



**Comisiynydd
Pobl Hŷn
Cymru
Older People's
Commissioner
for Wales**

Annual Report and Financial Statements

2024-25



**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 wants Wales to lead the way in empowering older people, tackling inequality and enabling everyone to live and age well.

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Accessible formats

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

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Foreword

2024-25 has been a year of significant change at the Commissioner's Office, with the six-year term of my predecessor – Heléna Herklots CBE – coming to an end in the summer of 2024, before I took up post at the end of September.

I'd like to thank Heléna for her hard work on behalf of older people and the difference she made, particularly during the hugely difficult circumstances created by the pandemic. Her work has provided me with a strong platform to build upon that will support me in delivering positive change and the improvements that older people want and need to see.



I'd also like to thank members of my team for managing the transition to a new Commissioner so effectively, and for giving me such a warm welcome.

Since I took up post, I have travelled the length and breadth of Wales meeting and speaking with older people and hearing directly about the issues affecting their lives. I have also scrutinised, influenced and spoken out on a wide range of policy and practice, covering issues including rights, cost of living, poverty, and abuse, ensuring older people's voices are heard and their needs are recognised and considered.

This engagement and my wider work have provided hugely valuable insights into the day-to-day challenges and barriers older people are facing and has helped to shape my Strategy and Work Programme, which were both published in May 2025.

My Work Programme is focused on ensuring progress is made against four key national outcomes, which must be delivered to make my vision for Wales – a country that leads the way in empowering older people, tackling inequality and enabling everyone to live and age well – a reality. These are focused on ensuring that older people:

- Can access the information, services and support they need;
- Feel safe in their homes, communities and relationships;
- Are treated fairly and their contribution is recognised; and
- Can make their voices heard and have choice and control over their lives.

In addition to guiding my own work, these outcomes provide a framework for the action that must be taken by public bodies and services across Wales to respond to the range of challenges and barriers faced by older people and deliver the improvements older people want and need to see.

It's crucial that policy- and decision-makers use these outcomes as a basis for action, using the levers of change available to them to improve services and support for older people and respond to their voices more effectively.

This is something I will continue to closely monitor as Commissioner, and I will not hesitate to hold public bodies to account where required should I feel that sufficient progress is not being made.

By working together, we have opportunities to create a Wales where every older person is valued, included and supported to live with dignity and independence. And by listening, taking action, and enabling meaningful change, we can build a society where growing older is something to be celebrated – a Wales that leads the way for older people.



Rhian Bowen-Davies

Older People's Commissioner for Wales

**“My vision for Wales:
A country that leads the way
in empowering older people,
tackling inequality and
enabling everyone to live
and age well.”**

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.**

Internal Organisational Values and Behaviours

Our organisational values describe the culture we want to build and the change we want to lead. They have been shaped by who we are and what we believe in.

They provide a foundation that guides how we work together and with others on behalf of older people, supporting us to act with integrity, compassion and purpose.

Our values:

- **Bold and Ambitious**
- **Adaptable and Responsive**
- **Fair and Inclusive**
- **Person-centred and Respectful**
- **Open and Accountable**



Snapshot of the year 2024-25

April 2024

Reaches out to older people across Wales asking them to share how the closure of local bank branches has impacted on their lives, to inform evidence to a House of Commons Committee Inquiry on high street banking in Wales.

Highlights how connecting different generations reduces stereotyping, prejudice and age discrimination as part of Global Intergenerational Week.



May

Publishes report highlighting the lived experiences of Black, Asian and Minority Ethnic older people in Wales.

Calls for action to tackle the issues identified in Healthcare Inspectorate Wales' review of DNACPR decisions and ensure older people's rights are upheld.



June

Delivers keynote speech at a global United Nations webinar examining how combatting ageism can help to prevent the abuse of older people.

Brings together key organisations from across the UK, including Age UK and the Commissioner for Older People in Northern Ireland, for an online conference to explore the key issues affecting older people and how these can be tackled.



July

Publishes update in response to 'Access Denied' report, which finds that while progress is being made, more action is needed to prevent older people from being digitally excluded.

Holds roundtable event with key health organisations to agree action in response to recommendations in the GP practices report, alongside launching a new information guide to help older people better understand their rights when accessing GP practices in Wales.



August

Launches new guidelines for public bodies to make information about scams and financial fraud more impactful, following engagement with older people across Wales.

Publishes report highlighting progress during the third Commissioner's term in supporting people to age well and tackling deep-rooted and longstanding problems experienced by older people.



September

Rhian Bowen-Davies takes up post as Commissioner, setting out her vision for a Wales that leads the way in empowering older people, tackling inequality and enabling everyone to live and age well.

New Commissioner begins her Engagement Roadshow, to meet and speak with older people across Wales and hear directly about the issues affecting their lives.



October

Calls on the Chancellor to cancel plans to means test eligibility for the Winter Fuel Payment due to concerns about the impact on older people's health and well-being.

Shares knowledge and expertise with international colleagues at a roundtable event examining how sexual violence can be prevented and responded to more effectively.



November

Holds roundtable event with key organisations working across health services to examine progress in taking forward recommendations in the Commissioner's Access to GP Practices report and identifying where further action is required.

Provides evidence to the Senedd Equality and Social Justice Committee Inquiry on fuel poverty in Wales.



December

Launches national 'Have Your Say' consultation, encouraging older people to share their experiences and ideas about the action the Commissioner should take to deliver positive change.

Provides oral evidence to the UK Parliament Women and Equalities Committee Inquiry into older people's rights.



January 2025

Delivers keynote speech at Centre for Digital Public Services Senior Leaders event, calling for more action to prevent older people from being digitally excluded and online public services to be made more accessible.

Undertakes polling research with people aged 60+ across Wales to capture population level data about people's experiences of growing older and key issues and concerns affecting older people's lives.



February

Holds 'Have Your Say' focus group sessions with older unpaid carers and people living with dementia to explore particular issues affecting them and the action that would have a positive impact on their lives.

Receives over 400 responses to the 'Have Your Say' consultation from older people across Wales, providing invaluable evidence to help shape the Commissioner's strategy and work programme.



March

Uses legal powers to issue formal guidance to local authorities across Wales to help ensure older people have meaningful opportunities to participate in activities related to engagement and consultation.

Provides evidence to the Senedd's Health and Social Care Committee Inquiry into the future of general practice in Wales.



2024-25 in numbers

525

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



15,830

Number of individuals who visited the Commissioner's Website



52,962

Number of pages viewed on the Commissioner's website



208

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



228,500

Number of X impressions (number of times posts from the Commissioner were seen)



49,980

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



184

Number of news items relating to the Commissioner's work



1,422,996,214

'Opportunities to see' news items relating to the Commissioner's work



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Empowering older people

Engagement and consultation with older people: Guidance for local authorities

Older people often raise concerns that they find it difficult to make their voices heard and influence decisions affecting their lives or communities, which can leave them feeling powerless and that their views don't matter.

As a result of this, formal Guidance was issued to local authorities across Wales setting out the action they should be taking to ensure older people have an opportunity to participate in engagement and consultation activities in a meaningful way.

The Guidance was issued using the Commissioner's legal powers, which means local authorities must have regard for it when discharging their functions.

It is designed to support local authorities in their planning and delivery of engagement and consultation activities, as well as helping to ensure they are meeting their statutory duties.

The Guidance reflects what older people have told the Commissioner about the ways they feel these activities could be improved, as well as drawing on wider principles that enable inclusive, person-centred approaches to engagement and consultation.

Feedback from local authorities indicates the guidance has been well received and is being used to support the development of refreshed engagement strategies and plans.

Access to GP Practices in Wales: Information for older people

One of the key findings in the Access to GP Practices report published in 2023-24 was that older people are often unsure about the services that must be provided by GPs, as well as additional services and support that are often available.

A new guide for older people was therefore published in July 2024, which provides a wide range of information, including:

- Older people's rights to key medical services
- Options when contacting a practice and making appointments
- The practice team and common roles
- Making your voice heard
- Raising concerns or complaints

The guide also includes information about organisations that can provide information and support if older people are facing difficulties accessing the services they need from their GP practice or making their voices heard.

Paper copies were sent to every GP practice in Wales, working with NHS Shared Services, as well as shared with community partners and older people at events.

Raising awareness about scams

The Commissioner's team travelled throughout Wales to deliver awareness-raising sessions in order to help protect older people against scams and financial fraud. These sessions were attended by over 200 older people.

The sessions were designed to help older people recognise potential scams, sharing information about methods commonly used by criminals, and the steps people can take to protect themselves. The sessions also highlighted why older people can be at particular risk due to perceived vulnerability or assumptions they have high levels of assets.

Practical information was shared about the steps older people can take to protect themselves from scams, as well as highlighting what people need to do if think they have been scammed and providing details of organisations that can provide help and support.

Similar sessions were also delivered to a number of key organisations throughout Wales, including the EROSH network, Women's Institute, North Wales Police and One Voice Wales.

Communications guidelines for scams and fraud resources

Focus groups and discussion sessions were held with older people throughout Wales to examine ways to make information about scams and financial fraud developed by public bodies and third sector organisations more engaging and impactful.

