



Comisiynydd Pobl Hŷn Cymru  
Older People's Commissioner for Wales

# Annual Report and Financial Statements

2022-23

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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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## Accessible formats

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

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

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# Foreword

When I wrote the foreword for my annual report last year, I reflected on the sense of hope amongst many people that the pandemic was ending and that there would be more opportunities to reconnect with the people and activities that matter to us.

But as the year progressed, this was somewhat overshadowed by the cost-of-living crisis, which forced many older people to cut back on essentials as they were faced with impossible bills.

Based on what many older people were telling me, the optimism they had felt was unfortunately slipping away as people saw energy costs more than doubling, alongside public services facing significant pressures. Furthermore, many older people are still struggling in terms of having the confidence to get out and about into their communities again.

These kinds of concerns were reflected in the findings of a survey I undertook during spring of this year to capture the experiences of older people living throughout Wales, which highlighted that just 40% of people aged 60+ felt optimistic about the future (half the level of 2021), and that there were high levels of anxiety about the NHS, social care and other public services.

I have been, and will continue to be, a vocal champion on these issues, and the other issues currently affecting older people's lives, calling for and taking forward action, which I hope provides some assurance to older people that there is someone standing up and speaking out on their behalf during these still challenging times.

More positively, 2022-23 saw significant progress in a number of key areas, building on action during previous years and underlining the importance of partnership working in delivering change for older people.

This included working with and supporting local authorities and their partners throughout Wales to take forward plans to make their communities more age-friendly – crucial to enable us to age well – and finalise their applications to join the World Health Organisation's Global Network of Age-Friendly Cities and Communities, of which I am an affiliate member. Anglesey, Cardiff and Flintshire have already successfully applied to join the Network, recognising their commitment to age-friendly action and initiatives, and many more are expected to join in the months ahead.

In terms of my priority to stop the abuse of older people, we've seen the publication of a Welsh Government draft national action plan specifically focused on preventing the abuse of older people, as well as recognition of older people and their particular needs within the updated Violence Against Women Domestic Abuse and Sexual Violence (VAWDASV) Strategy, both significant steps forward.



During 2022-23, I also delivered significant projects to improve understanding and evidence in under-researched areas and explore the experiences of older people whose voices often go unheard.

This included qualitative research into older men's experiences of abuse, including the stigma and barriers many men often face when seeking help, which was published alongside calls for action for the Welsh Government and other key bodies.

I also established an Advisory Group representing people from Black, Asian and Minority Ethnic Communities, to advise on research into the experiences of older people from Black, Asian and Minority Ethnic communities. Drawing on their advice, I provided funding to local organisations throughout Wales to reach out to Black, Asian and Minority Ethnic older people to hear about their experiences of growing older, and any particular issues and difficulties they face. I will build on this in the year ahead, working with partners to call for targeted action and deliver change.

My work has also reflected ongoing and emerging issues for older people that have arisen due to the pandemic or the cost-of-living crisis.

This included developing a guide on older people's rights in care homes, which was distributed to every care home in Wales and more widely through GP surgeries, pharmacies and other community settings.

I also continued raising awareness of people's rights to access information and services via non-digital means, and examined whether there is sufficient action being delivered by local authorities and health boards to uphold these rights.

Ensuring older people did not miss out on financial support was another key focus of my work, and I continued raising awareness about Pension Credit amongst older people and their families, as well as working with key bodies and organisations to identify effective ways to reach out to older people and encourage people to claim the entitlements they are eligible for.

Hearing directly from older people throughout Wales about the issues that affect their lives, and the things that support people to age well, remained a priority for me throughout the year, and it's been really positive to have opportunities to get back out and about to meet and speak with older people in their communities, whether at larger events or at smaller groups and clubs.

This engagement provides crucial information and evidence to support my work to influence policy and practice at both a national and local level, which has included engaging with Welsh Government Ministers, Senedd Members and officials; providing evidence to Senedd Committees; and scrutinising the work of public bodies to identify good practice and where further improvements may be needed.

On a personal level, I have spent time bringing together significant amounts of evidence to share with the UK Covid-19 Inquiry to ensure that the voices and experiences of older people and their families are put on the record, and help to inform its findings in a meaningful way.

It has also been positive to see our work in Wales during the past few years being highlighted as part of campaigns for Commissioners in England and Scotland. I know that older people in Wales hugely value having an independent Commissioner, and similar roles in other parts of the UK could help transform the lives of millions of older people, as well as providing important opportunities for Commissioners to speak with a collective voice on key issues, which would be a powerful lever for change.

I would like to say thank you to everyone I worked with throughout the year – particularly older people and partners – for their support in taking forward my priorities and wider work to influence policy and practice, as well as to my Audit and Risk Assurance Committee for the helpful advice and counsel they provide.

I would also like to thank my team for all of their hard work, dedication and commitment in talking forward so much to support my work to make Wales an age-friendly nation where older people are valued, rights are upheld and no-one is left behind.

**Heléna Herklots CBE**

**Older People's Commissioner for Wales**

**“I have been, and will continue to be, a vocal champion on the issues currently affecting older people’s lives, calling for and taking forward action, which I hope provides some assurance to older people that there is someone standing up and speaking out on their behalf during these still challenging times.”**



# Performance Report

Within the Performance Report, I have outlined my strategic priorities and main achievements over the past year, taking into account the key issues and risks that I have faced during 2022-23.

## 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**

# My 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, which 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, as well as the significant contribution older people make to our lives, which is crucial to tackle the ageism and discrimination that holds us back, which also help ensure we maximise and enjoy the opportunities this brings.

In addition, it's important to promote good practice and innovation to inspire action, alongside influencing, scrutinising, challenging, and holding public bodies to account when necessary.

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 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 am delivering against the priority areas identified in my 2019 Strategy, Making Wales the best place in the world to grow older – ending ageism and age discrimination, stopping the abuse of older people and enabling everyone to age well – as well an additional priority area: protecting and promoting older people's rights.

My work programme is designed to ensure that progress is made in dealing with issues that have arisen as a result of the pandemic, as well as other issues that have subsequently emerged, such as the cost-of-living crisis.

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

Further information about the action delivered against each of my priorities and my wider work – focused on influencing policy, providing advice and support directly to older people and promoting good practice – is set out below.

# Snapshot of the year 2022-23



## April 2022

Calls for human rights to be the foundation of the UK Covid-19 Public Inquiry.

Distributes copies of 'How to avoid ageism in communications' to key public bodies and stakeholder organisations throughout Wales.



## May

Says that improving the rights of older people living in care homes is critical as part of oral evidence to the Senedd Public Accounts and Public Administration Committee Inquiry on Care Home Commissioning.

Calls for men who have experienced abuse to share their experiences to improve abuse support services.



## June

Holds Age-Friendly Communities in Partnership webinar to share good practice to support older people to age-well, and celebrate positive action.

Announces research on the lived experiences of older people from Black, Asian and Minority Ethnic communities.



## October

Launches new guide to provide information to older people and their families about the rights we have when moving into or living in a care home, and where to get help and support.

Holds webinar to examine the action being taken in response to the report into older men's experiences of abuse.



## November

Publishes briefing setting out the action needed to significantly increase the number of older people receiving the Pension Credit to which they are entitled.

Calls on individuals and organisations to make a Pension Credit Promise, to highlight the action they will take to help ensure older people do not miss out.



## December

Holds a Pension Credit Summit to bring together key stakeholders to explore the ways to reach out effectively to older people and encourage them to claim Pension Credit.

Joins over 150 organisations as a signatory of a joint letter highlighting why human rights matter to us all.



## July

Compiles, publishes and distributes a cost-of-living guide – online and paper copies – to provide information about the financial support available for older people.

Welcomes confirmation that the Welsh Government's Winter Fuel Support Scheme will be extended to include households in receipt of Pension Credit, after calling for this earlier in the year.



## August

Publishes findings of research examining the experiences of older men experiencing abuse, and sets out a series of recommendations for the Welsh Government and other public bodies.

Publishes a briefing paper setting out the action required to support older people through the cost-of-living crisis.



## September

Publishes a summary of responses to the formal guidance issued in 2021-22 to highlight action to ensure that older people who are not online can still access the services and support they might need, and where further work is needed.

Raises concerns that the Prime Minister has missed a crucial opportunity in the mini-budget to deliver vital financial help for older people.



## January

Publishes Pension Credit Summit report.

Calls for action from the Welsh Government and Department for Work and Pensions to identify older people who may be missing out.



## February

Responds to the findings of the EHRC's Inquiry into challenging social care decisions, highlighting concerns that adults receiving social care are being 'failed' when they try to challenge decisions or make complaints.

Welcomes the publication of the Welsh Government's LGBTQ+ Action Plan, and the ambition to make Wales the most LGBTQ+ friendly nation in Europe.



