## Annual report and financial statements 2013/2014



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### Annual report and financial statements to March 2014

The Trustees present their annual report, including their strategic report and the audited accounts.

## Our objectives and activities

Population ageing is taking place in nearly every country in the world as a result of decreasing mortality and declining fertility. The global share of people aged 60 years or over increased from 9 per cent in 1990 to nearly 12 per cent in 2014 and will reach 21 per cent by 2050.

Globally, the number of older people is expected to more than double from 841 million in 2013 to more than 2 billion in 2050. By that time, nearly 8 in 10 of the world's older people will live in low- and middleincome countries.

We are bringing attention to the urgent need to recognise the valuable contributions that older people make to society and to develop policies and programmes to support people at all stages of life, including in older age. Our Strategy to 2015 sets out five objectives:

- **Global action 1:** Enabling older women and men to have a secure income
- **Global action 2:** Enabling older women and men and those they support to receive quality health, HIV and care services
- **Global action 3:** Enabling older women and men to actively participate in, and be better supported during, emergency and recovery situations
- **Global action 4:** Building global and local movements that enable older people to challenge discrimination and claim their rights
- **Global action 5:** Supporting a growing global network of organisations to improve their work with and for older women and men

For each of these global actions, this strategic report sets out the specific performance objectives and our achievements and progress during the year against the key performance indicators.

Each global action section indicates our approaches towards achieving the objectives, highlights key achievements and outlines our plans for next year.

The strategic report also outlines the principal risks to the organisation and how they might affect its future prospects. Our vision is a world in which all older people fulfil their potential to lead dignified, active, healthy and secure lives.

We work with our partners to ensure that people everywhere understand how much older people contribute to society and that they must enjoy their right to healthcare, social services and economic and physical security.

### Strategic report The year in review

*"He needs dialysis, he's in critical condition."* Peter Minoc, talking about Filemon, his 86-year-old father, in Tacloban, the Philippines, 14 November 2013.

Filemon was just one of thousands of older people affected by Typhoon Haiyan. All of us at HelpAge International were shocked at the extent of the loss of life and damage caused by the typhoon, one of the strongest ever recorded, which hit the Philippines on 8 November 2013. South East Asia is ageing faster than any other part of the region, and is highly vulnerable to climate-related natural disasters. Huge numbers of older people were affected by Typhoon Haiyan.

In order to save lives, emergency medical aid had to provide treatment for long-term but serious health conditions affecting older people, such as diabetes and hypertension, as well as prevent epidemics caused by poor sanitation. Older people needed to be seen, heard and helped to rebuild their lives, and to have their own massive contribution to family and community recovery efforts recognised and supported. Such are the new realities of disaster relief in an ageing world.

The HelpAge response made us all truly proud. The staff and older volunteers of the Coalition of Services of the Elderly (COSE) – the Filipino member of the HelpAge network – were among the first to reach the disaster area, and began delivering food and shelter to those affected. They sat with seriously injured older people in hospitals, offering compassion and companionship. After years of our influencing work, the United Nations and key donors such as the UK Government and European Commission saw for themselves the high numbers of older Filipinos in the disaster zone, and made serious efforts to adapt their own, much larger programmes to reach them.

Our response was only made possible because members of the HelpAge network across the world came together to raise funds and show solidarity with those older people caught up in this disaster. Older people's organisations in richer countries extended a helping hand to older people caught up in a catastrophe, illustrating the strength of the HelpAge global network.

### Advancing the global ageing agenda

We can look back with equal pride on a year during which we developed the first global index to rank countries according to the social and economic wellbeing of their older populations. The Global AgeWatch Index measures the quality of life and wellbeing of older people across four key domains – income, health, capability, and enabling environment – in 91 countries. The launch of the Index gained substantial media coverage and the accompanying report was downloaded 88,000 times from our website. The Index stimulated widespread public debate in almost every country featured, new research studies, and the establishment of new government, civil society and academic forums to monitor progress and recommend ways forward.

The HelpAge network – now 111 Affiliates strong – has campaigned vigorously for several years for a UN convention on the rights of older people. The past year saw concrete progress towards this goal, with the appointment of the first UN Independent Expert on the rights of older people, rewarding many years of work across the HelpAge network. We engaged energetically in the debate around the post-2015 Sustainable Development Goals, which will succeed the Millennium Development Goals. Our aim is to ensure that older people are not left behind again.

### **Delivering services**

HelpAge directly reached 1.5 million of the world's poorest or most vulnerable older people and their families over the past year – 75 per cent more than the previous year – with essential services such as healthcare, income generation and emergency response. Valuable in its own right, our work at the community level is also critical for generating evidence to present to governments and other policy makers, which gives us legitimacy to speak and campaign on behalf of older people.

Four out of every ten of the older people we reached live in countries experiencing long-term instability. HelpAge emergency teams reached more people than ever before, battling tough conditions to help older people affected by floods in India and Mozambique, drought in Ethiopia and Kenya, and displacement in Pakistan and Sudan. In response to the ongoing Syria crisis, HelpAge staff worked in the refugee camps of Jordan, and are embarking on a new health intervention in Lebanon.

We supported 3,000 older people's associations with training, grants, and agricultural inputs, and helped them set up savings and loans schemes. These associations helped older people improve their health, their income, and their preparedness for future disasters. They helped us to reach 900,000 older people with services and support.

Our local presence fed into our Age Demands Action campaign through which older people voice their concerns to their governments. There were three global campaign events this year, with 228,000 activists taking part in 60 countries. We are encouraged by growing evidence that Age Demands Action is stimulating concrete government action and commitments in many countries.

### Making change that lasts

HelpAge has continued to focus on creating lasting change for older people, using our partnerships with governments and international organisations. Most older people in developing countries have never contributed to a pension or saved for retirement because they have been self-employed or in informal work. Our calls and support to governments to introduce or improve social pensions have contributed to increased coverage and value of pension schemes in 14 countries, with an additional £267 million a year committed and 1.35 million more older people eligible.