During these sessions, older people provided feedback on existing resources that had been produced by a range of organisations, and shared their views and ideas about the things that would encourage people to read and engage with them.

The information captured from older people at these events was used to create a set of helpful guidelines which were widely shared with stakeholders throughout Wales.

The guidelines provide useful information about the key things that need to be considered when developing resources about scams and financial fraud to empower and protect older people, including the kinds of language and imagery that are most effective.

Protecting the rights of older people living in care homes

A new information guide was published in July 2024 to help older people and their families understand their rights and what they should expect if an individual is asked to leave their care home.

The guide includes information about people's rights and the processes that should be followed should such circumstances arise, as well as providing answers to key questions that people may have. It also provides details and contact information for organisations that can offer help and support in navigating what can be a challenging and uncertain time.

Copies of the guide have been distributed to community-based organisations across Wales, and shared at engagement events and information days attended by the Commissioner and her team.

Enabling positive cultures within social care

Membership of the Positive Cultures Steering Group, which is hosted by Care Inspectorate Wales and Social Care Wales, has provided opportunities to ensure that older people's experiences of social care, and the challenges they may face, are recognised and understood.

The work with the Steering Group has been particularly focused on influencing a new resource for social care managers and staff that is being developed to enable more empathetic relationships with service users and their families, which is due to be published during 2025-26.

Improving guidance on 'escalating concerns'

As part of the Welsh Government's policy review group on escalating concerns – the process that must be followed should care homes and other regulated services develop issues and/or are in danger of closing – input has been provided to support the development of new guidance.

This has been focused on ensuring that older people are provided with appropriate protection and support during what is often a highly difficult and unsettling time.

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Tackling inequality

Growing older in Wales: Perspectives of Black, Asian and Minority Ethnic older people

A report was published in May 2024 based on the lived experiences of Black, Asian and Minority Ethnic older people, to highlight the particular issues affecting their lives and how these can be addressed.

People's experiences were gathered by working with the organisations and individuals that Black, Asian and Minority Ethnic older people regularly engaged with, who facilitated engagement across Wales. The older people who took part were able to determine the level of information they wanted to share, responding through face-to-face interviews and focus groups or via written questionnaires.

Ahead of the publication of the report, follow up engagement events were arranged with the older people and organisations who had taken part, in the format which best suited them. Some of these took place as face-to-face events, whilst other groups received a video message or written feedback.

These follow ups allowed the older people and organisations who enabled the research to hear about the findings and discuss how the report captured their views and experiences. During face-to-face follow ups, older people were interested in what the research had found, and the action taken as a result, which, included work focused on digital exclusion and access to GP practices, both key issues raised as part of this research.

Access to GP Practices in Wales: Progress update

A progress report was published in July 2024 to provide details of the action being taken forward as a result of the Access to GP Practices work undertaken in 2023.

The report was based on information captured from health boards and the Welsh Government, as well as other key organisations.

The report highlighted a range of action underway following the Commissioner's 2023 report and recommendations, including:

- Improved complaints monitoring
- Training to improve customer service and people's experiences of accessing GP practices
- Modernising GP practice environments
- Joint working to improve continuity of care
- Examining how relationships between social care and primary care can be strengthened, so that people have the support they need to follow clinical advice
- Supporting older people to access and use digital services
- New information and resources for patients
- Capturing older people's experiences and perspectives more effectively

The report was also received positively by the Cabinet Secretary for Health and Social Services, who stated it would help to shape the Welsh Government's work reviewing access standards during 2024, as well as helping them to consider other aspects of what good access to GP practices looks like for older people.

Access to GP Practices Roundtable

In July 2024, a roundtable event was held to examine how the action called for in the 'Access to GP Practices' report would be taken forward. The event was hosted and supported by the Royal College of General Practitioners and brought together key organisations, including the Welsh Government, the Strategic Programme for Primary Care, the British Medical Association, the Institute of General Practice Managers, Healthcare Inspectorate Wales, Llais, the Royal College of Nursing, the Association of Directors of Social Services, Digital Health and Care Wales, and Age Cymru.

Participants recognised that pressures across the public sector are impacting on people's access to services, and that there was a need to focus on older people in terms of improving communication, tailoring services and ensuring more consistency, as their needs, preferences and expectations are often different to younger generations.

During the event, participants agreed to work together to:

- Focus on ensuring continuity of care in GP services for older patients
- Improve communications with older people to ensure that they feel valued by their practice, encourage them to come forward for healthcare, increase their understanding of changes in primary care and the roles of other healthcare professionals and build relationships of trust with them
- Take forward work on preventative care with GP practices and communities.
- Review existing programmes through an equality and diversity lens to get a clearer picture of older people's perspectives
- Support older people to use digital devices and resources themselves or through others so that they are not digitally excluded
- Look within existing reporting systems to identify and disseminate good practice
- Examine how relationships between social care and primary care can be strengthened, so that people have the support they need to follow clinical advice
- Discuss transport difficulties with the relevant parts of the Welsh Government
- Take a systematic approach to reporting how GP practices are communicating change to older people
- Promote the Commissioner's information guide on accessing GP practices to older people and colleagues through their networks (see below)

A follow-up event was held in November 2024 which highlighted that good progress was being made in a number of these areas, with a wide range of work ongoing to address the issues identified in the 'Access to GP Practices' report.

Raising awareness about the relationship between ageism and the abuse of older people

Building on a successful roundtable event held in 2023, which brought together key stakeholders to examine the role that ageism can play in enabling the abuse of older people, a working group was established to raise awareness of this issue more widely.

The group developed a briefing paper for practitioners, which highlighted the growing body of research on this issue and explored how ageism often relates to the abuse of older people, as well as how ageist attitudes within health and social care systems can adversely shape the action taken when concerns about abuse are raised or when abuse is identified.

The briefing paper was widely circulated to key stakeholders and their networks, including members of the Commissioner's Stopping Abuse Action Group, Social Care Wales and the National Safeguarding Service.

National Action Plan to Prevent the Abuse of Older People in Wales

A roundtable event Chaired by the Commissioner was held in June 2024 bringing together the Minister for Children and Social Care with other key stakeholders to examine progress in the delivery of the Welsh Government's National Action Plan to Prevent the Abuse of Older People.

In addition to considering initial responses to the Plan, the event also provided an opportunity to determine the next steps in taking forward action to prevent the abuse of older people and improve services and support.

Work has also continued with Welsh Government officials to identify how key actions within the Plan could be further developed and delivered, alongside scrutinising formal progress updates when these are published.

Influencing the delivery of the VAWDASV Strategy

Work has continued with the National Partnership Board, which provides oversight on the delivery of the Violence Against Women, Domestic Abuse and Sexual Violence (VAWDASV) Strategy in Wales. This has been focused on ensuring further progress in delivering the strategy, as well as involvement in specific workstream activities focused on older people.

These activities have included developing research priorities to enable better recognition and understanding of older people's experiences of VAWDASV and the challenges they often face in accessing services and support, as well as defining the qualities and characteristics of an effective VAWDASV service from the perspectives of older people.

Safeguarding Standards Review Group

The National Safeguarding Training, Learning and Development Standards were introduced in 2023 to ensure all practitioners have access to, and comply with, the Wales Safeguarding Procedures. Membership of the Safeguarding Standards Review Group enabled scrutiny of how the standards are being put into practice and the impact they are making.

A key focus of this work during 2024-25 has been developing the content of safeguarding training modules for a range of practitioners to help ensure they have the knowledge to implement the Standards effectively, crucial to support good practice and ongoing improvements.

Inquiry into fuel poverty in Wales

Written and oral evidence was provided to the Senedd's Equality and Social Justice Committee's Inquiry into fuel poverty in Wales, highlighting the issues often raised by older people. As part of the evidence, issues such as the impact on energy bills of living in older properties that are often poorly insulated, damp and difficult to heat were highlighted, as well as other issues such as the high costs of liquefied petroleum gas or heating oil due to not being connected to mains supplies.

The hardship, distress and frustration these problems create for older people were also raised with the Committee.

The Commissioner welcomed the Committee's findings and recommendations, which strongly reflected the evidence submitted and her calls for action in key areas.

Access Denied: Progress Update

A progress update was published in July 2024 to provide details of the action being taken forward following the publication of the 'Access Denied' report earlier in the year.

The update provided a snapshot of the action being taken forward by the Welsh Government and other public bodies that was supporting progress against the recommendations within 'Access Denied'.

This included:

- New Welsh Government Guidance to support the public sector to design inclusive services by avoiding a digital only approach, produced with support from the Centre for Digital Public Services (CDPS) and the Welsh Local Government Association (WLGA)
- Reversing the decision to significantly reduce the budget of Digital Communities Wales (DCW), whose focus is on reducing digital exclusion, following concerns raised by the Commissioner
- Exploring how the Social Partnership and Public Procurement Act Guidance could provide a mechanism to support digital inclusion
- Examining the needs of different sections of the Welsh population in terms of digital inclusion as part of work on the Wales Minimum Digital Living Standard

- Greater involvement of older people in the design of public services through focus groups and public consultations
- Work by health boards and local authorities to make their websites more accessible
- In-person support for older people to learn digital skills being delivered at libraries, hubs, community centres and other locations
- Restoring the availability of paper copies of information guides and leaflets

While the progress being made and greater awareness of the impact of digital exclusion was welcomed, the progress update also included calls for further practical action to ensure older people are not excluded from accessing the information and services they need, something that continues to be monitored.