## March 2023

Keynote speaker at age-friendly events in Carmarthenshire and Anglesey, which also provide opportunities to meet and speak with older people and learn more about the positive difference local initiatives are making.

Launches updated version of Easy Guide to Lasting Powers of Attorney, developed in partnership with the Office of the Public Guardian.

## 2022-23 in Numbers

**568**

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



**29,708**

Number of individuals who visited the Commissioner's Website



**88,529**

Number of pages viewed on the Commissioner's website



**1,750**

Number of visits to the Commissioner's Abuse Support Services Directory



**413,500**

Number of Twitter impressions (number of times tweets from the Commissioner were seen)



**36,228**

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



**82**

Number of news items relating to the Commissioner's work



# Annual Report



# Protecting and promoting older people's rights

Following the serious issues we saw during the pandemic, and the concerns that I and many others raised, there was a continued focus on older people's rights across public services in Wales during the past year.

2022-23 included ongoing work with key organisations to identify ways that older people's rights could be protected and promoted more effectively, and take forward the action needed to deliver meaningful change. Alongside this, I also developed new resources to empower and support older people to better understand and raise concerns about their rights.

## Work during 2022-23 included:

- Launching a new guide to help older people and their families understand people's rights when moving into and living in a care home. The guide highlights rights that people are often not aware of – such as the right to be involved in care decisions and rights relating to contact with family – and provides information about what people can do if they are concerned their rights are not being upheld and organisations that can provide help and support.
- Distributing copies of the guide to each of the approximately 1,000 care homes in Wales, so they can be included in welcome packs and displayed in communal areas. Alongside this, the guide has been distributed to hospitals, GP surgeries, pharmacies, libraries and other community spaces, and promoted through newspaper adverts – to reach out to older people who are not online – and by stakeholders via their social media channels. To date, over 7,500 paper copies of the guide have been distributed and the digital version has been downloaded over 700 times.
- Piloting an online drop-in Q&A session on rights in care homes to give older people and their families the opportunity to find out more about their rights and ask any questions they might have. Feedback from this session was very positive, and further similar sessions are planned for 2023-24.
- 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:
  - Raising awareness of the rights of older people living in care homes, and promoting dignity, respect, and the upholding of rights.
  - Producing information about Human Rights and legal rights.
  - Working with service and workforce regulators to embed Human Rights in inspection frameworks and within social care practice.
  - Increasing residents' security of tenure.

- Increasing care home residents' access to independent advocacy, in particular for those residents without family or friends
- Developing a strategic approach to using complaints data to improve practice
- Influencing policy and legislation
- Building on work with the Advisory Group I established in 2021, I provided support to 14 organisations and individuals with strong community connections to explore the lived experiences of older people from Black, Asian and Minority Ethnic Communities.
- Capturing the voices of older people from a broad range of communities identifying as Black, Asian and Minority Ethnic, including refugee communities and Gypsy Travellers, through in-depth, semi-structured qualitative interviews to identify key issues that impact multiple groups, as well as challenges that affect the lives of older people from particular communities. I will use my findings to support partnership working with older people from Black, Asian and Minority Ethnic communities, as well as the organisations that represent their interests, to drive change and improvements.
- Reviewing the responses from local authorities and health boards to the formal guidance I issued in 2021-22 – which set out the kinds of action needed to ensure that older people who are not online can still access the services and support they might need – and providing individual feedback in writing on areas where further action could have a positive impact.
- Publishing a summary report of the responses from local authorities and health boards to highlight the variety of projects and good practice underway to provide information and services via non-digital means and tackle digital exclusion amongst older people and establishing a good practice hub on my website.
- Alongside these significant projects, my team and I have continued working with the Welsh Government and other key public bodies to:
  - Influence the development of human rights legislation in Wales to ensure a sufficient focus on older people and their rights.
  - 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.
  - Ensure 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

Research by the World Health Organisation suggests that around half of people hold ageist attitudes, and we know that ageism underpins many of the issues faced by older people. Stereotypes and assumptions about older people and growing older are common, often reinforced by negative portrayals across different types of media, which lead to unfair treatment and discrimination, and limit the opportunities and support we may need to age well.

2022-23 included publishing and promoting practical resources to help professionals avoid ageism, both within communications materials and the media, as well as raising awareness about the scale and impact of ageism and age discrimination, and challenging examples identified by or shared with me.

## Work during 2022-23 included:

- Promoting and distributing my Taking Action Against Ageism booklet, which empowers older people to recognise and challenge different types of ageism and age discrimination, as well as providing contact details for organisations that can provide help and support.
- Distributing my 'How to avoid ageism in communications' guide, which was published in March 2022, to public bodies, stakeholder partners and other professionals working with older people throughout Wales. The guide includes practical tips to help organisations avoid ageist language and imagery, as well as examples of good practice.
- Ongoing work with Centre for Ageing Better to promote guidance for journalists on writing about older age and ageing, which includes information and tips on language, tone and imagery, alongside calling on the Independent Press Standards Organisation to update its editors' code to include age as a 'protected characteristic'.
- Working with Members of the Senedd and key organisations through providing secretariat for the Cross Party Group on Intergenerational Solidarity, which promotes solidarity and understanding between generations, crucial to challenge stereotypes and assumptions that often lead to ageism and age discrimination.

# Stopping the abuse of older people

Whilst there is growing recognition and understanding of the scale of the abuse of older people and the ways it affects people's lives, a significant number – estimated to be in the thousands – of older people in Wales experience abuse and often struggle to find the help and support they need.

During 2022-23, I undertook further research to address the gaps in data relating to older people's experiences of abuse – including examining the experiences of older men – as well as working with members of my Stopping Abuse Action and Steering Groups to take forward action against several key priorities, including influencing policy and legislation, promoting good practice, improving training for staff and growing knowledge amongst practitioners and the wider public.

## Work during 2022-23 included:

- Publishing a report in June 2022 examining older men's experiences of abuse, based on in-depth interviews with male abuse survivors and key organisations providing abuse support services. Alongside my key findings – that older men are often reluctant to seek support due to the stigma of being a male victim of abuse, and face significant barriers when seeking help and support – my report also called for action from the Welsh Government and other public bodies to:
  - improve services and support through raising awareness and improving understanding of older men's experiences;
  - deliver training to professionals who come into contact with older people so they can recognise abuse and offer appropriate support; and
  - improve data and evidence relating to older men's experiences of domestic abuse to ensure the right policies and services are in place for older men to access the support they need.
- Holding a webinar event to explore the findings of my report and the action required, as well as provide an update on the progress already being made and explore ways of working together to build upon this. The event was attended by over 230 delegates who heard from an older man who had experienced abuse about the barriers he faced in getting support, as well as from other experts about what needs to change.
- Raising awareness of my findings, and the action organisations can take to improve support to older men who experience abuse, more widely at key events – including the NHS Wales Safeguarding Service Conference, Age Cymru's Hope Project Conference and the Police's Equality, Diversity and Inclusion Conference – and reaching out to older men through 'non-sector' organisations such as Men's Sheds.
- Promoting my Abuse Support Services Directory, which enables older people, family members, friends and stakeholders to find services and support in their local area that can help if they are experiencing abuse, are concerned they might be at risk, or are concerned about someone else. Alongside developing a social media pack to enable stakeholders to share information about the directory via their channels, I also reached

out to older people who are not online, distributing posters for display in community spaces providing information via a series of coordinated adverts in newspapers published throughout Wales.

- Launching an updated version of my Easy Guide to Lasting Powers of Attorney, developed in partnership with the Office of the Public Guardian, which helps older people and their families better understand how a Lasting Power of Attorney can ensure that their future decisions in relation to finances, health and welfare are safeguarded, and provides answers to frequently asked questions about the process and arrangements.
- Working with members of the Violence Against Women Domestic Abuse and Sexual Violence (VAWDASV) Sub-Stream of the National Partnership Board focused on the abuse of older people, which was established following calls I made in my response to the consultation on the Welsh Government's refreshed Violence Against Women Domestic Abuse and Sexual Violence (VAWDASV) strategy, an important development in raising awareness of the need to prioritise tackling the abuse of older people.
- Ongoing work with the Welsh Government to influence the development of the National Action Plan to Prevent the Abuse of Older People that I called for to ensure that effective action is delivered throughout Wales to protect older people from abuse and ensure they can access the services and support they might need.

## Enabling everyone to age well

Age-friendly communities play a crucial role in supporting us to age well, helping to ensure we can do the things that matter to us as we get older and that we feel valued, included and respected.

2022-23 saw significant progress towards making an age-friendly Wales a reality, with the first local authority in Wales – Cardiff – successfully applying to join the World Health Organisation's Global Network of Age-friendly Cities and Communities, recognising the commitments, action and plans in place to deliver age-friendly initiatives, and several other local authorities nearing the final stages of the application process.