We continued to work with the UN and governments on the provision of appropriate health, HIV and care services for older people. Following years of encouragement from HelpAge, UNAIDS established the first statistics on the number of people over 50 living with HIV. We will continue to work with them to develop responses to the ageing of the HIV pandemic. We enjoy a broad partnership with the World Health Organization, launching a new joint initiative this year to improve how older people's health status is measured, particularly their ability to perform basic daily activities. At national level, HelpAge has worked with governments on health reforms, and has trained health workers in 14 countries. We also expanded our work to influence other humanitarian actors to include older people and other vulnerable groups in their programming.

### Improving organisational effectiveness

We maintained our income at £26.4 million, with particular contributions from Age International, AARP and HelpAge Deutschland within our network, and from other partners including the UK Department for International Development, the Swedish International Development Cooperation Agency and EuropeAid.

We continued to strengthen programme quality and management systems. We reviewed our approach to gender, developed tools to assess the effectiveness of our health work, and established improvement plans against our accountability framework. We published more open data on our work, with 15 per cent of activities now on the International Aid Transparency Initiative registry.

2013/14 is the penultimate year of our current 2010 to 2015 strategy. We are proud to report that we are well ahead of most key targets. But as we develop our Strategy to 2020, there is so much more to do. The HelpAge global network will continue to devote every effort to ensuring that the world's older people are not left behind by their governments or the international community.

We would like to express our heartfelt thanks to our dedicated and experienced staff, donors, Affiliates, partners, and all the older women and men we work with for making this year's impressive achievements possible.

Contrin Con Rosen

Cynthia Cox Roman Chair



Toby Porter Chief Executive Officer





### Global action 1: Enabling older women and men to have a secure income

# Our vision is for all older people to have a secure income.

The reality is that the lack of a secure income is one of the biggest problems facing older people in low- and middle-income countries, where three-quarters of people over 60 live. Millions of older people still do not have a regular, adequate income. Most have had little chance to build up savings or assets due to poverty and low incomes in earlier life. Ageing populations and social changes – including migration, urbanisation and declining fertility rates – are changing family living arrangements and weakening traditional systems of support for older people.

Globally, only half of older people receive a pension. Many have to work well into older age, often in insecure, low-paid jobs. Unless action is taken now to improve the situation for future generations of older people, we estimate that by 2050, 1 billion older people will lack a basic level of financial security.

### What do we want to change?

We want governments to work proactively to ensure that all older people are entitled to receive at least a basic pension. Pensions are an essential way to achieve financial security in older age, and we believe that state-provided social (non-contributory) pensions are the most effective way to provide this. We also want to make sure that older people who want or need to go on working should have access to decent work.

### How are we doing this?

We are:

- Making the case for income security in older age to governments, donors, regional bodies and the United Nations (UN) by building and sharing evidence on how to improve the design, implementation and impact of social (non-contributory) pensions.
- **Providing technical training and support to governments** to improve existing social pensions and strengthen transparency and accountability in their delivery.
- **Supporting civil society and older people** to lobby at national and international level for new or improved pensions and cash transfers, and to monitor the delivery of existing schemes.

- **Improving older people's access to cash transfers** by providing cash transfers in emergencies as well as practical support to access existing cash transfer schemes.
- **Protecting and improving older people's livelihoods** by providing income-generating and rural development activities, vocational and business training, and working together to mitigate the impact of a changing environment.
- Developing older people's resilience to shocks, climate change and natural disasters through direct programming, research and advocacy using our new livelihoods and resilience approaches for older people.

### What did we achieve?

More older people received new or better pensions from expanded schemes – almost double the growth achieved last year in financial terms. Our policy messages, conveying older people's perspectives, continue to influence the development of social protection policies nationally and internationally. And our Global AgeWatch Index 2013 provided new, accessible information on older people's situation to a wide audience.

The new pension schemes we hoped would come into effect in four countries have experienced delays, so our numerical targets for new pension coverage were not reached. However, processes for government approval are at an advanced stage in several countries and we will continue to work to secure their final approval.

New livelihoods and resilience programmes led to considerable growth in the number of older people we are supporting for the first time, although overall, the scale of our programming was lower than previous years because some programmes have now been completed. Positive external evaluations and monitoring of our work indicates that our impact is improving, and that investments in the design of our programmes, research and policy messaging – particularly on food security and livelihoods – are beginning to deliver strong returns.

### Global action 1

### Measuring our progress: We will enable older men and women to access a secure income

Our indicators	Delivered in 2013-2014	Growth or change on last year	Key changes	Our targets for 2010-2014	Where we are at in March 2014		
	Target for 2015: 20 per cent more older men and women in 30 low- and middle-income countries are receiving state non-contributory pensions or benefits						
Number of countries where HelpAge provides technical assistance to governments on social protection (pensions/benefits)	12 countries	3 new countries	New initiatives supporting the governments of Lao PDR, Myanmar and Uganda	26 countries (since March 2011)	25 countries		
Value and coverage of new or improved social protection schemes (benefits/ pensions)	-	£267 million more a year to 1.35 million more older people	Better coverage in 14 countries. Notable changes in Colombia, Kenya, Peru and the Philippines. New pension schemes in Ethiopia, Myanmar, Pakistan and Tanzania are at an advanced stage	£1 billion more per year to an estimated 7.3 million older people (since March 2011)	£1.06 billion to 4.51 million more older people		
Target for 2015: Ho improvements in th			nen and women experience sustain ty in 25 countries	led			
Number of older people's associations (OPAs) involved in income- generating work	3,050 OPAs, with 55,000 members	460 more OPAs, with 15,000 more members	New work or growth in existing programmes in 22 countries, with strong growth in Ethiopia, India, Tanzania and Vietnam	4,450 OPAs, with 144,000 members	5,800 OPAs, with 162,000 more members		
Number of older people working to reduce shocks (disaster risk reduction, seasonal poverty, drought, etc)	105,000 older people, 55% of them women	64,000 more older people, 50% of them women	Growth in 20 countries, notably Ethiopia and Pakistan	165,000 older people, with at least 50% of them women	215,000 older people, 54% of them women		
Number of older people getting new access to financial services	62,000 older people, 58% of them women	24,000 more older people, 54% of them women	Increased access to financial services in 18 countries, notably through new community revolving loans and savings schemes in Cambodia, India, Myanmar and Vietnam	95,000 older people, with at least 50% of them women	94,000 older people, 58% of them women		

### Better pensions and benefits

Together with our global network of Affiliates and partners, we continued to influence governments, the UN and donors to address the issues of ageing and social security. As a result, several governments adopted new or improved pensions or benefits schemes this year. For example:

#### Vietnam

The Government approved a 50 per cent increase in monthly social assistance payments from 180,000 dông (£5) to 270,000 dông (£7.50), benefiting about 1.5 million older people.