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**Enabling everyone
to live and age well**

Supporting communities across Wales to be more Age-friendly

Around 40 support sessions were delivered to local authority-led Age-friendly partnerships across Wales in 2024-25. These included one-to-one, online, and face-to-face meetings, offering guidance on developing Age-friendly strategies and plans, as well as support with applications to join the WHO Global Network of Age-friendly Cities and Communities.

Additional, tailored and practical support was also provided to two local authority areas – Ceredigion and Newport – to enable them to successfully apply to join the WHO network and access the benefits of membership.

Age-Friendly Community of Practice

Throughout 2024-25, the Age-Friendly Community of Practice (CoP) for Wales was expanded to create further opportunities for members to share information and intelligence, exchange ideas and highlight good practice to support the development of Age-friendly communities across Wales.

Membership now includes older people's groups, local authorities, health boards, voluntary sector organisations, academic institutions and other key stakeholders.

The CoP has facilitated discussions across county and regional borders to enable knowledge and insight to be shared and utilised more effectively, particularly in terms of overcoming barriers that can prevent action from being delivered. Key issues explored at the CoP have included tackling loneliness and isolation, social prescribing and access to funding opportunities.

Growing knowledge and sharing learning

Age-friendly Wales Partnership Group meetings provided opportunities to bring together older people and local partners with key national organisations – including the Welsh Government, the Welsh Local Government Association (WLGA), National Resources Wales, Public Health Wales and Planning Aid Wales – to share helpful intelligence and information, as well as details of relevant policy developments both locally and nationally.

More widely, information and learning was shared with key stakeholders at a range of events and webinars, including the Cross-Party Group on Intergenerational Solidarity, Community Housing Cymru, Sport Wales, the Resourceful Communities Partnership and One Voice Wales.

Promoting good practice from Wales across the UK and internationally

Good practice and experiences from Wales and Welsh Age-friendly communities were shared with colleagues across the UK to support action focused on enabling people to age well.

These included jointly hosting a webinar with the Scottish Older People's Alliance to explore how to overcome challenges relating to delivering Age-friendly activities in rural areas, as well as leading a session at the Centre for Ageing Better's UK conference to explore similar themes.

In addition to this, participation in the UK Network of Age-friendly Cities and Communities continued through associate membership, which provided a range of opportunities to share information and promote good practice.

At a global level, participation in 20 WHO Global Network events provided opportunities to work with and share guidance and experience with other Affiliate Members around the world. This included contributing to WHO initiatives such as the Urban and Territorial Planning Knowledge Hub and the Europe Region Strategy on Ageing is Living: Promoting a Lifetime of Health and Well-being (2026-2030).

A lecture was also delivered to members of over 60 communities based throughout Norway, following a request from the Norwegian Ministry of Health, so they could learn more about the action being delivered and progress being made to make Wales an Age-friendly nation.

Providing Advice and Assistance to Older People across Wales

“Great service, would highly recommend to other people.”

The Commissioner’s Advice and Assistance Team provided help, support and information to 525 older people during 2024-25, an increase of 38% compared with the previous year.

The Team provided confidential advice and assistance to older people via telephone, letter and email, as well as face-to-face at engagement events.

A significant proportion of the enquiries received by the team related to health (20%) and social care (20%), followed by issues relating to finances (17%) and housing (14%). The team also provided support on other issues including abuse, age discrimination, transport and community services.

Issues raised through the Advice and Assistance Team that were specific to 2024-25 included:

- Difficulties accessing NHS services including GP and primary care services and concerns about hospital treatment
- Concerns raised about social care services, including not knowing how and where to access support, long waiting times for assessments and concerns regarding the quality of care
- Financial concerns including changes to the criteria for Winter Fuel Allowance, increased cost of living and paying for care
- Housing issues including waiting lists for social housing, maintenance and aids & adaptations
- Digital exclusion and accessibility of services for older people.

As in previous years, feedback from older people about the quality of the service offered by the Advice and Assistance Team was hugely positive:

- 97% of enquirers strongly agreed or agreed that they were treated with respect by the Commissioner’s Advice and Assistance Team
- 86% of enquirers strongly agreed or agreed that the advice and assistance received was helpful
- 87% of enquirers strongly agreed or agreed that they would recommend the Advice & Assistance Service to others

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

The information and evidence captured from older people through the Advice and Assistance Service is invaluable in highlighting the challenges and barriers people are facing, as well as emerging issues that need to be addressed by policy- and decision-makers. This helps to guide the Commissioner’s work and calls for action and supported the development of the Commissioner’s Strategy and Work Programme, which were published in May 2025.

Engagement with older people

Meeting and speaking with older people across Wales remained a key priority during 2024-25, with visits to a wide range of groups and settings throughout the country.

This included visits to social and activity groups and clubs, support groups (such as those for carers and people living with dementia), extra care housing schemes and care homes. The Commissioner and her team also met with older people's forums across Wales, as well as other groups such as Windrush Elders, Men's Sheds and Merched y Wawr.

These engagement visits offered opportunities to hear directly from older people about the issues and challenges affecting their lives and, importantly, for people to share their views and ideas about how these can be tackled effectively.

Regular meetings also continued with the Chairs of national older people's organisations – Active Wales, Cymru Older People's Alliance, National Pensioners Convention and Wales Senior Forum – to examine key issues, hear about the experiences of their members and share key information and updates.

To reach out to older people who are not online, paper copies of information guides and other helpful resources have been distributed across Wales, in addition to newsletters and posters providing information or encouraging older people to get in touch for advice and assistance or to share their feedback, views and ideas.

Newspaper articles in national and local publications have also been used to reach out to and engage with older people across Wales, highlighting the Commissioner's position on key issues and her calls for action, as well as the issues and concerns being raised at engagement events. Alongside this, information about the Commissioner's work and a wide range of resources have reached thousands of older people and stakeholders social media channels – particularly Facebook, which is used by a large number of people aged 60+.

Shaping the Commissioner's Strategy and Work Programme

The Commissioner's 'Have Your Say' Consultation, launched in December 2024, invited older people to get in touch to share their experiences and highlight the action that would make a positive difference to their lives.

Older people could make their voices heard by completing a short questionnaire, which was based around four key national outcomes focused on ensuring that older people:

- **Can access the information, services and support they need**
- **Feel safe in their homes, communities and relationships**
- **Are treated fairly and their contribution is recognised**
- **Can make their voices heard and have choice and control over their lives**

The questionnaire could be completed in English or Welsh, online or hard copy. The online version was distributed widely, and paper copies, which could be returned by Freepost were also distributed at engagement events and via stakeholder organisations across Wales.

In addition, older people could contact the Commissioner's Office by telephone to share their experiences, views and ideas if that was their preference.

Information about the consultation and questionnaire was shared via the Commissioner's social media channels and newsletter (which is distributed to over 1612 individuals both electronically and in hard copy), as well as with stakeholder organisations so they could circulate through their networks.

To support the consultation, a communications pack was created and widely shared that included suggested social media posts, copy for websites and newsletters and posters that could be printed and displayed in community spaces.

The Commissioner also promoted the questionnaire and encouraged older people to respond in a number of TV and radio interviews during the consultation period, and shared information about how older people could get in touch with her office as part of stories about her engagement visits shared with local press.

Alongside this, a series of adverts was also run in newspapers across Wales to target older people who may not be online or have contact with stakeholder organisations, encouraging them to respond and make their voices heard.

The response to the questionnaire was very positive, with 432 responses received in total.

'Have Your Say' Engagement events and focus groups with older people

To complement the information and evidence captured from older people through the 'Have Your Say' questionnaire, we met and spoke with over 1,000 older people at a wide range of engagement visits and events throughout Wales. This engagement was invaluable, providing important opportunities to hear about the issues that matter to older people, as well as about the change and improvements that would make a positive difference to their lives.

In addition to this engagement, a series of focus groups and meetings were also arranged, targeted at older people whose voices often go unheard, including older people living with dementia, unpaid carers and the Windrush Elders.

Engaging with stakeholder organisations

Throughout 2024-25, a wide range of engagement took place with stakeholder organisations throughout Wales, the UK, and more widely, to influence policy and practice, share information and intelligence, and capture evidence and data about older people's experiences.

This included contributing to a wide range of advisory groups and networks, as well as bringing together key organisations at events such as the roundtables highlighted above. This enables the Commissioner and her team to ensure older people's experiences are heard, understood and responded to.

There has been regular engagement with key public bodies and organisations such as the Equality and Human Rights Commission, Public Health Wales, Care Inspectorate Wales, Healthcare Inspectorate Wales, Social Care Wales, the Welsh NHS Confederation and the Welsh Local Government Association. This has provided opportunities to highlight issues affecting older people, raise concerns, call for action where necessary, and identify opportunities to work together to the benefit of older people.