### Work during 2022-23 included:

- Holding an Age-Friendly Webinar in June 2022 which brought together over 100 older people and stakeholder organisations based throughout Wales, to share good practice and provide opportunities for those attending to make new connections to support partnership working.
- Providing over 40 direct one-to-one sessions to local authorities in Wales to offer advice and support on the development of their local ageing well plans and strategies, and their applications to join the WHO's Global Network.
- Working with other WHO Global Network Affiliate Members to shape guidance for national Age-Friendly programmes and examine how to evaluate the impact of age-friendly initiatives effectively.
- 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.
- Bringing together partners from Age Cymru, Swansea Council, Sadie's Butterflies and Unique Transgender Network to co-deliver a workshop on LGBTQ+ ageing experiences to shape the development of Age-Friendly Cities and Communities in the USA, in partnership with the AARP (formerly the American Association of Retired Persons).
- Attending Age-Friendly conferences and events in Gwynedd, Carmarthenshire and Anglesey, which provided opportunities to hear directly from older people about the kind of services and support they want to see, and speak with local organisations to learn more about the good practice being delivered that's making a positive impact and could be rolled out more widely.
- Presenting emerging findings from Age-Friendly Engagement work with older people by local authorities and partners at regional network events hosted by the Welsh Government to inspire and support local action.
- Sharing information and learning at key stakeholder events and meetings, including the Centre for Ageing and Dementia Research's annual conference, the Cross-party Group on Intergenerational Solidarity, Sport Wales' Advisory Group for the 60+ Active Leisure Scheme, and the Welsh Government's Loneliness and Isolation Advisory Group.

# Supporting older people through the cost-of-living crisis

As we emerged from the pandemic and the huge challenges this created, many older people were faced with another crisis as they faced spiralling living costs and found themselves forced to cut back on essentials in an effort to make ends meet, which puts people's health at significant risk.

So alongside taking forward action against my four priorities, I also focused on the ways I could support older people during the cost of living crisis.

I wanted to ensure that older people had all of the information they needed about the financial support available, and that people received all of the entitlements they were eligible for, particularly Pension Credit, which is significantly underclaimed in Wales – it's estimated that older people missed out on around £200m last year.

## Work during 2022-23 included:

- Developing a practical guide for older people to provide information about financial support and entitlements available to offer help with energy bills and other costs. The guide was produced in hard copy and was distributed to over 1,500 older people and stakeholders. Alongside this, I developed a cost-of-living FAQs section on my website, which I promoted via my social media channels.
- Calling for more financial support for older people, particularly those who may be vulnerable, from the UK and Welsh Governments.
- Reaching out to older people via social media and newspaper adverts (to reach older people who are not online) to encourage them to check if they may be eligible for Pension Credit and/or make an application.
- Working with the UK and Welsh Governments to amplify key messages about older people claiming the financial support they are entitled to, and information about Pension Credit and how to claim.
- Calling on individuals and organisations to make a Pension Credit Promise, highlighting the action they will take, however big or small, to help ensure older people do not miss out on Pension Credit. Promises were made by key politicians – including the First Minister, Minister for Social Justice and Deputy Minister for Social Services – as well as stakeholders working across a variety of public and third sector organisations.

- Hosting a Pension Credit Summit to bring together professionals working across the public and third sectors to explore the ways to reach out and engage with older people more effectively to encourage and support them to claim the Pension Credit they are entitled to. The Summit was attended by over 70 delegates and included contributions from two older people who shared their experiences of claiming Pension Credit and their views on how best to support older people. Other speakers included representatives from the Department for Work and Pensions, Welsh Government, Age Cymru and RCT Council, who spoke about the different ways they were targeting and supporting older people, both locally and nationally.
- Publishing a report capturing key messages from the Summit and providing practical ideas relating to language and communication, and the types of support that older people find most helpful. The report also included recommendations for the Department for Work and Pensions and the Welsh Government, including using data more effectively to identify older people who may be missing out and undertaking further campaigns to raise awareness about Pension Credit and encourage people to claim.

# Providing Advice and Assistance to older people

During 2022-23, my Advice and Assistance Service provided help and support to 568 older people and their families, helping to ensure their rights are upheld, providing crucial information on a variety of issues that affect older people's lives, and connecting people with support and services throughout Wales. This represents a significant increase of approximately 40% in the number of enquiries compared to 2021-22, where this figure was 408.

**“Good to have somebody on side of older people.”**

A significant proportion of the enquiries received by the team related to social care (23%) and health (21%), followed by issues relating to housing (16%) and finances. The team also provided advice and support on other issues, including ageism, abuse, community services and transport.

**“I have only contacted the organisation on medical concerns on two occasions during the past 6/7 years however the response and advice received was VERY helpful - so pleased with service I am advising anyone in my age bracket to contact your organisation for advice/help.”**

Below is a summary of the key issues I was contacted about during the year:

- How to access social care and obtain a needs assessment (a Care and Support Assessment).
- How social care needs are arranged when a person is discharged from hospital.
- Concerns about the ability to communicate with social care and health professionals – difficulty in knowing who to contact, how to chase referrals/updates, unsure about where to report concerns.
- Length of waiting times for a Care and Support Assessment and also for domiciliary care provision once an assessment has taken place.
- Complaints about the quality of social care and healthcare received with people seeking advice on how to complain.
- Concerns about waiting times for ambulances and also in A&E.
- Delayed discharge from hospital due to lack of domiciliary care.
- Financial enquiries, including paying for social care but also access to pensions, benefits and other financial support linked to the rising cost of living.

- Enquiries linked to people having difficulty funding essential work on their homes (new boiler or toilet needed) and wanting to access public funds to improve the efficacy of their home to reduce costs (i.e. the warmth of their homes through double glazing, solar panels, boiler replacement/ repair).
- Enquirers seeking support around digital exclusion in their daily lives, such as getting their shopping and the difficulties they can face within shops with more self-scanning and digital payments being used.

**“It [the advice provided] will help not only me but others who ask me for help.”**

The experiences shared by older people and their families captured through my Advice and Assistance Team provide crucial real-time insights into the challenges being faced by older people and the impact that policy and practice throughout Wales is having on their lives. This enables me to identify key issues and examples where people's rights have not been upheld and provides important evidence to support my calls for action from the Welsh Government and other public bodies. The evidence captured through my Advice and Assistance team also helps to guide and shape my work, priorities and planning as Commissioner.

**“...it's good to know that there is help available for older people at times like this.”**

**“Always knowledgeable and helpful. Thank you.”**

**“Excellent customer care - got back to me quickly with someone who helped me with my concern.”**

**“Very helpful, kind and understanding. Willing to listen.”**

## Reaching out to and engaging with older people

Throughout 2022-23, I continued to engage regularly with older people to hear directly about their experiences of growing older and their views on how to tackle the issues and challenges that affect their lives.

My team and I met and spoke with older people throughout Wales, through a mixture of online sessions and in-person meetings, which included visits to a service providing support to older survivors of abuse in west Wales, large age-friendly events in Anglesey and Carmarthenshire (as highlighted above), a Welsh language day centre in St. Asaph and a social group running an allotment in Merthyr.

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

Alongside this, I have used my social media channels – in particular Facebook, which is used by many older people – to reach out to older people and ask them to share their experiences and to provide information about my work and key issues that affect their lives. In order to reach out to older people who are not online, I worked with stakeholders throughout Wales to distribute resources such as posters and newsletters, as well as using adverts in local media, to share key information and highlight useful publications.

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

## Engaging with Stakeholder Organisations

Throughout 2022-23, my team and I continued to engage with organisations throughout Wales and more widely, to share information and intelligence, disseminate key messages, and capture evidence and data about older people's experiences.

This included bringing together key organisations for webinar events (as highlighted above), membership of advisory groups and networks, meeting with individuals to discuss specific issues and delivering speeches on key topics – such as older people's rights and tackling ageism – at conference events and webinars.

These events enabled me to shape discussion and debate, ensure the voices of older people are heard and influence thinking and decision-making, on key issues relating to my priorities – at a Wales, UK and international level.

As a result of this ongoing engagement, there has continued to be a great deal of interest and support for the role of the Older People's Commissioner for Wales and the positive impact it has, as well as campaigns for similar roles to be established in England and Scotland.

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

In addition to ongoing work with the Stopping Abuse Action and Steering Groups and the Care Home Rights Group, I have continued to lead a UK Network of key older people's organisations across the UK. Working in partnership, the group has examined key issues affecting older people – such as rights and the cost-of-living crisis – and the action needed from governments to support older people.

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

During the past year, I have engaged with and worked constructively with the Welsh Government and other public bodies, but have not hesitated to raise concerns publicly and call for improvements where I have felt that action is insufficient to protect and support older people.