#### Kenya

The Government committed to a 53 per cent increase in overall social welfare expenditure for older people, rising to a value of 4.9 billion shillings (£32 million). This means that 164,000 older people are now benefiting from social welfare support, including 10,000 older people under a new Urban Food Subsidy scheme.

#### Tanzania

The Government launched a new phase of the Tanzania Social Action Fund cash transfer programme, prioritising older people and people with disabilities. This scheme will reach 1.2 million poor households by 2015.

#### Uganda

A new National Social Protection Policy was submitted to Cabinet for approval. The policy includes a social pension, contributory pension and health insurance, which could benefit up to 1.5 million older people.

#### Colombia

The Government approved an increase in coverage of the *Colombia Mayor* pension scheme, from 750,000 to 1.25 million older people.

#### Jamaica

The Government committed to a 15 per cent increase in the value of monthly pension benefits paid to 60,000 older people.

### **Technical support to governments**

Many governments are still not prioritising pensions and benefits to older people, believing that such schemes are neither affordable nor effective in reducing poverty. To address these challenges, we build and share evidence of the impact and affordability of pensions, and advise and train governments on the design of new programmes as well as how to improve existing schemes.

Since 2010, we have supported 25 government ministries in this way. Our global social transfers course continued to provide high-level technical training to government and civil society organisations on the design and implementation of pension and benefits schemes. Examples of our support to governments around the world include the following:

#### Ethiopia

We are a member of the National Social Protection Platform and are supporting the drafting of the Government's new national social protection policy, which includes a social pension for people over 70. We continued to pilot a social cash transfer in Tigray. An evaluation showed that this scheme was reducing poverty among older people and helping vulnerable children living with older parents or grandparents to get a better education. This evaluation was a key factor in influencing the development of the new policy.

#### Myanmar

We provided advisers to the Ministry of Social Welfare to develop a social protection policy as part of the new national plan on ageing. This plan includes support for older people's self-help groups and village development committees, which will play an important role in monitoring implementation of the proposed new scheme and ensuring accountability.

#### Kyrgyzstan

Our adviser worked with the Ministry of Social Development to ensure that older people are included in their social protection policies. We also helped to redesign some existing initiatives to take into account the rapidly growing informal economy, which will leave more people without pension entitlements. We produced and tested new standards for different social services for people with vulnerabilities, as well as developing protocols to identify families at risk.

#### Bolivia

We conducted a national study on the impact of the *Renta Dignidad* social cash transfer scheme together with the UN Population Fund and the government's social and economic policy analysis unit (UDAPE), which included a recommendation that the scheme be continued.

### Supporting civil society networks

We support older people and local organisations to effectively influence governments and to raise public awareness on ageing issues. HelpAge supported civil society partners and older people's associations in 25 countries this year to help their governments deliver better pensions, benefits and livelihoods programmes for older people. These initiatives included the following:

#### India

The Government's new National Rural Livelihoods Mission was launched to support 70 million poor people living in rural areas. Our Affiliate, HelpAge India, collaborated with the Government and the Mission to ensure that older people are specifically included in the provisions of this scheme. Seven per cent of all people benefiting from the scheme should be older people (numbering at least 1 million).

#### Kenya

As a result of HelpAge Kenya setting up two community-based organisations in western Kenya, the Commercial Bank and Equity Bank have increased their free training services to older people and introduced age-friendly services such as express counters and specially trained staff. The banks are also working with these community groups to explore how banking services can be made even more accessible to older people.

#### Mozambique

As the Government implements its new social protection law, we have provided funding and training to the Civil Society Platform for Social Protection and the national older people's organisation, Forum da Terceira Idade, to strengthen their advocacy work. We trained older people in five provinces to use our community monitoring system so that they could gather data and evidence on any problems in the delivery of cash transfers. Their evidence was used in discussions with government officials and is helping to provide solutions to these locally identified delivery challenges.

#### Ethiopia

We helped older people's representatives to participate in national consultation meetings on the post-2015 development dialogue. They also took part in government task forces working on the next phase of the National Development Plan and changes to the Productive Safety Net Programme, which could benefit more than 600,000 older people with regular cash transfers.

## Improving and protecting older people's incomes

Many older people in developing countries continue to work well into older age. For some, this is by choice; but often, life-long poverty, a lack of savings and the absence of a pension mean they are forced to continue working. This year, older people improved their livelihoods through income-generating activities and training in 28 countries, which we delivered with 3,000 older people's groups and associations.

Supporting older people to protect their incomes and livelihoods from shocks (drought, floods, conflict and other risks) continues to be a key focus of our work, and this year we helped 105,000 older people across 18 countries to improve their resilience to crises. We assisted communities to run schemes such as group savings and revolving loans, which gave 60,000 older people in 20 countries the ability to save, access money in times of crisis, and invest in and manage their own income-generating activities. Examples of this practical work include the following:

### Democratic Republic of Congo (DR Congo)

We piloted a scheme helping 275 older people displaced by the conflict to set up business groups and forge links with a local bank. They deposited loans from the project and personal savings at the bank, which gave them access to other services such as group loans. All loans were repaid and a revolving fund was created that has already provided loans to 60 other older people, as well as raising funds to run social and recreational activities.