In addition, keynote speeches have been delivered at conferences and webinars – covering issues such as transforming healthcare, tackling ageism, protecting older people's rights, digital inclusion and accessibility, and the importance of making communities age-friendly. Participating in these events has provided opportunities to ensure older people's voices are heard, shape discussion and debate and influence thinking and decision-making at a Wales, UK and international level.

Partnership working has also been maintained and built upon throughout 2024-25 to enable joined-up, strategic approaches to addressing key issues and to provide opportunities to raise concerns with a powerful collective voice.

This has included ongoing work with members of the Stopping Abuse Action Group and Care Home Rights Group, as well as a UK-wide Network of key older people's organisations. These groups have examined key issues affecting older people and the action needed from governments to ensure the right support and services are in place as we grow older.

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

Engagement and, where appropriate, working with the Welsh Government and other public bodies has continued throughout 2024-25. However, concerns have been raised and improvements have been called for in circumstances where policies and/or practice are failing to sufficiently protect and support older people.

This has included calling on the Welsh Government to:

- Deliver further action to tackle issues identified in Care Inspectorate Wales's Review into Do Not Attempt CPR decisions in Wales.
- Provide additional support and resources to local authorities to identify unpaid carers, improve awareness about carers' rights, and ensure they can access the support they need, following the publication of a report by the Public Services Ombudsman for Wales.
- Work with health boards to respond urgently to serious issues highlighted by a Royal College of Nursing Report into 'corridor care' and tackle the wider systemic issues that contributed to the failures identified.
- Ensure meaningful progress to improve learning and action relating to Adult Practice Reviews in Wales, having raised concerns that many issues identified in the latest thematic review reflect similar issues reported on in 2021.

Responses have also been provided to Welsh Government consultations on a range of key issues to ensure that older people's voices are heard and their experiences are understood. Topics covered included social care costs, complaints processes, mental health, suicide and self-harm prevention, self-neglect, and cultural priorities.

Engaging with Welsh Government Cabinet Secretaries, Ministers and key officials also enables issues affecting older people to be raised directly and press for action to tackle these. During 2024-25, this included the following engagement:

- First Minister – exploring priorities and the ways in which older people could be protected and supported by the Welsh Government budget
- Cabinet Secretary for Social Justice – examining how Pension Credit uptake in Wales could be increased through improved targeting and communications
- Deputy Minister for Children and Social Care – assessing progress in the delivery of the National Action Plan to Prevent the Abuse of Older People and exploring how the Welsh Government could support communities across Wales to be more Age-friendly.
- Chief Social Care Officer – examining funding for social care and how terms and conditions for social care workers could be improved, as well as action to tackle issues relating to Deprivation of Liberty Safeguards in Wales

Alongside this, work also continued with members of the Senedd more widely, providing evidence to Committee inquiries and consultations on a range of matters, including:

- Senedd Equality and Social Justice Committee: Fuel Poverty in Wales
- Senedd Finance Committee: Welsh Government Draft Budget 2025-26
- Health and Social Care Committee: The Future of General Practice in Wales

Meetings were held with Members from all parties in the Senedd to share insights into the experiences of growing older and to discuss the policies and actions needed to improve older people's lives, helping to inform debate and decision-making.

Work has continued with the Cross-Party Group on Intergenerational Solidarity, which brings together Members of the Senedd, key academic researchers, practitioners with experience of running intergenerational projects and representatives of older and younger people. The Group supports action to strengthen the bonds between generations and promote opportunities for intergenerational activities, with the aim of creating a more inclusive society.

Engagement with government and politicians at a UK level was also undertaken where issues affecting older people in Wales related to non-devolved matters. During 2024-25 this included providing oral evidence to the UK Parliament's Women and Equalities Committee Inquiry into the rights of older people – which covered several key issues including human rights, the scale and impact of ageism and the representation of older people in the media – as well as written evidence to Inquiries focused on access to banking, poverty and digital inclusion.

Means testing the Winter Fuel Payment has also been strongly opposed due to its significant impact upon many older people, with calls for this to be reinstated as a universal entitlement to ensure everyone who needs it receives it, crucial to protect people's health and well-being.

Working with the media

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

A strong media presence has been maintained throughout 2024-25, with press releases and statements issued on a wide range of issues, both proactively and in response to emerging issues.

Media engagement during 2024-2025 led to 184 news items across national, local, and UK-wide publications, as well as radio and TV interviews. This resulted in 1,422,996,214 opportunities to see coverage related to our work during this period.

Feedback from older people shows they greatly value concerns about the issues affecting their lives being raised publicly, and someone standing up for their rights.

Older people and their families also often contact our Advice and Assistance Service to seek help and support as a result of media coverage.

Looking ahead

As highlighted above, our Strategy and Work Programme have been shaped by the voices and experiences of older people from across Wales following an extensive programme of face-to-face engagement visits with hundreds of older people and the findings of the national 'Have Your Say' Consultation, which over 400 older people responded to.

A wide range of work will be taken forward during 2025-26 focused on ensuring older people can access the services, support and information they need, and that they feel safe at home and in their communities, with choice and control over their lives.

Work will also be focused on ensuring that older people are treated fairly and that the significant contribution they make to our lives and communities is recognised.

Key action for the year ahead will include:

- Examining older people's experiences of social care in Wales
- Reviewing access to dental services
- Improving older people's access to public transport
- Protecting the rights of older people who are not online so they are not excluded from accessing information, services and everyday activities
- Working with partners to improve community safety
- Improving services and support for older people experiencing abuse, including sexual violence
- Launching new training to help policy-makers and public sector staff better understand the harmful impact of ageism and how this can be challenged
- Improving older people's access to independent advocacy so they can make their voices heard during difficult periods and times of crisis.
- Working with local authorities to make communities across Wales more age-friendly to support people to live and age well

Alongside this, a wide range of government policy and practice will be scrutinised at both a national and local level, together with influencing decision-making and holding public bodies to account where necessary.

Help and support will also be provided to older people across Wales through the Advice and Assistance Service, which helps to ensure people's rights are upheld and empowers older people to challenge poor practice and decisions.

Review of funding and financial performance

Funding

Statutory reserves at the year-end (March 2025) were £105,000 (£103,000: 31 March 2024).

2024-25 Financial Performance

The 2024-25 Statement of Comprehensive Net Expenditure is £1,614,000 (2023-24: £1,657,000).

During 2024-25, I utilised 99% of the resource budget that was allocated to me by the Welsh Government.

Summary of financial forecast

On 31 October 2023, my predecessor submitted the 2024-25 Estimate to the Welsh Government requesting a budget of £1,748,000. This was modelled on the Commissioner receiving an uplift of £44,000 (2.7%), with the risks of the continuation of a flatline budget being highlighted.

On 19 December 2023, Welsh Government officials informed the Commissioner that due to severe pressures on their own budget, the Commissioner bodies (Future Generations Commissioner, Welsh Language Commissioner, and Children's Commissioner) would all receive a 5% budget reduction.

The original budget allocated for 2024-25 was £1,616,000, which was £132,000 or 7.5% less than the budget requested from the Welsh Government.

To manage this budget reduction, the Commissioner identified cost savings. As part of this process, a Voluntary Exit scheme was implemented, which subsequently resulted in savings of approximately £92,000 per year. Consequently, the 2024-25 budgetary pressures were alleviated.

Following a confirmation letter received from the Welsh Government in October 2024, the resource funding for 2024-25 was confirmed as £1,736,000 and cash funding of £1,716,000.

This included £100,000 capital funding for the development of a Casework Management System that had initially been allocated in addition to the resource funding. Welsh Government were informed that it was not possible to utilise this capital spend in this financial year and therefore the revised total resource funding allocated for 2024-25 was amended to £1,636,000, with cash funding of £1,616,000.

On 31 October 2024, I submitted the 2025-26 Estimate requesting a budget of £1,722,000. This excluded the increase in National Insurance contribution announced in the UK Government budget in October 2024 and included a cost-of-living increase for the year of 3%.

In March 2025, I was informed that the resource budget allocated for 2025-26 was £1,750,000. This included £20,000 allocated for the Case Management System. The amended resource budget allocated for 2025-26 is therefore £1,730,000, a 5.7% increase from the previous year's allocation.

I welcomed the increase in resource funding, however this did not include cover for the National Insurance increase changes from April 2025, which, for my office equates to £21,000.

Due to the resource budget allocated to me being less than required to cover overall cost requirements, I have adjusted the work programme budget for 2025-26 to reflect this shortfall and to ensure that I do not breach the resource budget control.

The medium-term financial plan demonstrates that the budget continues to be under pressure, with a forecast deficit of £40,000 in 2026-27 and £90,000 in 2027-28.

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



Rhian Bowen Davies
Older People's Commissioner for Wales

11 September 2025

Sustainability Report

Environmental sustainability is a key priority, and the organisation aims to make thoughtful, sustainable decisions wherever possible.

However, as a small organisation, with a leased office building, there is limited opportunities to make a significant impact. Because of this, our work to improve sustainability is focused on energy use and emissions.

Remote working

The organisation's hybrid working policy, introduced in January 2022, enables staff to work flexibly, achieve a better work life balance, and make decisions about their working environment.