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

I also had meetings with the First Minister and the Minister for Social Justice to explore ways public bodies can work in partnership to tackle ageism and protect older people from abuse.

Working with Members of the Senedd more widely, I provided written and oral evidence to key committee inquiries – covering issues including priorities for the Welsh Government’s budget, gender-based violence, delayed transfers of care, and dentistry services – to ensure that 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.

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

Members of my team have also 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.

Furthermore, following the establishment of the Cross-Party Group on Intergenerational Solidarity at the end of 2020, I have continued to work with Members of the Senedd, key academic researchers, practitioners with experience of running intergenerational projects, and representatives of older and younger people, to support action to strengthen the bonds between generations and promote opportunities for intergenerational activities.

The group is working to ensure action is taken forward by the Welsh Government across four priority areas: tackling loneliness and isolation; opportunities for lifelong learning; tackling ageism; and skills and the economy.

## Working with the media

I have maintained a strong media presence throughout 2022-23, issuing statements and press releases on a wide range of issues, and working with the media across Wales and the UK to raise concerns, offer insight and comment, and set out the action needed to tackle the issues and challenges being faced by older people.

My work with the media included interviews with news programmes across radio and television, as well as coverage in local and national newspapers, with a total of 82 items. In addition, my role and its impact have been referenced by several UK-wide publications in articles highlighting the need for Commissioners in England and Scotland.

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

Alongside this, I also wrote articles and blogs for stakeholder publications and websites to shape discussion and debate on topics including older people’s rights, tackling ageism, social care, and unpaid carers.

# Looking Ahead

During 2023-24, I will be taking further action against my four key priorities to protect older people's rights, end ageism and age discrimination, stop the abuse of older people and enable everyone to age well.

I will take forward a substantial work programme, supported by my team, that builds upon progress made in key areas during recent years, while also focusing on emerging issues and responding to concerns being raised by older people.

**My work during 2023-24 will include:**

## Protecting and promoting older people's rights

- Strengthening older people's rights in care homes through working with experts and stakeholders across the UK to understand and improve policy, practice and culture.
- Identifying and taking further action to ensure the protection of the rights of older people who are not online to access information and services by engaging with older people throughout Wales to hear directly about the barriers created by digital exclusion and the impact these have on people's lives.
- Using findings from my research to improve the awareness, understanding and response to the needs of Black, Asian and Minority Ethnic older people, as well as developing further relationships with these communities, to support further research and calls for action.
- Improving older people's awareness and understanding of their rights, including rights relating to care homes, access to services, and decisions about Do Not Attempt CPR through producing and promoting information and guidance, as well as learning from my Advice and Assistance service.

## Ending ageism and age discrimination

- Examining the ways that ageism interacts with issues affecting older people's lives, beginning with a focus on the abuse of older people, working with experts to identify priority areas for action.
- Working with the media, public bodies and other stakeholders to improve the language and imagery used when communicating about older people and growing older, and build awareness and understating of ageism and its impact.
- Contributing to progress on ending ageism and age discrimination by working with key organisations in the UK and internationally.
- Ensuring that policy and legislative development and implementation does not reflect nor result in ageism and age discrimination by scrutinising, analysing and influencing policy.

## Stopping the abuse of older people

- Improving the support and services that older people who are at risk of or experiencing abuse can access by influencing the Welsh Government's national action plan to prevent the abuse of older people and its implementation, the implementation of the new Violence Against Women Domestic Abuse and Sexual Violence (VAWDASV) strategy, and the implementation and commissioning of services at regional and national level.
- Enabling older people to seek help if they are at risk of or experiencing abuse by improving awareness and understanding through communications campaigns and provision of information by Welsh Government, key organisations and the Commissioner's Office.
- Improving the public's understanding and response to the abuse of older people by enabling and supporting older people to share their experiences and engaging with community groups and networks.
- Contributing to improvements in practice through identifying, sharing and promoting good practice in support and services for older people at risk of or experiencing abuse.

## Enabling everyone to age well

- Improving older people's ability to get out and about and do the things that matter to them, by driving and supporting the development of age-friendly communities throughout Wales, supporting local authorities and their partners by sharing and promoting good practice, evidence of what works and opportunities for learning and development.
- Influencing policy and strategy on the eight domains of age-friendly communities, through proposing and responding to policy and strategy development and by effective stakeholder and political engagement, to improve opportunities for older people to age well.
- Strengthening older people's access to support from the NHS and social care services, by scrutinising and influencing policy and service development and using information captured through my Advice and Assistance Service to identify potential areas for formal review.
- Improving access to and provision of financial support for older people through evidencing need and promoting effective communications and services.

Alongside the work outlined above, I will continue to influence policy and practice more widely through my engagement with the Welsh Government, public bodies and other key organisations throughout Wales, together with providing help and support directly to older people through my Advice and Assistance Service.



My team and I will also travel throughout Wales to meet and speak with older people and hear about the kinds of action and support that would make a positive difference to their lives. As always, older people's voices and experiences will guide and shape my work, and I will ensure these are heard and responded to by policy- and decision-makers.

I will also provide evidence to the UK Covid-19 Inquiry to ensure the voices of older people and their families, and evidence about the difficulties they faced, are captured so meaningful lessons can be learned from their experiences.

Taking forward this work will play a key role in ensuring that, throughout Wales, older people are valued, rights are upheld and no-one is left behind.

# Review of funding and financial performance

## Funding

From 2008 to March 2022, reserves were able to be retained and independently managed. These reserves played an essential role within my overall financial management approach and were integral to maintaining my independence from the Welsh Government and the successful delivery of my Strategic Plan. They enabled me to manage risk effectively, ensured business continuity and the ability to deliver against my statutory duties when faced with unforeseen and unforeseeable issues. In addition they provided me with greater flexibility for the delivery of my work programme across financial years.

During 2021-22, in line with other public bodies including the other Commissioner bodies, the Welsh Government transitioned my office to resource budgeting, which removed my ability to independently manage and utilise my reserves. This means that I can no longer independently manage medium-term financial risks and I will rely on the Welsh Government to provide additional funding as required.

Statutory reserves at the year-end (March 2023) were £123,000 (£92,000: 31 March 2022.)

## 2022-23 Financial Performance

The 2022-23 Statement of Comprehensive Net Expenditure is £1,538,000 (2021-22: £1,521,000).

The savings against baseline budget of £1,589,000 have primarily arisen because of staff turnover and the resulting national difficulties in recruiting into vacant posts.

## Summary of financial forecast

In December 2022, I welcomed the Welsh Government's recognition of the severe funding pressures that I faced caused by recent inflationary pressures and increasingly complex governance requirements. In response to my 2023-24 Estimate the Welsh Government provided an increase to my 2023-24 baseline budget to £1,684,000 from £1,589,000. The increase in funding has ensured that in the short-term, I do not have to consider restructuring the organisation and that I have sufficient budget for my 2023-24 programme of work.

Even though the Welsh Government has provided me with additional funds for 2023-24, I am still forecasting a small budgetary deficit of £12,000. As the next financial year progresses, through effective financial management, I anticipate that I will be able to identify areas of expenditure where I will make savings against forecast budget to ensure that I do not breach the resource budget control total.

It is evident that if inflation continues to have the same impact in 2023-24 as it has over the course of the past year, then there is not sufficient flexibility within my budget that will allow me to absorb significant future cost pressures.

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

**Heléna Herklots CBE**  
**Older People's Commissioner for Wales**  
26 September 2023

# Sustainability Report

In January 2022, through extensive consultation with staff, I introduced a hybrid working policy that provided my 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 enables staff to continue to take decisions about their working environment and it has positively impacted my organisation's carbon footprint.

Remote working has resulted in clear positive environmental benefits, which include reduced travel as hybrid meetings and paperless working have become common practices. As staff are 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 will result in a significant cost saving.

As tenants, there is very little influence over the supply and provision of water or gas. Electricity is the only energy supply that I can control and since 2020, I have used a 100% green energy tariff. During 2022, I switched to a cloud-based server and even though an increased number of staff used the office in 2022-23 compared to 2021-22, the electricity usage still decreased by 10%. My new office accommodation will continue to include energy-efficient LED lighting and thermostatically controlled valves on all the radiators.

In recognition of the continuous improvement of our sustainability performance. I am pleased that my organisation has retained the Gold level Small Workplace Health Award.

Below are highlights of our sustainability practices:

- I have a 'Green Team', which is an internal working group who proactively share and promote ideas with colleagues on issues relating to sustainability and biodiversity at home and in the workplace, including the promotion of 'Terracycle' points.
- Procedures are in place for the recycling of materials. All desk bins have been removed to encourage staff to recycle as much as possible and there are recycling points throughout the office.
- The organisation's procurement is undertaken in a sustainable manner, taking social, ethical, and environmental factors into consideration alongside financial and qualitative factors when developing award criteria and evaluating quotations and tenders.
- The organisation uses environmentally sound cleaning and paper products, and suppliers are encouraged to use environmentally friendly products.
- I am committed to running educational training sessions for members of staff on issues relating to sustainability and biodiversity.