#### Jamaica

We provided direct assistance to 600 older people whose farms were damaged by Hurricane Sandy in late 2012, providing seeds and tools and helping them restock their animals. People's livelihoods are recovering rapidly, enabling households to build up food supplies, hire labourers, and pay their grandchildren's school fees.

#### Myanmar

We gave training and practical support to 4,000 older farmers and small businesses under the multi-donor funded Livelihoods and Food Security Trust Fund, which aims to improve the situation of poor and vulnerable families in cyclone-affected areas. Early monitoring showed that people were reporting better incomes, and that our skills training was particularly well received and effective.

#### Tanzania

We funded our partners – the Morogoro Elderly People's Organization, Sawaka-Karagwe, and the Tanzania Mission to the Poor and Disabled – to provide livelihood support to 2,200 older people (mainly distributing goats, chicken and ducks) and to issue small grants from community revolving loan schemes to help people set up or expand small businesses. Older people who benefited report better regular incomes and nutritional status, and noted that the activities have helped strengthen family relationships and enabled them to join in community activities more easily.

#### Vietnam

Our partners provided substantial funding (almost  $\pounds$ 1.5 million) for 425 intergenerational self-help committees, which enabled 7,500 small loans to be issued to older people. We also trained committee members to do their own local fundraising (they have raised more than £22,000 this year), which will help them become self-sufficient over time.

### Influencing regional and international bodies and donors

Changing attitudes and practice of key international and regional actors is an essential part of our work to ensure that older people's needs and ageing issues are reflected in aid policy. Our policy-influencing work is informed by evidence and data on income security that we communicate through our new Global AgeWatch Index, the Pension Watch website, and in our media and online work.

This year, we continued to develop our relationships with influential multilaterals – for example, the European Commission, the World Bank, the Inter-American Development Bank, the UN Social Protection Floor Initiative and the International Labour Organization – and participated at the World Economic Forum as a member of the Global Council on Social Security. We continued to strengthen our relationship with the World Bank in particular through joint publications and facilitating training sessions on its Core Course on Pensions.

At regional level, we collaborated with the Association of Southeast Asian Nations (ASEAN), the East African Community and the Southern African Development Community on a wide range of social protection issues, and held regional conferences on social pension systems in East Asia and Latin America. Social protection for older people has also been a significant theme within the regional consultative meetings on the post-2015 global development agenda.

As the livelihoods of the majority of older people in Africa, Asia and the Caribbean depend on agriculture, last year we increased our efforts to raise awareness of the situation of older farmers within international food security and livelihoods fora. We presented papers at the first session of the UN working group on the rights of peasants and other people working in rural areas, asking for and receiving explicit acknowledgement in the draft declaration of the rights of older farmers and older people working in rural areas. In recognition of our strong policy work on livelihoods, we were one of only a few civil society organisations to attend the Technical Preparatory Meeting for the Second International Conference on Nutrition (ICN2) (to be held in November 2014), hosted by the Food and Agriculture Organization of the UN and the World Health Organization. As a result, governments represented at the conference will discuss issues around older people and social protection.

### Research, learning, and building the quality of our work

We continued to research the economic situation locally, nationally and globally, and its impacts on older people – especially on older women and men engaged in farming – so that we can develop sustainable livelihoods solutions, including increased access to cash transfers. Such studies are an increasingly important aspect of our work to build evidence of the income security needs of older people in low- and middle-income countries and to design our actions in programme and policy work. Examples of the work undertaken this year are:

#### The ageing of farming populations

We analysed agricultural census data to identify the rates at which farm populations are ageing in different regions of the world. This kind of analysis has never been conducted before. It breaks new ground in understanding ageing issues in rural development and smallholder agriculture, and so provides better analysis of the rural population for all stakeholders engaged in rural livelihoods and development.

#### Bangladesh study on income security of older people

We carried out research with the Human Development Research Centre to explore the social and income security of older people in Bangladesh, examining the social and economic aspects of ageing and its relationship with income security. This work has helped to influence the design of the country's draft national social protection strategy.

### Livelihoods of older people in Sindh province, Pakistan

This research study revealed that in 10 per cent of all households in the research areas, older people are the sole source of income. It also showed the extent to which the rising costs of staple foods and lack of access to credit and poor health affects households headed by older people. The study compared the different models of older people's associations that HelpAge supports. This research is being used in our discussions on a new provincial action plan on ageing, and how older people's associations can contribute effectively to the plan.

### Our plans for 2014-2015

We will continue our efforts to influence the introduction of new or improved social protection and pension schemes in Bangladesh, Ethiopia, Myanmar, Pakistan, Lao People's Democratic Republic, and Tanzania. We will support older people to lead advocacy and campaigning work to extend access to new and existing pensions and benefits schemes in 20 countries, including new work in southern Africa and Eastern Europe. The Global AgeWatch Index 2014 will focus on the impact and necessity of social pensions to ensure income security in older age.

In addition, we will continue our research work on social protection in 10 countries to meet the everincreasing demand for better evidence to support our policy messaging. We will use recent studies on the effectiveness of our advocacy work around social protection, nationally and globally, to help us reflect on our approaches and identify areas to focus on in future activities.

Beyond our work in social protection, we will implement programmes to improve and protect older people's livelihoods in more than 25 countries. Our teams in 12 countries will start or enhance their work on resilient or "climate-smart" rural programmes, integrating disaster risk reduction training and practices to reduce the impact of shocks on older people's incomes.

We will use newly developed tools to conduct "older people-sensitive" livelihood assessments, targeting three country programmes and sharing the outcomes within our Food Security and Livelihoods working group. Our livelihoods research will continue, with more studies on the situation of older farmers, and new research in Asia. We will also initiate a review of our livelihoods work in urban contexts.

### Global action 2: Enabling older women and men and those they support to receive quality health, HIV and care services

Our vision is for older people to receive quality health and care services, and to be included in the response to HIV and AIDS, whether they are at risk of infection, living with HIV or caring for others affected by HIV.