Remote working has become the preferred approach for all staff, significantly reducing the organisation's carbon footprint by cutting down on commuting, minimising travel for stakeholder meetings, and supporting a shift toward paperless working.

Office space

In 2022-23, the organisation reduced its office space by over 75%, downsizing from 4,640 sq. ft. to 976 sq. ft.

This was the most significant contributor to the reduction in the organisation's carbon footprint.

Office facilities

As tenants, there is very little influence over the supply and provision of water and gas. Electricity is sourced from a 100% green energy tariff, and all lighting is provided by energy-efficient LED fixtures.

Procedures are in place for the recycling of materials, including paper, cardboard and food waste. Paper containing sensitive information is disposed of through confidential waste recycling facilities.

Environmentally responsible materials are prioritised, including recycled paper and envelopes, along with the exclusive use of eco-friendly cleaning products.

Meetings

When organising meetings with professional stakeholders, staff reflect on the most effective means of holding that meeting, taking into consideration travel requirements, which enable them to use video conferencing as a key way of engaging instead of travelling and meeting in person.

Travel

Where staff travel throughout Wales to engage with older people and professional stakeholders, they are required to determine the most environmentally friendly way of travel, such as using public transport or car sharing.

Carbon Footprint review

To gain a better understanding of our carbon footprint, between September and December 2024 we partnered with a leading sustainability and carbon awareness provider to assess our emissions, develop reduction strategies, and deliver bespoke training to upskill all staff.

The below table provides an estimate of the organisation's 2024-25 carbon footprint:

Emission areas	Estimated total for 2024-25
Energy and fuels: Electricity use	2.3 tCO ₂ e
Working from home: Office equipment use; Home heating	7.01 tCO ₂ e
Employee commuting: Cars/public transport/walking	6.13 tCO ₂ e
Business Travel: Cars/public transport/flights	2.07 tCO ₂ e
Waste generation: General; Paper; Cardboard	0.02 tCO ₂ e
Estimated overall total of 17.53 tCO₂e	

Considering energy usage, employee commuting, business travel, waste disposal and generation, and remote working, this estimated carbon footprint of 17.53 tCO₂e is considered small for a small organisation.

Education

During January to March 2025, the Chief Operating Officer completed the Carbon Literacy and Nature Wise Eco Literacy course.

The bespoke training module, developed and delivered by the leading provider of sustainability awareness, will be completed by all staff in Q1 of 2025-26.

Offset of carbon footprint

In recognition of the negative impact that carbon emissions continue to have on the planet, a donation is made at the end of every financial year to offset the organisation's carbon emissions. The money is used to support projects around the world that reduce carbon emissions through avoidance measures and clean/renewable energy generation.

Monitoring

The Sustainability Policy was reviewed during 2024, and an updated policy and action plan was implemented.

Website link: [Sustainability Policy Statement](#)



Rhian Bowen Davies
Older People's Commissioner for Wales

11 September 2025

Accountability Report

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

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

Corporate Governance Report

Information on my governance structure, including my Senior Leadership Team and my Audit and Risk Assurance Committee, is reported in my Governance Statement on pages 48 to 57 and set out on my website.

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

The Director's report

The role of the Commissioner

The Commissioner's role and statutory powers are defined by the Commissioner for Older People (Wales) Act 2006 and accompanying Regulations.

The Act outlines the action that the Commissioner is able to take to ensure that the interests of older people are safeguarded and promoted when public bodies discharge their functions and the assistance the Commissioner may provide directly to older people.

As a Corporation Sole and Accounting Officer, I am personally responsible for directing and managing the organisation. I am independent of Welsh Ministers and responsible for setting the strategic direction of my office.

Heléna Herklots' term as Commissioner came to an end on 19 August 2024. There was an interim period prior to me commencing in post on 30 September 2024.

Deputy Commissioner

In accordance with the Commissioner for Older People (Wales) Act 2006, (the Act), Schedule 1 Paragraph 4 (3), I am required to appoint a Deputy Commissioner. The Deputy Commissioner may discharge the functions of the Commissioner during a vacancy in the office of Commissioner or at any time when the Commissioner is for any reason unable to act.

Kelly Davies is the appointed Deputy Commissioner and undertook this duty during the interim period.

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 2024-25, no concerns have been raised as a result of being a 'prescribed person' (2023-24: 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 2024-25, 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 2024-25, no complaints were received under the compliance of the Welsh Language Standards complaints policy (2023-24: nil).

On 31 March 2025, I employed 17 members of staff. The Welsh Language Survey was conducted during March 2025, which asked staff to self-assess their skills using a matrix of proficiency in Listening, Reading, Writing and Speaking. All members of staff and I responded to the survey. The results showed that 59% of the organisation class themselves as proficient Welsh speakers, an increase from 37% last year, and the highest percentage that has ever been recorded

I continue to provide opportunities during work hours for all employees to receive Welsh language training, fully funded by the organisation. During 2024-25, one member of staff took advantage of this opportunity.

Website link: [Welsh Language Standards](#)

Strategic equality plan

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

Many of the issues faced by older people are underpinned by inequality and a failure to recognise and uphold their rights.

Understanding older people's lived experiences in all their diversity is crucial to ensure support and services meet people's needs.

Following an engagement and consultation period, the Strategic Equality Plan for 2024–2026 was published in April 2024, which set out the actions that will be taken over a two-year period to further advance equality, diversity, and inclusion within our external and internal work.

The Plan covers a two-year time frame to enable the transition of Commissioners. A four-year Strategic Plan (2026-30) will be published in April 2026.

The following objectives have been set for 2024-26:

- The Commissioner will promote an internal culture that is welcoming and supportive, ensuring equality of opportunity for all employees.
- The Commissioner will increase the awareness and reach of the Advice and Assistance Service.
- The Commissioner will strengthen engagement, communication, and involvement with older people with protected characteristics to ensure that their voices inform wider work.
- The Commissioner will continue to ensure that the experiences of older people influence and inform public services and systems, as well as planning and practice.

The 2024-25 progress report against these objectives will be published by 11 September 2025.

Website link: [Strategic Equality Plan](#)

Pension arrangements

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

Payment policy

I aim to comply with the Welsh Government's Prompt Payment Policy. The target is for payment to be made within 30 days of receipt of invoices not in dispute for goods and services received.

Payment performance for the year averaged 94.1% paid on time (97.57% in 2023-24). No interest was paid in respect of overdue payments.

Information Governance

In recognition of the vital importance of managing security risks pertaining to data management, in January 2025 my organisation gained recertification for IASME

(Information Assurance for Small and Medium Enterprises) Level One 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 2024-25, there were no internal data security incidents (2023-24: 0).

During 2024-25, I received four requests for information under the Freedom of Information Act 2000 (2023-24: 1). All requests were responded to within the prescribed timescales.

I did not receive any Subject Access Requests, (2023-24: 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 2024-25, neither myself, nor other members of my Senior Leadership Team or Audit and Risk Assurance Committee, or any of their families, were involved directly or indirectly in any transactions with the office, 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 2024-25 accounts is £19,000 (£19,000: 2023-24). No additional non-statutory audit work was incurred during 2024-25 (£nil: 2023-24).

During 2024-25, 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 2025, with an option to extend by a further two years.

Events occurring after the reporting period

No significant events occurred between the year end and 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.



Rhian Bowen Davies

Older People's Commissioner for Wales

11 September 2025

Statement of Accounting Officer's Responsibilities

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

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

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

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

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

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

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

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

Governance Statement

Responsibilities

This Governance Statement sets out the basis of the statutory duties of the role of the Older People's Commissioner for Wales, the way in which the discharge of my duties is governed and managed, and how I, as Commissioner, maintain accountability for both my actions and those of the organisation.

Role of the Commissioner

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

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

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

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

As I have no Corporate Board as might be typically found in other public bodies, I have an Audit and Risk Assurance Committee (Committee) to support me by providing assurance regarding the governance of the organisation including risk management, and the propriety and regularity in the employment of public finances.

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

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

Governance Structure

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

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

Senior Leadership Team

I have established a Senior Leadership Team to ensure an integrated approach to risk management, governance, performance monitoring and identification of necessary remedial action. During 2024-25, the Senior Leadership 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 Senior Leadership Team met monthly and additional meetings were held to discuss items that carried a significant degree of operational or strategic risk. The responsibilities of the Senior Leadership Team are detailed within the Terms of Reference, but broadly we:

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

As Commissioner, I remain accountable for any decisions made.

Audit and Risk Assurance Committee

I have an independent Audit and Risk Assurance Committee to support me, as Accounting Officer, in monitoring and reviewing the comprehensiveness and effectiveness of my corporate governance framework, including financial management and audit and arrangements for internal control, including risk identification and management systems.

Governance Framework

My Senior Leadership Team and Audit and Risk Assurance Committee provide me with assurance on my governance framework and assist me in discharging my statutory functions in a manner consistent with the principles appropriate to a Corporation Sole within the UK Corporate Governance Code and the Good Governance Standard for Public Services, i.e. consistent with the high standards expected from a publicly funded body.

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

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

These internal control systems operate in a cohesive manner, reflecting the importance of an integrated approach to governance and control. They can only provide reasonable, but not absolute, assurance of effectiveness. These controls are designed to ensure that the risks that I face as the Commissioner remain within the risk tolerance levels that have been identified in the Risk Management Strategy.