The Sustainability Action Plan included in my Sustainability Policy details the action that has been taken during 2022-23 and in conjunction with evidence from 2021-22 and 2023-24 will be used to further develop sustainable work practices. These years will provide a baseline of activity and evidence to be able to introduce an updated action plan with clear targets to reduce the organisation's carbon footprint by 2030.

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

**Heléna Herklots CBE**

**Older People's Commissioner for Wales**

26 September 2023

# 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 Business Management Team and my Audit and Risk Assurance Committee is reported in my Governance Statement on pages 41 to 47 and set out on my website.

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

## Corporate Reporting

### Raising concerns

In November 2016, the role of Commissioner became a 'prescribed person' under the Public Interest Disclosure Act 1998 (PIDA) for matters relating to the rights and wellbeing of older people in Wales. The Public Interest Disclosure Act 1998 (PIDA) protects employees who blow the whistle, provided that the worker making the disclosure reasonably believes that it falls within the remit of the Commissioner and that the information disclosed and any allegations contained in it are substantially true.

PIDA does not require my office to investigate every disclosure received as I can only investigate disclosures that fall within the scope of my statutory functions and within the parameters of my statutory powers.

During 2022-23, no concerns were raised to me as a result of me being a 'prescribed person' (2021-22: 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 2022-23, 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 2022-23, no complaints were received under the compliance of the Welsh Language Standards complaints policy (2021-22: nil).

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

### Strategic equality plan

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

Through engagement with older people in Wales, I developed the Equality Objectives for my organisation. To ensure that equality is embedded throughout all the organisation's activity my Equality Objectives for 2020-24 closely reflect both the organisation's vision and values, as well as closely align to the Strategy.

I will publish the 2022-23 progress report against these objectives by 30 September 2023.

**Website link:** [Equality Plan](#)

## Pension arrangements

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

## Payment policy

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

Payment performance for the year averaged 98.21% paid on time (99.06% in 2021-22). No interest was paid in respect of late payments.

## Information Governance

In recognition of the vital importance of managing security risks pertaining to data management, I have commenced work towards gaining IASME 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 2021-22, there was one data security incident.

which did not require reporting to the ICO. During 2022-23 there have been no incidents.

During 2022-23, I received three requests for information under the Freedom of Information Act 2000 (2021-22: 3). All requests were responded to within the prescribed timescales.

I did not receive any Subject Access Requests, (2021-22: 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 2022-23, neither myself, nor other members of my Business Management Team or Audit and Risk Assurance Committee, or any of their families, were involved directly or indirectly in any transactions with the office during the year, apart from normal salary payments and expense claims.

## Audit arrangements

These Accounts are audited by the Auditor General for Wales in accordance with paragraph 12 of Schedule 1 of the Commissioner for Older People (Wales) Act 2006. The cost for the audit of the 2022-23 accounts is £16,000 (£14,000: 2021-22). No additional non-statutory audit work was incurred during 2022-23 (£nil: 2021-22).

During 2020-21, I undertook a joint tender for internal audit services with the Public Services Ombudsman for Wales, the Children's Commissioner for Wales, the Future Generations Commissioner for Wales and the Welsh Language Commissioner. A three-year contract was awarded to TIAA Ltd, starting in April 2021, with an option to extend by a further two years.

## Events occurring after the reporting period

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

## Disclosure of relevant audit information

As Accounting Officer, I am aware that there is no relevant audit information of which our auditor is unaware and I have taken all necessary steps to ensure that I am aware of any relevant audit information, and to establish that the auditors are also aware of this information.

**Heléna Herklots CBE**  
**Older People's Commissioner for Wales**  
26 September 2023

# Statement of Accounting Officer's Responsibilities

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

The accounts are prepared so as to give a true and fair view of the state of affairs as at the year-end and of the net expenditure, financial position, cash flows and changes in taxpayers' equity for the financial year then ended. The annual report is fair, balanced and understandable.

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

- observe the Accounts Directions, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and

- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The First Minister has appointed me as Accounting Officer of the Older People's Commissioner for Wales. The responsibilities of an Accounting Officer includes responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records, and for the Commissioner's assets as set out in the memorandum - 'Managing Public Money' - published by HM Treasury, and 'Managing Welsh Public Money', published by the Welsh Government.

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

# Governance Statement

## Responsibilities

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

## Role of the Commissioner

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

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

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

I am independent of Ministers and, subject to the 2006 Act, responsible for setting the strategic direction of my office. I am accountable to the Senedd Cymru for the actions of my office and the Public Accounts and Public Administration Committee can scrutinise the accounts and the efficiency

and effectiveness with which I employ the resources that are provided to me for the discharge of my statutory duties.

During January 2023, I provided written evidence to the Public Accounts and Public Administration Committee on the [funding of Commissioners in Wales](#). The outcome of this review is not yet known.

## Purpose of the Governance Framework

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

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

- ensure financial probity and regularity;
- ensure that I comply with statutory duties; and
- ensure that I am proactive in risk identification and evaluation and that I manage risk efficiently, effectively and economically.

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

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

## Governance Framework

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

My governance framework included three key sources of assurance during 2022/23:

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

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

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

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

## Membership

I appoint the Committee members for an initial four-year term, which can be extended for a maximum of four years. In 2022/23, the Committee comprised four members with considerable experience in public and third-sector organisations in Wales. Committee members are all independent and therefore do not provide work to me in any executive capacity.

During the year its membership and length of term served was as follows:

- **Claire Bevan** – term commenced April 2020. 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

Good practice requires me to regularly review and rotate the cumulative diversity, skills, knowledge, and experience of my committee members. Through reviewing the skills mix of current committee members, I have identified that during 2023/24 I will aim to recruit an additional Committee member, who has extensive knowledge of cyber and data security. They will provide further scrutiny of the development and delivery of my organisation’s Digital, Data and Technology Strategy during 2023/24 and onwards.

## Committee engagement

The Committee has adopted a hybrid approach for meetings and papers are circulated electronically.

Attendance at the meetings is summarised below:

	April 2022	Jul 2022	Oct 2022	Jan 2023
Claire Bevan	✓	✓	✓	✓
Julia Evans	✓	✓	✓	✓
Chris Knight	✓	✓	✓	✓
David Powell	X	X	✓	✓

In addition to the formal Committee meetings, during 2022/23 the Committee met twice informally. 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 members are updated in real-time, by email, of any issues that arise.

During the year the Committee was also provided with the opportunity to attend a workshop on equalities and received an update from the National Cyber Security Centre on the Cyber Security Toolkit for Boards.

## 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, and a Balance Scorecard, which provides an overview of all key governance data.

At each meeting, the Committee is 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 following key policies:

- Antifraud and Money Laundering
- Complaints Procedure
- Travel and Subsistence
- Gifts and Hospitality
- Risk Management Strategy

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, and reviewed the Annual Report and Accounts and the ISA260 report.

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

- They scrutinised my 2023/24 budget request 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 2023/24 and onwards.
- They considered my business case and accompanying options appraisal that outlined the reasons why I should move office, ensuring that the project delivered Value for Money to the public purse. The Committee consequently supported me in this move.
- They reviewed my evidence submission to the Senedd Cymru’s Public Accounts and

Public Administration Committee, which is reviewing the funding of Commissioners.

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

### Committee’s review of the effectiveness of the Governance Framework

The Committee has noted in its [Annual Report](#) that as a result of the meeting that the Committee has with the internal and external auditors and the assurance level of the reports received from the auditors, they can provide me with assurance that neither audit team has concerns regarding the quality of information provided and that they are satisfied with my overall levels of control of financial management, and the wider corporate governance and identification of risk and management processes.

As a result of its work in 2022/23, the Committee is content with the overall level of internal and external audit coverage.

For 2022/23, the Committee considers that, based on the findings of the auditors and its own observations, it can provide me with a substantial level of assurance that the arrangements in place remain appropriate and continue to operate effectively.

### Appraisal of the Committee’s Effectiveness

The Committee appraises its own effectiveness and operations each year and annual reviews were completed by the Chair with the other members of the Committee. Following these meetings, the Chair and I discussed 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.

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

### Internal Audit

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

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

During 2022/23, TIAA utilised 18 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 financial systems, risk management, control and governance processes in place.”

