91
Specific Programmes		59	97
Professional fees		56	48
Other administrative expenses		39	65
Training & development		13	8
Other accommodation costs		16	62
Rentals under operating leases		4	72
Travel & subsistence		4	3
Audit fees – External audit		19	16
Audit fees – Internal audit		9	9
		295	471
Non-cash items:			
Depreciation of right of use asset	10	16	1
Loss on disposal of PPE	5	1	2
Depreciation of PPE	5	7	4
Amortisation of intangible assets	6	9	9
		33	16
Total		328	487

The table below provides a breakdown of expenditure on the delivery of my strategic plan, and other high value one off projects.

Strategic priority area	£000
Protecting and promoting older people's rights	16
Stop the Abuse of Older People	6
Enable everyone to Age Well	15
End Ageism and Age Discrimination	4
Production of accessible resources	6
Covid 19 enquiry – Legal Fees	12
Specific Programmes	59

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

4. Other income

	Note	2023-24 £000	2022-23 £000
Grant received from South Wales Police		9	0
Sale of office furniture		0	2
Total costs		9	2

The Commissioner received funding from South Wales Police as a contribution to improving the cyber resilience of the organisation.

5. Property, Plant and Equipment

	Office Equipment £000	Leasehold Improvements £000	Total £000
Cost or valuation			
At 1 April 2023	8	30	38
Additions	0	0	0
Disposals	(2)	0	(2)
At 31 March 2024	6	30	36
Depreciation and Impairment			
At 1 April 2023	5	1	6
Charged in the year	1	6	7
Disposals	(1)	0	(1)
At 31 March 2024	5	7	12

Net book value at 31 March 2024	1	23	24
Net book value at 31 March 2023	3	29	32

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

6. Intangible Assets

	Software Licences £000	Information Technology £000	Website £000	Total £000
Cost or valuation				
At 1 April 2023	46	64	36	146
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 March 2024	46	64	36	146
Amortisation				
At 1 April 2023	46	57	7	110
Charged in the year	0	2	7	9
Disposals	0	0	0	0
At 31 March 2024	46	59	14	119

Net book value at 31 March 2024	0	5	22	27
Net book value at 31 March 2023	0	7	29	36

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

7. Trade receivables

	31 March 2024 £000	31 March 2023 £000
Amounts falling due within one year:		
Trade debtors	9	5
Prepayments and accrued income	23	16
	32	21

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.

8. Cash and Cash Equivalents

	2023-24 £000	2022-23 £000
Balance at 1 April	71	147
Net change in cash and cash equivalent balances	(14)	(76)
Balance at 31 March	57	71

The following balances at 31 March were held at:

Government Banking Service	52	1
Commercial banks and cash in hand	5	70
Balance at 31 March	57	71

9. Trade Payables and Other Liabilities

	31 March 2024 £000	31 March 2023 £000
Amounts falling due within one year		
Trade payables	4	6
Accruals	30	29
Balance at 31 March	34	35

10. Right of Use Assets

The Commissioner holds one five-year lease for a small office in Cambrian Buildings, Cardiff. The lease commenced on the 4 August 2023.

	Buildings £000	Total £000
Valuation at 31 March 2023	79	79
Additions	0	0
Disposals	0	0
Balance at 31 March 2024	79	79
Depreciation at 31 March 2023	1	1
Charge for year	16	16
Disposals	0	0
Balance at 31 March 2024	17	17

Net Book Value 31 March 2024	62	62
Net Book Value 31 March 2023	78	78

Maturity Analysis

	31 March 2024 £000	31 March 2023 £000
Contractual undiscounted cash flows relating to lease liabilities		
Within one year	19	13
Between one and five years	51	74
After five years	0	0
Sum	70	87
Less future charges allocated to future periods	(5)	(7)
Minimum lease payments	65	80
Included in		
Current trade payables	16	10
Non-current trade payables	49	70
	65	80
Amount recognised in SoCNE	2024	2023
Depreciation	16	1
Interest on lease liabilities	2	1
Amount recognised in Statement of Cashflows (net of irrecoverable VAT)	2024	2023
Interest expense	2	1
Repayments of principal on leases	(17)	0
Total cashflows	(15)	1

In the Commissioner's 2022/23 Financial Statements, this information was disclosed in note 4 and 10.

11. Provision for Liabilities and Charges

	31 March 2024 £000	31 March 2023 £000
Balance at 1 April	0	97
Provided in year	0	0
Provision utilised in year	0	(30)
Provision released	0	(67)
Balance at 31 March	0	0

This provision wholly related to the dilapidation charge for the Commissioner's previous office on the third floor of Cambrian Buildings. On exit of the lease, the Commissioner successfully negotiated a much smaller charge than had been estimated by a quantity surveyor.

The Commissioner's current lease does not include a dilapidation clause; a provision has not therefore been recognised.

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 at 31 March 2024 (31 March 2023; £nil).

13. Finance Leases and PFI Contracts

There are no obligations under finance leases or PFI contracts (2022-23: nil). The Commissioner has not entered into non-cancellable contracts which are leases or PFI contracts (2022-23: nil).

14. Contingent Liabilities Disclosed Under IAS 37

The Commissioner has not incurred any contingent liabilities that are not disclosed elsewhere in these accounts (2022-23: nil).

15. Related-Party Transactions

In 2023-24, the Commissioner received funding of £1,637,000 from the Welsh Government (2022-23: £1,568,750).

The Welsh Government is regarded as a related party.

During 2023-24, neither the Commissioner, nor other members of the Senior 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.

17. 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 19 September 2024 by Kelly Davies.¹

¹ As Heléna Herklots' term of office as Commissioner ended on 19 August 2024, Kelly Davies is signing the Annual Report and Financial Statements in her role as Deputy Commissioner and Accounting Officer, in accordance with OPC(W) Act 2006.



Comisiynydd Pobl Hŷn Cymru
Older People's Commissioner for Wales