The reality is that most older people in low- and middle-income countries are not able to maintain an active life because they have poor access to appropriate health, HIV and care services. They find it hard to get to see a doctor, afford medicines, or get the training and support they need to look after themselves and those they care for. Few low- and middle-income countries are investing adequately in training health workers, improving their health and care systems, or building the infrastructure needed to support their ageing populations. In particular, governments are not responding adequately to the increase in noncommunicable diseases (NCDs) through effective prevention and control strategies.

### What do we want to change?

We want to convince policy makers of the implications of population ageing on health systems and persuade them to include older people explicitly in key policies and programmes so that they respond to older people's need for quality health, care, and HIV services. We want older people to enjoy better health by having good access to appropriate, affordable services.

### How are we doing this?

We are:

- Delivering and developing models and standards for health, HIV and care services for older people and those in their care. We focus on improving access to age-appropriate primary health services, better nutrition, HIV prevention and treatment services, and implementing community, home-based and self-care initiatives.
- **Training health, HIV and care providers** so that they can deliver better services for older people. Much of our training targets basic- and mid-level health professionals and community volunteers.

- Lobbying for changes in government policy and practice to recognise, finance and implement adequate responses to older people's health, HIV and care issues. Running Age Demands Action campaigns on World Health Day 2014 to advocate for government and World Health Organization (WHO) action on supporting healthy ageing and service provision for NCDs. Campaigners advocated with their governments and the World Health Organization (WHO) to take action to support healthy ageing and improve services for people with non-communicable diseases.
- Raising awareness among international and regional policy makers on older people's health and care issues. We are building quality evidence for WHO consultations on ageing and health in Africa and preparation for the WHO World Health Report 2015 focusing on older people's health.

### What did we achieve?

This year we met or exceeded our targets for the number of older people receiving quality health, HIV or care services. More than 900,000 older people accessed these services in 27 countries, 40 per cent of whom received help for the first time. We are encouraged to see growth in work related to NCDs and mental health and a growing body of partners in this field. We achieved our target for the number of countries where we are involved in training health staff and community volunteers. Although we started new work in new locations to support practical care for older people, overall, the volume of this work was about 10 per cent lower than last year, and we continue to seek funding to address this.

We still face technical challenges in measuring how our work achieves better health outcomes for older people. But we received new funding to test and improve our ways of measuring impact in Latin America, while a major new health programme in four African countries will more systematically measure older people's health status to ensure that our work is effective.

We made further progress in influencing UNAIDS and WHO to recognise and respond to the health and care needs of older people. But our efforts to influence the US Agency for International Development-funded Demographic Health Survey (DHS) to include people aged 50 and over continue to meet obstacles. The DHS is used by many countries and could increase the available evidence on older people's health needs and the prevalence of HIV as well as actions to mitigate its spread.

### **Global action 2**

### Measuring our progress: We will enable older men and women and those they support to access quality health, HIV and AIDS and care services

Our indicators	Delivered in 2013-2014	Growth or change on last year	Key changes	Our targets for 2010-2014	Where we are at in March 2014		
	Target for 2015: Older men and women in 15 countries can prevent and manage chronic illness						
Number of countries where we train and support health professionals to better support older people	16 countries	4 new countries	New engagements in government staff training in Bolivia, Colombia, Peru and Vietnam	18 countries	18 countries		
Target for 2015: Ol free access to age-			ountries receive guaranteed				
Number of older people reporting increased access to health services	915,000 older people, 60% of them women	383,000 more older people, 60% of them women	Health outreach grew in 28 countries, particularly in Colombia, Ethiopia, Nepal, Sudan and Tanzania. Growth in eyecare outreach is also notable	710,000 older people, with at least 50% of them women	1 million older people, 62% of them women		
Target for 2015: Ol appropriate HIV ar			ountries receive				
Number of countries where we are working to increase access to antiretroviral treatment or support services for older people and family members living with HIV	5 countries	No change	Continued focus on data on older people and formative work to develop partners in southern Africa; East African Community (EAC) Realigned HIV and AIDS Multisectoral Strategic Plan 2012- 2014 revised to recognise older people as a group needing specific support	6 countries	6 countries		
Target for 2015: Ol primary healthcare			a range of appropriate				
Total number of older people with improved access to community- based care	63,000 older people, 65% of them women	23,000 more older people, 63% of them women	Further outreach in 23 countries, notably in DR Congo and Vietnam. Also growth in mental health community care services in Latin America	120,000 older people, with at least 60% of them women	132,000 older people, 65% of them women		
Number of older people reporting improved health status (due to improved access, service delivery, self-care, improved income, etc)	401,000 older people, 59% of them women	204,000 more older people, 60% of them women	More systematic use of our pilot monitoring tools was included in a new four-country health programme in Africa. New funding has been secured to elaborate and extend the use of pilot tools in Latin America. In-depth reviews of the impact of our health interventions were completed in Cambodia and Tanzania	450,000 older people, with at least 60% of them women	532,000 older people, 63% of them women		

### Helping older people access appropriate health, HIV and care services

Receiving treatment for communicable and noncommunicable diseases, and having the information to prevent or manage them, is essential for older people to remain active and live with dignity. Through our direct work, our funding for partners, and building relationships with governments, we helped more than 900,000 older people access health, HIV and care services in 27 countries – 30 per cent more people than last year. This rise was mostly due to government policies being put into practice in Tanzania – where 600,000 older people were able to access government services – and by greater outreach and services on eyecare.

We did more this year to prevent ill health and treat poor health through outreach to older people in remote areas, as well as preventing, managing and treating chronic diseases and NCDs. Training health and care staff remained a key part of our work, covering 1,800 government and local agency health staff and 2,500 community health, HIV and care workers or volunteers.