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

Committee Membership

I appoint Committee members for an initial four-year term, which can be extended for up to another four years.

The skills mix of the committee members continues to be reviewed to ensure that the members have the cumulative diversity, skills, knowledge and experience to scrutinise the organisation's overall governance and internal control structures and procedures.

The Committee meetings during the year provide additional context and knowledge with which to assist me in discharging my statutory functions.

During the year, the membership was as follows:

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

The Committee has considerable experience of public and third-sector organisations in Wales. Committee members are all independent and therefore do not provide work to me in any executive capacity.

Committee meetings

During 2024-25, the organisation held five formal committee meetings and one informal meeting. Throughout the year, the Director of Internal Audit and the Audit Wales Lead continue to have access to the Chair of the Committee.

During the formal meetings, the Committee are presented with a series of reports to enable them to effectively scrutinise and then assure me on the governance of the organisation. Their work during 2024-25 is detailed within the focus of the Committee section below.

The informal meetings provide me with an opportunity to further utilise the Committee's varied expertise during in-depth discussions on specific operational and strategic areas that carries a high degree of risk. The meetings also provide the Committee with the additional context and knowledge with which to assist me in discharging my statutory functions.

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

Attendance at the meetings is summarised in the table below:

	Number of meetings attended	
Member	Formal	Informal
Claire Bevan (Chair)	5 / 5	1 / 1
Julia Evans	5 / 5	1 / 1
David Powell	5 / 5	1 / 1
Chris Knight	4 / 5	1 / 1
Sian Richards	5 / 5	1 / 1
Senior Management Team		
Heléna Herklots* Left post in August 2024	3 / 3	0 / 0
Rhian Bowen-Davies* Commenced post in September 2024	2 / 2	1 / 1
Kelly Davies	5 / 5	2 / 2
Rachel Bowen	5 / 5	2 / 2
Katie Holliday* Left post in October 2024	3 / 3	0 / 0
Delyth Evans* Commenced post in October 2024	2 / 2	1 / 1

The focus of the Committee

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

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

At each meeting, the Committee 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 Raising Concerns and Grievance Policy.

The Committee has also assessed the effectiveness of Internal and External Audit; received assurances from Internal Audit on the Commissioner's key governance systems; received updates on the Commissioner's work programme; reviewed the Commissioner's Financial Estimate for 2025-26 and the 2023-24 Annual Report and Accounts.

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

During September 2024, there was an extraordinary meeting held to consider and approve the 2023-24 Annual Report and Accounts.

Committee's review of the effectiveness of the Governance Framework

The Audit and Risk Assurance Committee presented its annual report in April 2025, which summarised its conclusions from the work it had undertaken during 2024-25. Within the report the Committee provided me with assurance on the following areas of my governance framework. They confirmed that:

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

For 2024-25, the Committee consider that, based on the findings of the auditors and its own observations, it can provide me with a substantial level of assurance that the arrangements in place remain appropriate and continue to operate effectively.

Appraisal of the Committee's Effectiveness

The Committee appraises its own effectiveness and operations each year. Annual reviews were completed by the Chair with the other members of the Committee. Following these meetings, the Chair and I discussed her performance and that of the Committee. As a result of these discussions, the Committee has concluded that it continues to operate effectively, noting that both the Chair and I can confirm the commitment of the members and provide assurance on the effectiveness of the Committee and the wide range of skills and experience that members bring to the Committee.

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

The Chair and Committee members appraisal took place during March 2025 and Committee members commented that:

- They welcomed the transparency and respect between the Commissioner, the Commissioner's staff, and the Members.
- They feel well supported and receive good quality information and timely responses to any questions raised.
- They feel there is high standard of governance and identification and mitigation for risk management.
- There is a good mix of members' skills and experience.
- There has been a smooth and successful transition between Commissioners.

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

Internal Audit

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

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

As the Commissioner's internal auditors, TIAA provides independent and objective assurance on risk management, controls and governance.

During 2024-25, TIAA utilised 15 days on a programme of internal audits and their annual report concluded that *“TIAA is satisfied that, for the areas reviewed during the year, the Older People’s Commissioner for Wales has reasonable and effective risk management, control and governance processes in place.”*

This audit opinion was supported by the assurance and advisory reviews that were delivered during 2024-25.

Audited Area	Assurance Provided	Action Points
Governance - Strategic Control	Substantial	No action points raised
Pension Administration	Substantial	No action points raised
Key Financial Controls including Banking, Cash Management and General Ledger	Substantial	No action points raised
Follow up review: • Health and Safety Management • Travel and Expenditure	Recommendations implemented	No action points outstanding

The Committee was pleased to note that the Internal Audit Annual Report reflects the assurance levels of the reports received during the year, which demonstrates the robustness of the governance of Strategic Control, Risk Management and Financial Systems.

Risk Management

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

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

The 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, staff also have a role in identifying new potential risks and using the appropriate mitigating actions to reduce or eliminate risk.

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

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

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

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

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

During 2024-25, there was a significant amount of change in the organisation with a change of Commissioner and Head of Finance and Resources at the same time. In recognition of the transition period between Commissioners the following risk description was added to the register in April 2024, 'a lack of stability and disruption to business continuity during the transition to a new Commissioner'. This risk was well managed, with strong controls in place, which meant that the risk did not crystallise and was able to be removed in October 2024.

In addition to the 11 standing risks within the Strategic Risk Register, there is also a specific section that focuses on events for monitoring or potential future issues that are being actively managed but have not yet been recognised as strategic risks. There were no new risks escalated from this section of the register to become recognised as a strategic risk.

During January to March 2025, I have worked with my Senior Leadership team to review the risk register, specifically looking at risk appetite.

I have a positive approach to risk management, which means that I am not averse to taking managed risks. However, I do not tolerate a high level of risk that would lead to a failure to comply with governance, statutory duties and legal requirements.

In April 2025-26, the risk register template will be updated to ensure that risk appetite is linked to each risk description, using the scale of Averse, Minimalist, Cautious, Open and Eager (the recommended Orange Book scale), and that all risks reflect my Strategic Plan 2025-28.

The Risk Management Strategy will also be updated to reflect these changes.

Raising Concerns

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

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

New starters are informed of the policy during their induction and during 2024-25 the Chief Operating Officer updated staff on the current policy.

During 2024-25, no concerns were raised to me nor the Chair of Committee under my internal Raising Concerns policy (2023-24: 0).

During 2024-25, there were no formal external complaints made under the Complaints Policy (2023-24: 0).

Review of Effectiveness

During 2024-25, my Senior Leadership team and I reviewed the Strategic Risk Register, reviewing each risk description and specifically looking at risk appetite.

In April 2025, I will update the risk register template to ensure that risk appetite is linked to each risk description.

I will continue to monitor, maintain and, where appropriate, enhance the governance framework to ensure that it continues to meet my assurance needs.

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

Commissioner's Opinion on Governance Statement

I have considered the evidence provided in this governance statement and it is my view that:

- the overall governance and internal control structures and procedures have been appropriate to support my functions and priorities;
- they have been in place during this financial year; and
- have continued to work effectively up to the date of publication of this document.

The above governance framework has been in place for the year ended 31 March 2025 and the statement is prepared in accordance with Treasury guidance.

Remuneration and staff report

Remuneration Policy

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

During 2024-25, further job evaluation exercises were undertaken by an external organisation of the roles within my organisation to ensure that they are appropriately graded and align to the civil service JEGS scoring system. Following on from this review I was pleased to note that there were no proposed changes to the grades within my existing structure. Any new roles that are identified and incorporated into my organisational structure will be evaluated using the same JEGS scoring system, to ensure that they are appropriately graded and comparable to other roles within my organisation.

I set the salaries of directly employed staff through my pay and reward strategy and incremental increases to staff salaries are awarded in line with contractual terms and conditions. In deciding if a pay award should be awarded to staff, I consider affordability within my existing and known budget, inflation and the pay awards offered by the Welsh Government and Welsh Government Sponsored Bodies. After considering these factors in 2024-25, an inflationary cost of living pay-award increase of 5% was awarded to all staff (5% was awarded in 2023-24).

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

Service Contracts

Permanent staff appointments are based on merit and conducted through fair and open competition with individuals appointed on terms and conditions established by me. Staff are not members of the Civil Service but are entitled to membership of the Principal Civil Service Pensions Scheme.

Upon my appointment in September 2024, the term of the Older People's Commissioner for Wales role was fixed for a period of seven years, without an option to extend, in line with the other Commissioners in Wales.

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

No members of staff left the organisation under the Civil Service Compensation Scheme during 2024-25.