This audit opinion was supported by the assurance and advisory reviews that were delivered during 2022/23:

Audited Area	Assurance provided	Action Points		
		Urgent	Important	Routine
Governance: <ul style="list-style-type: none"> <li>Risk Management Framework</li> </ul>	Substantial	0	0	0
Financial Systems: <ul style="list-style-type: none"> <li>Budgetary Control</li> <li>Purchasing and Payments</li> </ul>	Substantial Substantial	0 0	0 0	0 0
ICT – Information Technology Framework	Advisory	0	1	0
Review of Ordering Goods and Services Procedure	Advisory review of policy	0	0	1

Internal audit reviews and annual report further demonstrate the robustness of my

Strategic Control, Risk Management, and Financial Systems.

### Business Management Team

I work with my Business Management Team (BMT), which formally meets monthly. During 2022/23, the Business Management Team consisted of the Chief Operating Officer and Deputy Commissioner, the Director of Policy, the Head of Finance and Resources, and myself.

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

As Commissioner, I am accountable for any decisions made.

### Risk Management

The risk and control framework is underpinned by the Risk Management Strategy and forms a key strand of the internal control and corporate governance framework.

The risk framework complies with the main principles outlined within [HM Government Management of Risk Principles and Concepts \(Orange Book\)](#), taking into account the organisation’s size, structure, and needs. There have been no reported departures from the Orange Book.

My Risk Management Strategy acknowledges that it is not possible to eliminate all 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 2023.

A positive approach to risk management means that I am not averse to taking managed risks to achieve the priorities within my Strategic Plan. I will not only consider the risk of things going wrong but also the impact of not taking opportunities or not capitalising on such opportunities. Conversely, I will not tolerate a high level of risk that would lead to failure to comply with governance, statutory duties, and legal requirements.

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

My Strategic Risk Register continues to reflect the current and emerging risks and challenges in the context of a rapidly changing environment. Within the risk register there is a specific section that focuses on events for monitoring or potential future issues, which are being actively managed and are not recognised as strategic risks but maybe in the future.

The cause, effect, controls, and planned action to address risks within the risk register are monitored and formally reviewed monthly by BMT to ensure that the organisation continues to adapt to the changing environment and that all live risks are managed. Future risks are also identified with appropriate mitigating actions put in place; these risks will be escalated to the main register if needs be.

These risks are also formally reviewed at the quarterly Audit and Risk Assurance Committee meeting and 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 and reasons for these changes.

The Committee would be advised in real time of any escalation of risk to the Strategic Risk Register, although this has not happened during 2022/23.

On the advice of my Audit and Risk Assurance Committee, I recognised a further risk 'we do not receive notification of the 202x/2x budget until December 202x and we do not receive the requested 202x/2x budget from the Welsh Government', which is added to the risk register in July each year and removed in December to reflect the impact that the timing of Welsh Government's budget announcements have on the organisation.

Whilst this risk was live on my Risk Register, it consistently scored the highest of all my strategic risks, because of the potential consequence of the Welsh Government not recognising recurrent funding pressures and increasing my baseline budget. Without this additional funding, I would not have been able to maintain my organisation structure and would have been forced to review and decrease the number of staff that I employ, which would have a significant impact on my ability to deliver my strategic priorities.

In addition to the financial risk identified above workplace pressures primarily caused by the national difficulties in recruitment have negatively impacted some of the strategic risks within my risk register as I have had fewer staff to deliver my programme of work.

However, my annual report clearly demonstrates the significant positive impact that my whole-time equivalent staff of 17.71 (20.03; 2021/22), continue to have on the lives of older people in Wales.

## Raising Concerns

I have a well-established Raising Concerns Policy, which details how members of staff can whistle blow if they suspect wrong-doing or dangers at work. The internal identification of wrongdoing is an important 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 put in place appropriate governance measures that include a Raising Concerns Policy and a Complaints Policy. Any issues raised relating to my role are referred to the Chair of the Audit and Risk Assurance Committee.

New starters are informed of the policy during their induction and during 2022/23 the Chief Operating Officer updated staff on the policy.

During 2022/23, no concerns were raised to me nor the Chair of Committee under my internal Raising Concerns policy (2021/22: nil).

During 2022/23, there were no formal external complaints made under the Complaints Policy (2021/22: 0).

## Review of Effectiveness

Throughout 2022/23, I revised, refined, and monitored my strategic and operational risks in accordance with my risk management strategy and during 2023/24 I will continue to monitor, maintain and, where appropriate, enhance the governance framework to ensure that they continue to meet my assurance needs.

As Accounting Officer, I have a legal duty to properly manage public resources and as a result, I continuously review the effectiveness of my governance framework. This review is informed by the work of internal audit, my Business Management Team, assurances provided by my Audit and Risk Assurance Committee, and comments made by external auditors (Audit Wales), as contained in the management letter and other reports.

## Commissioner's opinion on Governance Statement

I have considered the evidence provided in this governance statement and it is my view that the overall governance and internal control structures and procedures have been appropriate to support my functions and priorities and have 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 2023 and the statement is prepared in accordance with Treasury guidance.

**Heléna Herklots CBE**

**Older People's Commissioner for Wales**

26 September 2023



# Remuneration and staff report

## Remuneration Policy

My salary is set by the Welsh Ministers in accordance with Schedule 1(3) of the Commissioner for Older People (Wales) Act 2006. 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.

New roles that are identified and incorporated into my organisational structure are evaluated using a benchmark that was established by an external HR organisation, to ensure that they are appropriately graded. During 2023-24, I am planning on using an external organisation to undertake a job evaluation exercise of the roles within my organisation to ensure that they continue to be appropriately graded.

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 and in deciding if a pay award should be awarded to staff, I take into account affordability within my own budget, inflation and the pay awards offered by the Welsh Government and Welsh Government Sponsored Bodies. After considering these factors, an inflationary cost of living pay-award increase of 4% was awarded to all staff in 2022-23 (2% was awarded in 2021-22).

The Welsh Government's Programme for Government committed to ensuring that employees of Arm's Length Bodies (ALB's) are paid the same as the [minimum salary](#) for their equivalent Welsh Government grade. My office was one of nine ALB's that engaged with the Welsh Government on this exercise and during 2022-23 I agreed with the Welsh Government that I would increase the first

scale point on each of my pay scales Bands A to E to ensure that they align with the minima pay point on each of the Welsh Government's pay scales. This exercise was fully funded by the Welsh Government and there were four members of staff who were affected.

## Service Contracts

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

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

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

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

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

## Remuneration (including salary) and Pension Entitlements

(subject to audit)

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

### Single Total Figure of Remuneration

(subject to audit)

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

Name and title	Salary		Pension Benefits <sup>1</sup>		Total	
	2022-23 £000	2021-22 £000	2022-23 £000	2021-22 £000	2022-23 £000	2021-22 £000
Heléna Herklots Commissioner	90-95	90-95	35	35	125-130	125-130
Kelly Davies Chief Operating Officer, Deputy Commissioner	65-70	65-70	27	26	95-100	90-95
Rachel Bowen Director of Policy	30-35 <sup>(2)</sup>	n/a	13	n/a	40-45	n/a
Katie Holliday Head of Finance and Resources	55-60	50-55	25	28	80-85	75-80

(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 31/3/23	Real increase in pension at pension age	CETV at 31/03/23	CETV at 31/03/22	Real increase in CETV
	£000	£000	£000	£000	£000
Heléna Herklots Commissioner	10-15	0-2.5	144	107	23
Kelly Davies Chief Operating Officer, Deputy Commissioner	15-20	0-2.5	177	152	12
Rachel Bowen <sup>(1)</sup> Director of Policy	0-5	0-2.5	8	0	6
Katie Holliday Head of Finance and Resources	15-20	0-2.5	196	166	11

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

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.

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 2022-23, employers' contributions of £216,800 were payable to the PCSPS (2021-22: £198,300) 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 2022-23 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 £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 £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: 2021-22). Contributions prepaid at that date were £nil.

All of these contributions are included in Other Pension costs in the table on page 72.

## Staff Report

(subject to audit)

On 31 March 2023, the whole time equivalent of staff was 16.73 (31 March 2022: 19.26)

Staff costs comprise:

	2022-23		2021-22	
	£000	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs	Total Staff costs
Salaries	803	5	808	817
Social Security Costs	90	1	91	85
Other Pension Costs	219	1	220	213
<b>Total net costs</b>	<b>1,112</b>	<b>7</b>	<b>1,119</b>	<b>1,100</b>

## 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 2022-23 by Committee members.

Included within staff costs is £12,000 (2021-22: £17,000) which relates to the non-pensionable remuneration of the Commissioner's four Audit and Risk Assurance Committee Members. During 2021-22 the Commissioner employed five 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:

	2022-23	2021-22
Permanent Staff	17.63	17.26
Fixed Term Appointments	0.08	2.77
<b>Total</b>	<b>17.71</b>	<b>20.03</b>

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 2023	31 March 2022
Permanent Staff	16.73	17.26
Fixed Term Appointments	0	2.00
<b>Total</b>	<b>16.73</b>	<b>19.26</b>

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

## Fair Pay Disclosure

(subject to audit)

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

	2022-23	2021-22
Band of highest paid director (Commissioner)	£90,000-£95,000	£90,000-£95,000
Percentage change in average salary from prior year	39.50%	-1.21%
Lower quartile remuneration	£31,871	£30,287
25th percentile pay ratio	2.89	3.05
Median total remuneration	£37,440	£36,622
Median pay ratio	2.46	2.52
Upper quartile remuneration	£47,840	£44,581
75th percentile pay ratio	1.93	2.07

The percentage change in average salary from prior year has been 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 pay ratios evidence that overall staff salaries have remained relatively stable.