These services reached thousands of older people this year. For example:

- 105,000 older people received basic health services at health camps and mobile medical units in areas where health facilities are hard for older people to reach.
- 135,000 older people had their eyesight tested and were checked for eye diseases, resulting in 50,000 treatments or surgeries.
- 110,000 older people received free or subsidised health services because of our help in getting legal documents to prove their age or poverty status.
- 50,000 older people took part in healthy ageing activities, such as exercise classes and preventive health education, mainly in Asia and Latin America.
- 5,000 older people in Africa accessed HIV counselling and testing services; half of these people also accessed antiretroviral treatment.
- 20,000 older people received regular home care or visits. Double this number took part in regular social activities in centres and clubs.

Here are some specific examples of how we helped older people get better access to health and community care services:

#### Ethiopia

Three new eyecare units at regional hospitals provided screening and other services to 60,000 people, most of them older people, including 5,000 operations. We funded the renovation and equipping of these units, and trained their staff.

#### Latin America

We are working with five partners in Bolivia, Colombia and Peru and national Alzheimer's associations on a mental health programme, Forget Me Not, to tackle the low levels of knowledge about dementia among communities and primary health workers. Through Fundación Horizontes in Bolivia and the Institute of Memory, Depression and Risk Disease (IMEDER) in Peru, we provided training for 568 staff in primary healthcare centres on how to detect and manage dementia. Our partners ran 40 public awareness campaigns about Alzheimer's disease, reaching 28,000 people.

In addition, in Peru and Colombia, our partners Grupo Vigencia and Action Familiar Alzheimer (AFACOL) ran training courses for 908 carers. In Colombia, we provided funding to the Development and Peace Network of the Montes de Maria Foundation to collaborate with the Government's psychosocial care programme for those affected by the conflict to explore how to extend this programme into rural areas for the first time.

#### Vietnam

Our partners and Affiliates – the Vietnam Association of the Elderly, the Vietnam Women's Union, the Center for Ageing Support and Community Development, and the Fatherland Front – provided training and support to 370 intergenerational self-help committees in eight provinces. Their support enabled these committees to reach 19,000 older people (including those from minority ethnic communities and people with disabilities). Activities included home visits, and running health education and physical exercise sessions. The committees worked with local health agencies and government health centres to provide around 13,000 older people with regular access to a doctor.

We also developed and supplied health education materials (specially designed for those unable to read) on 18 health topics, including how to stay healthy in old age and how to prevent and manage non-communicable diseases. And we trained 2,600 homecare volunteers to support older friends and family.

### Changing government policy and practice

For our work to be effective and have lasting impacts, we helped governments improve their health and care policies and infrastructure to better support their older populations. We are working hard to persuade governments to increase the number of health professionals who are able to diagnose and treat older people's health conditions and to improve the standards of care they provide. This year, we provided training to health staff in 16 countries, with new initiatives in Bolivia, Colombia, Peru and Vietnam. This was designed either to support the delivery of existing government commitments or to encourage new interest and initiatives, particularly on mental health.

Some of our key successes include:

#### Myanmar

A national ageing policy was submitted to Parliament that includes a commitment to improve basic health services and long-term care facilities for older people, incorporating some of the ways of working we have developed. These include initiatives in health insurance, self-care and healthy ageing, the prevention and treatment of non-communicable diseases, home and community-based care, and geriatric training for health staff.

#### Kenya

Our work on the National AIDS Strategic Plan 2014-2018 is an example of how we are supporting older people to represent themselves to governments. Further to our efforts to ensure that data on older people were included in the National AIDS Survey in 2012, the results of this survey showed that HIV is no longer an issue only for younger age groups, but increasingly a reality for those over 50, with prevalence generally declining in the younger age groups and increasing in those in older age. In response to this, the National AIDS Control Council and HelpAge Kenya organised an older people's conference to discuss their recommendations for the new strategic plan, which will be finalised in mid-2014. Similar advocacy work on HIV was carried out with older people's groups in Ethiopia, Mozambigue, South Africa and Uganda.

#### Kyrgyzstan

The Ministry of Health included HelpAge as a member of the national committee on non-communicable diseases. As a result of our community initiatives and advocacy work, the prevention of NCDs was included in the new National Health Strategy to 2020. Due to our successful lobbying, the Government invited us to develop our recommendations for dedicated geriatric services and the creation of a gerontology centre in the capital as part of a working group to develop and implement a national NCD strategy.

### Influencing international and regional policy and practice

International and regional commitments and policies that include older people's health, HIV and care needs play an essential role in influencing the actions of national governments. Here are some examples of our policy influencing work this year:

### UNAIDS: disaggregating data on older people and HIV

For the first time, UNAIDS has gathered statistics on the number of people aged 50 and over living with HIV in all regions of the world. They published these age-disaggregated data in *HIV and aging: a special supplement to the UNAIDS report on the global AIDS epidemic 2013.* Our advocacy work also resulted in the UNAIDS Monitoring and Evaluation Reference Group submitting a formal request to USAID to amend its templates for Demographic and Health Surveys and AIDS Indicator Surveys to include men and women over the age of 49, which will provide vital data on older people's situation.

### World Health Organization (WHO) conference on innovations in ageing

At this conference, we presented our work to find better ways to measure older people's health status in relation to "functionality" – which means a person's ability to perform everyday tasks. Our innovation was well received and generated further interest within WHO. HelpAge was also invited to attend the first meeting of the Global cooperation on Assistive Technology, to be convened by WHO in 2014. This is an important opportunity to influence WHO strategy and policy on ageing and health.

### East African Community (EAC) Realigned HIV and AIDS Multisectoral Strategic Plan 2012-2014

In collaboration with the Regional Inter-Agency Task Force for East and Southern Africa, HelpAge had proposed some amendments to the EAC's Realigned HIV and AIDS Plan so that older people were recognised as a specific group requiring support. These amendments were accepted and the plan was subsequently approved. It means that the governments of Burundi, Kenya, Rwanda, Tanzania, and Uganda are committed to taking action to mitigate the impact of HIV and AIDS on older people and children.