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 ⁽⁵⁾		Total	
	2024-25 £000	2023-24 £000	2024-25 £000	2023-24 £000	2024-25 £000	2023-24 £000
Heléna Herklots ⁽¹⁾ (Full year equivalent) Commissioner	35-40 (90-95)	90-95	14	35	50-55	125-130
Rhian Bowen-Davies ⁽²⁾ (Full year equivalent) Commissioner	45-50 (90-95)	-	18	-	60-65	-
Kelly Davies Chief Operating Officer, Deputy Commissioner	75-80	70-75	30	28	105-110	100-105
Rachel Bowen Director of Policy	70-75	65-70	28	25	95-100	90-95
Katie Holliday ⁽³⁾ (Full year equivalent) Head of Finance and Resources	30-35 (60-65)	60-65	15	32	45-50	90-95
Delyth Evans ⁽⁴⁾ (Full year equivalent) Head of Finance and Resources	20-25 (45-50)	-	10	-	30-35	-

- (1) Heléna Herklots resigned from Commissioner post on the 19 August 2024. The salary includes a further payment of £2,000 made after leaving the Commissioner role for work relating to the Covid 19 inquiry.
- (2) Rhian Bowen-Davies commenced in post on 30 September 2024.
- (3) Katie Holliday left post on 6 October 2024.
- (4) Delyth Evans commenced in post on 1 October 2024.
- (5) The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Pension Benefits (subject to audit)

	Accrued pension at pension age as at 31/03/25 £000	Real increase in pension at pension age £000	CETV at 31/03/25 £000	CETV at 31/03/24 £000	Real increase in CETV £000
Heléna Herklots Commissioner	10-15	0-2.5	242	210	11
Rhian Bowen-Davies Commissioner	0-5	0-2.5	13	0	10
Kelly Davies Chief Operating Officer, Deputy Commissioner	20-25	0-2.5	327	281	18
Rachel Bowen Director of Policy	0-5	0-2.5	55	30	17
Katie Holliday Head of Finance and Resources	20-25	0-2.5	327	312	8
Delyth Evans Head of Finance and Resources	0-5	0-2.5	8	0	7

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into different sections - **classic**, **premium**, and **classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by the UK Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is the higher of 65 or State Pension Age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** - as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the UK Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the “McCloud judgment”).

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy is made up of two parts. The first part of the remedy resulted in the closure of the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part of the remedy removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the **alpha** scheme for the period from 1 April 2015 to 31 March 2022.

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any

additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

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 2020. You can find details in the resource accounts of the [Cabinet Office: Civil Superannuation here](#).

For 2024-25, employers' contributions of £255,400 were payable to the PCSPS (2023-24: £242,700) at a rate of 28.97% of pensionable earnings.

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 2024-25 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. No employees' contributed to this scheme (2023-24: £nil).

Staff report (subject to audit)

On 31 March 2025, the whole time equivalent of staff was 16.20 (31 March 2024: 17.69)

Staff costs comprise:

	2024-25		2023-24
	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs
Salaries	910	0	910
Social Security costs	99	0	99
Other Pension Costs	255	0	255
Total net costs	1,264	0	1,336

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 2024-25 by Committee members.

Included within staff costs is £14,662 (2023-24: £12,300) which relates to the non-pensionable remuneration of the Commissioner's 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:

	2024-25	2023-24
Permanent Staff	17.47	18.52
Fixed Term Appointments	0.00	0.08
Total	17.47	18.52

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 2025	31 March 2024
Permanent Staff	16.20	17.69
Fixed Term Appointments	0.00	0.00
Total	16.20	17.69

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

Fair Pay Disclosure (subject to audit)

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

	2024-25	2023-24
Band of highest paid director (Commissioner)	£90,000 - £95,000	£90,000 - £95,000
Percentage change in average salary from prior year	-10.89%	-3.78%
Lower quartile remuneration	£41,301	£36,261
25th percentile pay ratio	2.24:1	2.54:1
Median total remuneration	£48,261	£43,789
Median pay ratio	1.92:1	2.11:1
Upper quartile remuneration	£52,774	£50,232
75th percentile pay ratio	1.75:1	1.84:1

The 2024-25 percentage change in average salary from 2023-24 was impacted by a turnover of staff, with new staff starting at the lower band or working less hours. The salaries were also increased by 5% due to the cost of living award.

The banded remuneration of the highest-paid Director (the Commissioner) was £90,000-£95,000 in 2024-25 (2023-24: £90,000-£95,000). The Commissioner's salary level does not receive a cost-of-living increase, therefore the salary level of the new and the previous Commissioner remains the same at £90,000.

The Commissioner's salary is 1.92 times (2023-24: 2.11) the median remuneration of the workforce, which was £48,261 (2023-24: £43,789). The ratio continues to decrease as the overall staff remuneration increases at a faster rate than the Commissioner's static remuneration.

In 2024-25, no employee received remuneration in excess of the role of Commissioner (2023-24: nil). Remuneration ranged from £32,697 to £90,000 (2023-24: £31,122 to £90,000).

Gender Pay Gap (not subject to audit)

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

	31 March 2025		31 March 2024	
	Female	Male	Female	Male
Median total	£24.50	£27.43	£21.60	£24.43
Mean total	£27.14	£26.65	£24.70	£22.29

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

	31 March 2025						
	Band A	Band B	Band C	Band D	Band E*	Band F*	Comm*
Female	0	1	4	5	1	2	1
Male	0	0	0	3	0	0	0

*My Senior Leadership Team are all female

On 31 March 2025, the median wage for men was higher than women. However, the mean salary of females is higher as my Senior Leadership Team are all female. This means that the gender pay gap for 2024-25 is -1.81%, and that for every £100 men earn, women earn £101.81.

Workforce age statistics (not subject to audit)

Headcount by age on 31 March 2025

16-24	25-34	35-44	45-54	55-64	65 & over	Undisclosed
0	1	4	9	3	0	0

Staff turnover (not subject to audit)

	2020-21	2021-22	2022-23	2023-24	2024-25
No staff	3	1	4	4	5
Turnover	16%	5%	23%	19%	30%

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 reduced compared to 2023-24 and was 3.39 days (12.62 days in 2023-24). While the organisation's average sickness absence rate is low, it is notable that it is primarily attributable to a longer term, non-work-related absence which is classified as being for more than ten working days for the same reason. If this absence is removed from the average sickness absence rate, then the 2024-25 rate was 0.99 days, which is extremely low.

I am committed to the health and wellbeing of my staff and have a comprehensive policy on sickness absence, as well as dedicated wellbeing sessions and an Employee Assistance Programme.

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 ongoing review of contract types and working patterns across my workforce to understand and deal with potential barriers with a view to retaining candidates with a broader spectrum of protected characteristics.

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

Staff Policies regarding Disabled Employees

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

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

Working for the Commissioner

I have multiple workplace policies and practices in place to build and maintain a workplace environment and culture that promotes and supports the health and wellbeing of staff, such as a hybrid working policy, the operation of a flexi time system and opportunities for flexible working patterns.

The organisation has invested significantly in externally led organisation wide training, which has included workshops and training sessions such as Bystander Intervention

Training; Embracing Change and Building Resilience; Nutrition and Immune Health; Positive Conversations Around Race; Unconscious Bias; Mental Health Awareness; and Neurodiversity Awareness.

All staff have monthly meetings with their line managers where individual training needs are identified, as well as formal mid-year and end of year reviews.

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

Staff annually undertake a Display Screen Equipment (DSE) assessment of their workstation both at home and in the office. They are informed that, if requested, I would arrange for an assessor to visit their homes and provide one to one support to ensure they have the necessary equipment, and that it is set up properly to be able to operate effectively and safely at home.

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

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

Employee Engagement

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

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

Staff are empowered to influence and contribute to decisions that affect their working lives and environment. An example of this is that all new policies are presented to staff for feedback after they have been developed and any policies that have substantial changes are also circulated for information and comment. During June – July 2024, staff were consulted on a new Trans Equality Policy, which was introduced in August 2024. The Dignity and Respect at Work policy was reviewed and updated to reflect the new sexual harassment legislation.

Between August and September 2024, a people survey was undertaken with all staff to gather feedback on employee views of internal effectiveness; to receive evidence about organisational culture; and to provide any key areas for improvement.

100% of staff strongly agreed or agreed that they felt the organisation is committed to building and maintaining a workplace that promotes and supports the health and wellbeing of staff; they feel supported by their line manager; their manager is considerate of their life outside of work; they are treated fairly at work; they are treated with respect; and the organisation respects individual differences.

Off-Payroll Engagements

There were no off payroll engagements during 2024-25; (£nil: 2023-24)

Consultancy Expenditure

There was consultancy expenditure during 2024-25- £2,000; (£nil: 2023-24)

Compensation for Loss of Office (Subject to audit)

There were no compensation payments made in 2024-25; (£nil: 2023-24)



Rhian Bowen Davies
Older People's Commissioner for Wales

11 September 2025

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 2025 under the Commissioner for Older People (Wales) Act 2006.