The banded remuneration of the highest-paid Director (the Commissioner) was £90,000-£95,000 in 2022-23 (2021-22: £90,000-£95,000). The Commissioner has not received a cost of living increase since her commencement in post in 2016, her salary therefore has not changed.

The Commissioner's salary is 2.46 times (2021-22: 2.52) the median remuneration of the workforce, which was £37,440 (2021-22: £36,622). The ratio has decreased very slightly as the overall staff remuneration has increased at a faster rate than the Commissioner's remuneration.

In 2022-23, no employee (2021-22: nil) received remuneration in excess of the role of Commissioner. Remuneration ranged from £25,000 - £30,000 to £90,000-£95,000 (2021-22: £20,000 - £25,000 to £90,000 - £95,000).

## Gender Pay Gap

(not subject to audit)

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

	31 March 2023		31 March 2022	
	Female	Male	Female	Male
<b>Median Total</b>	£19.46	£19.78	£20.67	£21.05
<b>Mean Total</b>	£22.51	£19.60	£22.87	£19.45

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

	31 March 2023						
	Band A	Band B	Band C	Band D	Band E*	Band F*	Comm*
<b>Female</b>	0	3	5	3	1	2	1
<b>Male</b>	0	2	0	2	0	0	0

\*My Business Management Team are all female

As at 31 March 2023, the median wage for both genders is approximately the same, however the mean salary of females is higher as my Business Management Team are all female. This means that the gender pay gap for 2022-23 is -12.91%, and that for every £100 men earn, women earn £112.91.

## Workforce age statistics

(not subject to audit)

Headcount by age on 31 March 2023

16-24	25-34	35-44	45-54	55-64	65 & over	Undisclosed
1	2	8	5	3	0	0

## Staff turnover

(not subject to audit)

	2018-19	2019-20	2020-21	2021-22	2022-23
No. Staff	2	5	3	1	4
Turnover	10.04%	24.27%	15.51%	5.02%	22.57%

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 decreased compared to 2021-22 and was 6.38 days (8.93 days in 2021-22). If the long-term absences, which are classified as being for more than four weeks, are removed from the average sickness absence rates then the 2022-23 rate was 4.52 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.

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

## Staff Policies Regarding Disabled Employees

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

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

## Employee Engagement

To ensure that all staff are fully engaged and have the information they need, I hold twice weekly team meetings and update them on operational matters such as work planning, operational issues and to answer any questions that they may have. Staff have commented that these meetings positively impact on communication within the organisation.

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 the introduction of a new Carers Policy, which was formally launched in July 2023.

In addition to providing staff with the opportunity to provide feedback on new policies, they were also engaged on potential future office locations and environmental preferences. All staff participated in completing an on-line questionnaire and were involved in facilitated discussions. The team were part of the decision-making process to re-locate to the ground floor of the same office address.

## Employee Benefits

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

Since 2018, I have held the Gold Standard Small Workplace Health Award, which was revalidated in March 2023. Within their formal report the assessor commented that ‘the ethos of wellbeing at Older People’s Commissioner for Wales is embedded in the way that they care for staff.’

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

During 2022-23, mental health and wellbeing continued to be a focus of supporting staff. From October 2022 to March 2023, monthly workshops were delivered by external professionals that focused on the importance on topics such as Focus on your finances, interrupting anxiety, the Big 5 of self-care, creating positive habits and patience is your superpower.

In 2021-22 a series of workshops and training sessions were also delivered to all staff that focussed on Race Equality, Unconscious Bias, and White Privilege. These workshops were designed to further build the organisation’s knowledge and understanding of race equality. To further demonstrate our commitment to being an anti-racist organisation, an anti-racist action plan is being developed, which staff will engage with and feed into through dedicated organisation team sessions.

During 2022-23, I provided opportunities during work hours for all employees to receive Welsh language training, fully funded by the organisation. Four members of staff took advantage of this opportunity.

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

Staff annually undertake a DSE assessment of their own workstation to self-assess. Staff 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.

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

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

There has never been an instance whereby I have been required to negotiate with a trade union on behalf of staff.

## Off-Payroll Engagements

There were no off payroll engagements during 2022-23; (nil, 2021-22).

## Consultancy Expenditure

There was no expenditure on consultancy during 2022-23; (nil, 2021-22).

## Compensation for Loss of Office

**(Subject to audit)**

There were no compensation payments made in 2022-23; (nil, 2021-22).

**Heléna Herklots CBE**

**Older People’s Commissioner for Wales**

26 September 2023

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

## Opinion on financial statements

I certify that I have audited the financial statements of the Older People's Commissioner for Wales for the year ended 31 March 2023 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 significant 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 2023 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; and
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Commissioner for Older People (Wales) Act 2006.

## Opinion on regularity

In my opinion, in all material respects, the 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 of opinions

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

The going concern basis of accounting for the 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 or the Accountability Report which includes the Governance Statement.

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

- 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 Remuneration and Staff Report are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding remuneration and other transactions is not disclosed;
- 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.

- 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's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the 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's policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals and management override of controls;
- Obtaining an understanding of the Older People's Commissioner for Wales's 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 and the Audit and Risk Assurance Committee about actual and potential litigation and claims;
- reading minutes of meetings of the Audit and Risk Assurance Committee; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to 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's 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](http://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**  
**27 September 2023**

Audit Wales // 1 Capital Quarter // Tyndall  
Street // Cardiff // CF10 4BZ



# Financial Statements



# Financial Statements

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

	Note	2022-23 £ 000	2021-22 £ 000
<b>Operating Expenditure</b>			
Staff costs	2	1,119	1,115
Other Operating Expenditure	3	471	389
Non-cash items	3	16	9
Provision provided / (Release of provision)	11	(67)	8
		<u>1,539</u>	<u>1,521</u>
<b>Finance Activities</b>			
Finance interest on lease	10	1	0
<b>Net expenditure after interest</b>		<u>1,540</u>	<u>1,521</u>
<b>Income</b>			
Sale of office furniture		(2)	0
<b>Comprehensive Net Expenditure for the year</b>		<u>1,538</u>	<u>1,521</u>

All income and expenditure is derived from continuing operations.

There are no recognised gains or losses in either 2022-23 or 2021-22.

The Commissioner receives funding from the Welsh Government.

## Statement of Financial Position for the year ended 31 March 2023

	Note	31 March 2023		31 March 2022	
		£ 000	£ 000	£ 000	£ 000
<b>Non-current assets:</b>					
Right of use assets	4	78		0	
Property, Plant and Equipment	5	32		11	
Intangible assets		36		39	
<b>Total non-current assets</b>	6		146		50
<b>Current Assets:</b>					
Trade and other receivables	7	21		60	
Cash and cash equivalents	8	71		147	
<b>Total current assets</b>			92		207
<b>Total assets</b>			238		257
<b>Current liabilities:</b>					
Trade and other payables	9	(35)		(68)	
Right of Use Lease	10	(10)		0	
<b>Total current liabilities</b>			(45)		(68)
<b>Total assets less current liabilities</b>			193		189
<b>Non-current liabilities</b>					
Provisions	11	(0)		(97)	
Right of Use Lease	10	(70)		0	
<b>Total non-current liabilities</b>			(70)		(97)
<b>Total assets less total liabilities</b>			<u>123</u>		<u>92</u>
Taxpayers' equity			123		92
<b>General reserves</b>			<u>123</u>		<u>92</u>