### Raising awareness of older people's health, HIV and care needs

### Age Demands Action on Health campaign

In 26 countries, more than 30,000 campaigners – a sixfold increase on last year – took part in events to raise public and media awareness on issues around older people's health. Media coverage of the events had the potential to reach 36 million people worldwide. In many of these countries, campaigners also met with senior politicians and government officials to present their concerns. These events, designed and led by older people, achieved a number of pledges and commitments from government. Examples include the following:

- The Ghana Health Service pledged to incorporate older people's health needs into a five-year mediumterm development plan. This includes giving older people priority for treatment, and lowering the eligibility age for free or subsidised services from 70 to 60.
- The Indonesian Government committed to improving the prevention and monitoring of high blood pressure among older people by setting up dedicated units in 3,000 public health centres nationwide. The Ministry of Health estimates that 65 per cent of the country's 237 million people have high blood pressure.

### Our plans for 2014-2015

We will continue to expand our programming to improve health, HIV and care service delivery in our focus areas: giving older people better access to appropriate services, nutrition, HIV prevention and treatment, and community, home-based and self-care. We will begin a new four-country programme in Africa that will bring together our work on health and pensions to reduce the number of older people living in poverty. We will continue to deepen our relationships with governments to encourage them to reform national health policies and to implement further training of basic- and mid-level health professionals and volunteers.

In line with our review and learning on improving health outcomes, we will undertake new programmes and research to improve our understanding of the factors that influence health status, function and wellbeing. This will include research on measuring healthy ageing, the links between HIV and NCDs, and the impact of transport and mobility.

There are important opportunities next year to influence the debates on international policies relating to ageing and health, both through our alliances and independently. These include the World Health Report on ageing and health in 2015, new guidelines on antiretroviral treatment for older people, and further work on indicators and data on treatment, care and support, as well as monitoring the impact of HIV on older people.

We will continue to ensure that our work with older people in their communities is linked to the policy and practice messages we want governments and service providers to act on. We will also continue to support older people to take the lead in delivering their messages themselves to governments and international actors, particularly around activities within our Age Demands Action on Health campaign linked to World Health Day events.

### Global action 3: Enabling older women and men to actively participate in, and be better supported during, emergency and recovery situations

Our vision is that older people affected by crises and disasters receive the assistance and protection they need, in accordance with humanitarian principles.

The reality is that while older people are now generally acknowledged as being particularly vulnerable in conflict and disaster situations, the organisations and institutions that provide humanitarian assistance are still failing to meet their needs. Significant progress is being made in improving the policy and practice of some major humanitarian providers (NGOs and UN agencies) and donors.

Yet the humanitarian response system is still failing to address older people's needs at all stages – from emergency preparedness to assessment, response and recovery. Few humanitarian responses provide healthcare specifically designed to meet older people's needs, and very few assess and respond to older people's nutritional needs; few ensure that basic services are accessible to older people with limited mobility; and few recognise older people's capacities and provide them with opportunities to rebuild their livelihoods.

### What do we want to change?

We want humanitarian policy makers and aid workers to understand how humanitarian crises affect older people, and to provide an appropriate level of funding and programming support. We want all organisations to include older people in their emergency response programming, in accordance with humanitarian principles.

### How are we doing this?

#### We are:

• Responding directly to older people's basic and other needs in emergencies and supporting their own recovery efforts afterwards.

- Ensuring that disaster preparedness planning uses the valuable local knowledge that older people have and addresses their needs. We are strengthening disaster preparedness planning by investing in technical expertise, adhering to good practice guidelines, and using a new system (ALERT) to improve the timeliness and effectiveness of our response.
- Building a body of operational experience and sharing our technical expertise on how older people can receive effective assistance and protection in emergencies.
- **Producing strong evidence and guidance** to share with other providers of humanitarian assistance, and communicating this effectively.
- Providing a high-quality service to other humanitarian actors to help them integrate and mainstream older people in their policy and programmes. Our new Age and Disability training programme for humanitarian staff is helping us achieve this.

### What did we achieve?

We significantly exceeded our targets this year, due to the exceptional support provided by our Affiliates and our investments in building our expertise and capacities in humanitarian response. This meant we were able to respond rapidly to the crisis in the Philippines and many other emergency situations. Responding to the crisis in South Sudan was particularly challenging, although we did initiate secondments within the country and provide support to refugees from South Sudan in Ethiopia.

We also enhanced our work to influence the policies and practice of other agencies and donors, not only through our engagements at headquarters levels, but increasingly at national levels. Our initiatives on the ALERT system and Age and Disability training have been instrumental in building new partnerships and strengthening existing ones, covering international and national partners and governments. We are also strengthening the evidence base on the exclusion of older people and other vulnerable groups in humanitarian response, further supporting our ability to influence other humanitarian actors.

### **Global action 3**

### Measuring our progress: We will enable older people to actively participate in and be better supported during emergency and recovery situations

Our indicators	Delivered in 2013-2014	Growth or change on last year	Key changes	Our targets for 2010-2014	Where we are at in March 2014
Target for 2015: Ol to prepare for, with			direct assistance from us and our pergencies	partners	
Number of countries where we provide humanitarian assistance or recovery programmes	16 countries	2 new countries	Major intervention in the Philippines. New responses to the Syria crisis and in the Dominican Republic	25 countries	27 countries
Total number of people benefiting from emergency response and recovery programmes	507,000 people, 56% of them women	394,000 more people, 56% of them women	Major responses in the Philippines, Ethiopia, Kenya, India and Sudan	465,000 people, with at least 55% of them women	865,000 people, 57% of them women
			eies recognise and respond to the n edness, response and recovery	eeds and capa	icities
Number of countries where we work to improve national disaster preparedness and response plans	14 countries	3 countries	New national-level engagements in Nepal and also by our Affiliates in India and Sri Lanka	23 countries	23 countries
Number of humanitarian agencies that specifically respond to older people's needs in their policy and programmes	15 agencies	Partnerships with 5 more agencies	New partnership initiatives on disaster preparedness (ALERT), humanitarian staff training on Age and Disability, and with the global Health and Nutrition clusters	24 agencies	22 agencies