The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Taxpayer's Equity and related notes, including the material accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of the Older People's Commissioner for Wales's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Older People (Wales) Act 2006.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of financial statements and regularity of public sector bodies 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 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 other parts of the report that are audited and my auditor's report thereon. The Older People's Commissioner for Wales is responsible for the other information in the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Welsh Ministers' directions made under the Commissioner for Older People (Wales) Act 2006; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

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

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

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

Responsibilities of the Older People's Commissioner for Wales for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Older People's Commissioner for Wales is responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and financial statements as a whole are fair, balanced and understandable;

- ensuring the regularity of financial transactions;
- internal controls as the Older People's Commissioner for Wales determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing 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 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, the audited entity's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to 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 posting of unusual journals;

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

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

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

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

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Older People's Commissioner for Wales'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. 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
15 September 2025

1 Capital Quarter
Tyndall Street
Cardiff

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

		2024-25	2023-24
	Note	£ 000	£ 000
Operating expenditure			
Staff costs	2	1,264	1,336
Other Operating Expenditure	3	316	295
Non-cash items	3	32	33
Provision provided/ (Release of provision)		0	0
		<u>1,612</u>	<u>1,664</u>
Finance activities			
Finance interest on lease	10	<u>2</u>	<u>2</u>
Net expenditure after interest		<u>1,614</u>	<u>1,666</u>
Income			
Grant received from the Police and Crime Commissioner	4	0	(9)
Comprehensive Net Expenditure for the year		<u>1,614</u>	<u>1,657</u>

All income and expenditure are derived from continuing operations.

There are no recognised gains or losses in either 2024-25 or 2023-24.

The Commissioner receives funding from the Welsh Government.

Statement of Financial Position for the year ended 31 March 2025

	Note	31 March 2025		31 March 2024	
		£ 000	£ 000	£ 000	£ 000
Non-current assets:					
Right of Use Assets	10	47		62	
Property, Plant and Equipment	5	17		24	
Intangible assets	6	18		27	
Total non current assets			82		113
Current assets:					
Trade and other receivables	7	21		32	
Cash and cash equivalents	8	89		57	
Total current assets			110		89
Total assets			192		202
Current liabilities:					
Trade and other payables	9	(38)		(34)	
Right of Use Lease	10	(17)		(16)	
Total current liabilities			(55)		(50)
Total assets less current liabilities			137		152
Non-current liabilities					
Right of Use Lease	10	(32)		(49)	
Total non-current liabilities			(32)		(49)
Total assets less total liabilities			105		103
Taxpayers' equity			105		103
General reserves			105		103

Rhian Bowen Davies

Older People's Commissioner for Wales

11 September 2025

Statement of Cash Flows for the year ended 31 March 2025

		31 March 2025	31 March 2024
	Note	£ 000	£ 000
Cash flows from operating activities			
Operating expenditure including interest		(1,614)	(1,666)
Adjustments for non-cash items	3	32	33
(Increase)/decrease in trade and other receivables	7	11	(11)
Increase/(decrease) in trade and other payables	9	4	(1)
Net cash outflow from operating activities		(1,567)	(1,645)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	0	0
Purchase of intangible assets	6	0	0
Proceeds from disposals		0	0
Net cash outflow from investing activities		0	0
Cash flows from financing activities			
Right of Use Assets, Lease payments; interest	10	2	2
Right of Use Assets; Lease payments; capital	10	(19)	(17)
Other income	4	0	9
Funding from Welsh Government		1,616	1,637
Net financing		1,599	1,631
Net increase/(decrease) in cash equivalents in the period		32	(14)
Cash and cash equivalents at the beginning of the period	8	57	71
Cash and cash equivalents at the end of the period	8	89	57

Statement of Changes in Taxpayer's Equity for the year ended 31 March 2025

	General Reserve	
	1 April 2024- 31 March 2025	1 April 2023- 31 March 2024
	£ 000	£ 000
Balance as at 1 April	103	123
Net expenditure	(1,614)	(1,657)
Total recognised income and expense	(1,511)	(1,534)
Funding from Welsh Government	1,616	1,637
Balance as at 31 March	105	103

Notes to the Accounts

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2024-25 Government Financial Reporting Manual (FreM). The accounting policies contained in the FreM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FreM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the circumstances of the Older People's Commissioner for Wales for the purpose of giving a true and fair view has been selected. The policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting Convention

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

1.2 Income, Funding and Expenditure

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

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

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

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

1.3 Property, Plant and Equipment

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

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

Asset lives are normally, as follows:

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

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

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

1.4 Intangible Assets

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

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

1.5 Foreign Exchange

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

1.6 Pensions

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

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

1.7 Prepayments

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

1.8 Low value lease charge

The Commissioner had one short term lease for storage space. This lease came to an end in June 2024. The lease payments are therefore recognised as an expense and charged to the Statement of Comprehensive Net Expenditure on a straight-line basis.

1.9 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.

1.10 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.

1.11 Right of Use Assets

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

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

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

1.12 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.

	2024-25		2023-24	
	£000	£000	£000	£000
	Permanent Staff	Contingent Staff	Total Staff costs	Total Staff costs
Salaries	910	0	910	990
Social Security costs	99	0	99	103
Other Pension Costs	255	0	255	243
Total costs	1,264	0	1,264	1,336

A breakdown of staff costs is included within the Remuneration & staff report on page 59.

3. Other Operating Expenditure

Other operating expenditure consists of:

	Note	2024-25	2023-24
		£000	£000
Information technology		89	76
Specific Programmes		65	59
Professional fees		33	56
Other administrative expenses		46	39
Training & development		21	13
Other accommodation costs		23	16
Rentals under operating leases		4	4
Travel & subsistence		8	4
Audit fees – External audit		19	19
Audit fees – Internal audit		8	9
		316	295
Non-cash items:			
Depreciation of right of use asset	10	16	16
Loss on disposal of PPE	5	0	1
Depreciation of PPE	5	7	7
Amortisation of intangible assets	6	9	9
		32	33
Total		348	328

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
Opinion Poll	29
Production of accessible resources	17
Older People Without Children	10
Housing Older People	9
Specific Programmes	65

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

4. Other income

	Note	2024-25 £000	2023-24 £000
Grant received from South Wales Police		0	9
		0	0
Total costs		0	9

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

5. Property, Plant and Equipment

	Office Equipment	Leasehold Improvements	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2024	6	30	36
Additions	0	0	0
Disposals	0	0	0
At 31 March 2025	6	30	36
Depreciation and Impairment			
At 1 April 2024	5	7	12
Charged in the year	1	6	7
Disposals	0	0	0
At 31 March 2025	6	13	19

Net book value at 31 March 2025	0	17	17
Net book value at 31 March 2024	1	23	24

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 2024	46	64	36	146
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 March 2025	46	64	36	146
Amortisation				
At 1 April 2024	46	59	14	119
Charged in the year	0	2	7	9
Disposals	0	0	0	0
At 31 March 2025	46	61	21	128
Net book value at 31 March 2025	0	3	15	18
Net book value at 31 March 2024	0	5	22	27

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 2025 £000	31 March 2024 £000
Amounts falling due within one year:		
Trade debtors	0	9
Prepayments and accrued income	21	23
	21	32

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

	2024-25 £000	2023-24 £000
Balance at 1 April	57	71
Net change in cash and cash equivalent balances	32	(14)
Balance at 31 March	89	57

The following balances at 31 March were held at:

Government Banking Service	5	52
Commercial banks and cash in hand	84	5
Balance at 31 March	89	57

9. Trade Payables and Other Liabilities

	31 March 2025 £000	31 March 2024 £000
Amounts falling due within one year		
Trade payables	3	4
Accruals	35	30
Balance at 31 March	38	34

10. Right of Use Assets

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

	Buildings £000	Total £000
Valuation at 31 March 2024	79	79
Additions	0	0
Disposals	0	0
Balance at 31 March 2025	79	79
Depreciation at 31 March 2024	16	16
Charge for year	16	16
Disposals	0	0
Balance at 31 March 2025	32	32
Net Book Value 31 March 2025	47	47
Net Book Value 31 March 2024	62	62

Maturity Analysis

	2025 £000	2024 £000
Contractual undiscounted cash flows relating to lease liabilities		
Within one year	19	19
Between one and five years	32	51
After five years	0	0
Sum	51	70
Less future charges allocated to future periods	(2)	(5)
Minimum lease payments	49	65
Included in		
Current trade payables	17	16
Non-current trade payables	32	49
	49	65
Amount recognised in SoCNE	2025	2024
Depreciation	16	16
Interest on lease liabilities	2	2
Amount recognised in Statement of Cashflows (net of irrecoverable VAT)	2025	2024
Interest expense	2	2
Repayments of principal on leases	(19)	(17)
Total cashflows	(17)	(15)

11. Financial Instruments

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

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

There is no material difference between the book values and fair values of the organisation's financial assets and liabilities at 31 March 2025 (31 March 2024; £nil).

12. Finance Leases and PFI Contracts

There are no obligations under finance leases or PFI contracts (2023-24: nil). The Commissioner has not entered into non-cancellable contracts which are leases or PFI contracts (2023-24: nil).

13. Contingent Liabilities Disclosed Under IAS 37

The Commissioner has not incurred any contingent liabilities that are not disclosed elsewhere in these accounts (2023-24: nil).

14. Related-Party Transactions

In 2024-25, the Commissioner received funding of £1,616,000 from the Welsh Government (2023-24: £1,637,000).

The Welsh Government is regarded as a related party.

During 2024-25, neither the Commissioner, nor other members of the Senior Leadership 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.

15. 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 the 11 September 2025 by Rhian Bowen-Davies



Comisiynydd Pobl Hŷn Cymru
Older People's Commissioner for Wales