Heléna Herklots CBE

Older People's Commissioner for Wales

26 September 2023

## Statement of Cash Flows for the year ended 31 March 2023

		31 March 2023	31 March 2022
	Note	£ 000	(restated) £ 000
<b>Cash flows from operating activities</b>			
Operating expenditure including interest		(1,540)	(1,521)
Adjustments for non-cash items	3	16	9
Increase/ (Decrease) in provision	11	(97)	8
(Increase)/decrease in trade and other receivables	7	39	(6)
Increase/(decrease) in trade and other payables	9	33	(4)
<b>Net cash outflow from operating activities</b>		<b>(1,615)</b>	<b>(1,514)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	5	(29)	0
Purchase of intangible assets	6	(6)	38
Proceeds from disposals		4	0
<b>Net cash outflow from investing activities</b>		<b>(31)</b>	<b>(38)</b>
<b>Cash flows from financing activities</b>			
Right of Use Assets; interest	10	1	0
Funding from Welsh Government		1,569	1,301
<b>Net financing</b>		<b>1,570</b>	<b>1,301</b>
<b>Net increase/(decrease) in cash equivalents in the period</b>		<b>(76)</b>	<b>(251)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	8	<b>147</b>	<b>398</b>
<b>Cash and cash equivalents at the end of the period</b>	8	<b>71</b>	<b>147</b>

## Statement of Changes in Taxpayer's Equity for the year ended 31 March 2023

	General Reserve	
	1 April 2022 - 31 March 2023	1 April 2021 - 31 March 2022
	£000	£000
Balance as at 1 April	92	312
Net expenditure	(1,538)	(1,521)
Total recognised income and expense	(1,446)	(1,209)
Funding from Welsh Government	1,569	1,301
<b>Balance as at 31 March</b>	<b>123</b>	<b>92</b>

# Notes to the Accounts

## 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2022-23 Government Financial Reporting Manual (FrM). The accounting policies contained in the FrM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FrM 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 accruals basis under the historical cost convention. The Commissioner has not re-valued any assets as any revaluation adjustments, were not, in the Commissioner's opinion, material.

### 1.2 Income, Funding and Expenditure

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

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

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

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

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

### 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 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 are 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 is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The estimated useful lives of the right of use assets are determined on the same basis as those of property, plant and equipment assets.

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% has been 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:

	2022-23		2021-22	
	£000	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs	Total Staff costs
Salaries	803	5	808	817
Social Security costs	90	1	91	85
Other Pension Costs	219	1	220	213
<b>Total net costs</b>	<b>1,112</b>	<b>7</b>	<b>1,119</b>	<b>1,115</b>

A breakdown of staff costs is included within the Remuneration & staff report on page 48.

## 3. Other Operating Expenditure

Other operating expenditure consists of:

Note	2022-23	2021-22
	£000	(restated) £000
Specific Programmes	97	56
Rentals under operating leases	72	73
Other accommodation costs	62	68
Information technology	91	82
Professional fees	48	50
Training & development	8	12
Travel & subsistence	3	6
Audit fees – Internal audit	9	8
Audit fees – External audit	16	14
Other administrative expenses	65	20
	<b>471</b>	<b>389</b>
Non-cash items:		
Depreciation of right of use asset	4	0
Loss on disposal of PPE	5	0
Depreciation of PPE	5	7
Amortisation of intangible assets	6	2
	<b>16</b>	<b>9</b>
<b>Total</b>	<b>487</b>	<b>398</b>

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	58
Stopping the Abuse of Older People	16
Enable everyone to Age Well	4
End Ageism and Age Discrimination	4
Production of accessible resources	15
<b>Specific Programmes</b>	<b>97</b>

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

## 4. Rights of Use Assets

	Office Lease £000	Total £000
<b>Cost or valuation</b>		
<b>At 1 April 2022</b>	-	-
Additions	79	79
Disposals	0	0
<b>At 31 March 2023</b>	<b>79</b>	<b>79</b>
<b>Depreciation</b>		
<b>At 1 April 2022</b>	-	-
Charged in the year	1	1
Disposals	0	0
<b>At 31 March 2023</b>	<b>1</b>	<b>1</b>

Net book value at 31 March 2023	78	78
Net book value at 31 March 2022	-	-

## 5. Property, Plant and Equipment

	Computer Equipment £000	Office Equipment £000	Leasehold Improvements £000	Total £000
Cost or valuation				
At 1 April 2022	30	32	279	341
Additions	0	0	29	29
Disposals	(30)	(24)	(278)	(332)
<b>At 31 March 2023</b>	<b>0</b>	<b>8</b>	<b>30</b>	<b>38</b>
Depreciation and impairment				
At 1 April 2022	27	25	278	330
Charged in the year	1	2	1	4
Disposals	(28)	(22)	(278)	(328)
<b>At 31 March 2023</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>6</b>
<b>Net book value at 31 March 2023</b>	<b>0</b>	<b>3</b>	<b>29</b>	<b>32</b>
Net book value at 31 March 2022	3	7	1	11

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 2022	46	70	36	152
Additions	0	6	0	6
Disposals	0	(12)	0	(12)
<b>At 31 March 2023</b>	<b>46</b>	<b>64</b>	<b>36</b>	<b>146</b>
Amortisation				
At 1 April 2022	46	67	0	113
Charged in the year	0	2	7	9
Disposals	0	(12)	0	(12)
<b>At 31 March 2023</b>	<b>46</b>	<b>57</b>	<b>7</b>	<b>110</b>
<b>Net book value at 31 March 2023</b>	<b>0</b>	<b>7</b>	<b>29</b>	<b>36</b>
Net book value at 31 March 2022	0	3	36	39

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 2023 £000	31 March 2022 £000
<b>Amounts falling due within one year:</b>		
Trade debtors	5	2
Prepayments and accrued income	16	58
	<b>21</b>	<b>60</b>

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

	2022-23 £000	2021-22 £000
Balance at 1 April	147	398
Net change in cash and cash equivalent balances	(76)	(251)
<b>Balance at 31 March</b>	<b>71</b>	<b>147</b>
The following balances at 31 March were held at:		
Government Banking Service	1	79
Commercial banks and cash in hand	70	68
<b>Balance at 31 March</b>	<b>71</b>	<b>147</b>

## 9. Trade Payables and Other Current Liabilities

	31 March 2023 £000	31 March 2022 £000
<b>Amounts falling due within one year</b>		
Trade payables	6	1
Accruals	29	67
<b>Balance at 31 March</b>	<b>35</b>	<b>68</b>

## 10. Right of use lease liabilities

	31 March 2023 £000	31 March 2022 £000
Leases introduced in the year	79	-
Repayments	0	-
Finance interest on lease	1	-
<b>Total</b>	<b>80</b>	<b>-</b>
<b>Obligations Under Leases:</b>		
Expiry within one year	13	-
Expiry after one year but not more than five years	74	-
Later than five years	0	-
Less interest element	(7)	-
<b>Present Value of obligations</b>	<b>80</b>	<b>-</b>

## 11. Provision for Liabilities and Charges

	31 March 2023 £000	31 March 2022 £000
Balance at 1 April	97	89
Provided in year	0	8
Provision utilised in year	(30)	0
Provision released	(67)	0
<b>Balance at 31 March</b>	<b>0</b>	<b>97</b>

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.

It is currently estimated that the dilapidation charge on the Commissioner's new office will be negligible and it has therefore not been provided for.

In accordance with IAS 37, this lack of provision will be reviewed annually.

## 12. Commitments Under Leases

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

	31 March 2023 £000	31 March 2022 £000
<b>Obligations under leases</b>		
Land and buildings:		
Expiry within one year	0	69
Expiry after one year but not more than five years	0	25
Later than five years	0	0
<b>Total</b>	<b>0</b>	<b>94</b>

During 2023, the Commissioner cancelled and surrendered the operating lease for the third-floor office.

## 13. Capital commitments

	2022-23 £000	2021-22 £000
Contracted capital commitments at 31 March not otherwise included in these accounts.	0	5

The Commissioner had a Capital Commitment at 31 March 2022 relating to the upgrade of a server; this work was completed in May 2022.

## 14. Financial Instruments

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

The majority of financial instruments relate to contracts to buy non-financial items in line with the Commissioner's expected purchase and usage requirements and the Commissioner is therefore exposed to little credit, liquidity, interest rate or foreign currency risk.

There is no material difference between the book values and fair values of the organisation's financial assets and liabilities as at 31 March 2023 (31 March 2022; £nil).

## 15. Finance Leases and PFI Contracts

There are no obligations under finance leases or PFI contracts (2021-22: nil). The Commissioner has not entered into non-cancellable contracts which are leases or PFI contracts (2021-22: nil).

## 16. Contingent Liabilities Disclosed Under IAS 37

The Commissioner has not incurred any contingent liabilities that are not disclosed elsewhere in these accounts (2021-22: nil).

## 17. Related-Party Transactions

In 2022-23, the Commissioner received funding of £1,568,750 from the Welsh Government (2021-22: £1,301,000).

The Welsh Government is regarded as a related party.

During 2022-23, neither the Commissioner, nor other members of the Business Management Team, or any of their families, were involved directly or indirectly in any transactions with the office during the year, apart from normal salary payments and expense claims.

## 18. Events After the Reporting Period

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

These financial statements were authorised for issue on 26 September 2023 by Heléna Herklots CBE.