### Responding to emergencies and early recovery

The specific needs of older people are often underserved in emergencies and early recovery programmes, although we are making progress in persuading agencies and donors to address this gap. Our emergency response continued to improve this year, reflecting our investments in capacity building for needs assessment, health, livelihoods, and disaster preparedness and training. Our achievements this year include the following:

- We responded to emergencies in 16 countries, providing support to 500,000 older people and their families and community members – double the level of our work last year.
- We supported more than 200,000 people affected by Typhoon Haiyan in the Philippines, and 60,000 people affected by Cyclone Phailin in India. The ability of our Affiliates to rapidly mobilise funding and support for our response was exceptional and a model to be replicated in future major emergencies.
- We supported older people affected by drought in Ethiopia and Kenya, helping 95,000 women and men to restart their farming activities or find new forms of livelihood.
- We responded to severe flooding, including ongoing disaster preparedness work, in four countries: Bolivia, Cambodia, Mozambique and Sri Lanka.
- We assisted older people affected by conflict and displacement in six countries: Colombia, DR Congo, the occupied Palestinian territories, Pakistan, Sudan, and in Jordan and Lebanon (in response to the Syria crisis). We also delivered support to people affected by the conflict in South Sudan.
- We implemented innovative approaches to emergency response for example, introducing electronic payment of monthly cash transfers in Syria and providing peer trauma and support counselling in the Philippines.

### Building preparedness and risk reduction

When preparing for crises, we want to ensure that governments and agencies take into account the specific needs of older people. Therefore, this year, we focused on improving national and sub-national disaster risk reduction policies and building the capacities of other agencies in 14 countries. Our most substantive engagements were in Bangladesh, Bolivia, Jamaica, Nepal, Pakistan and Myanmar, often working closely with government and relevant consortia.

We also made greater use of our two global preparedness initiatives, both within our own work and promoting them to other agencies:

#### ALERT emergency preparedness tool

We developed an expanded version of our ALERT tool, which was designed to improve the timeliness and effectiveness of humanitarian response, and which has attracted considerable interest among donors, UN bodies and international agencies. We have set up a consortium including Oxfam, CARE, Concern, Islamic Relief and Handicap International, which is committed to training staff to use this tool in 12 countries. This presents a major opportunity to promote better inclusion of older people and other vulnerable groups within preparedness planning.

### Age and Disability training programme (formerly HOPE)

Our focus this year was on training other agencies to use our new training programme. We delivered it in six countries, including Bangladesh, Ethiopia, the Philippines, South Sudan, Lebanon and Jordan (as part of our response to the Syria crisis). We also trained field and headquarters staff from UNHCR and Tearfund. Having set up a consortium with the international NGOs Handicap International, CBM (formerly Christian Blind Mission) and RedR, our materials now include new modules on disability and have been adapted for use as an e-learning tool.

Here are some examples of how we supported older people in emergencies, early recovery and disaster risk reduction this year:

#### Typhoon Haiyan, the Philippines

We provided food aid, hygiene kits, shelter and other non-food items to 40,000 households (200,000 people) in 12 municipalities in Leyte, Negros Occidental and Northern Cebu. We secured funding to support a threeyear recovery programme and to date, 9,000 households have received rice seeds and fertilizers to restart farming activities. We have enabled older people to play a key role in our response wherever possible. For example, leaders from the Coalition of Older People's Associations of the Philippines provided informal psychosocial support to 1,800 older people and their family members. We also established an Age and Disability task force, with CBM and Handicap International, to monitor whether the ongoing response and recovery efforts of government and other humanitarian agencies are inclusive of older people and other vulnerable groups.

#### Ethiopia

As part of our response to chronic drought and food insecurity in Tigray state, we helped set up community risk reduction groups in 12 villages. We provided training for these groups in emergency planning, including how to protect their livelihoods against drought. Securing and managing water sources remains an essential part of our work, so we built new cisterns, livestock ponds and water harvesting structures in seven villages, alongside an initiative to restock goats and cows. We also introduced two innovations: a "buddy self-help system" partnering older people with older or younger people, so that in times of stress, "buddies" can ensure their wellbeing; and bringing together environmental scientists and older people to use knowledge and experience from studies and traditional learning to inform risk reduction plans.

#### India

Millions of people were displaced, losing their homes and livelihoods, as a result of Cyclone Phailin along the east coast and because of flooding in the north of the country. Our Affiliate, HelpAge India, supported 5,000 households in Odisha state, distributing food and essential supplies and providing health services to 60,000 people through its mobile medical teams. New work is continuing in the affected areas to provide ongoing health services and to help older people rebuild their livelihoods.

#### Kenya

We have been supporting older people and their families in response to the chronic drought in Turkana and Mandera counties. This included providing 50,000 people with access to clean and reliable water for household use and to sustain their livestock. We also ensured that older people were able to access benefits and entitlements, setting up community "helpdesks" to improve information flows between older people, community members and local government structures.

#### **Dominican Republic**

We funded our new Affiliate, ALA Dominicana, to assist older Haitian refugees who had been excluded from humanitarian services in the country because of discrimination against all Haitian refugees. Together, we set up older people's associations in eight communities, helping 1,600 older refugees get the documentation they needed to access food, water and essential supplies. They also negotiated access to local health services for older people. We continue to advocate with the Government and other service providers so that they recognise and address older refugees' needs and capacities.

### Building evidence and technical guidance on how to include older people in emergency response work

To persuade humanitarian actors to address the specific vulnerabilities faced by older people in emergencies, we produced studies on the challenges facing older people in emergencies. We drew on our experience to produce and distribute guidance materials for HelpAge staff and staff of other humanitarian agencies. Our work this year included:

### Highlighting the role older people's associations play in emergencies

Using a review of our global programming and field visits to DR Congo, the Philippines and Pakistan, we were able to illustrate the active role that older people's associations play in emergencies. It showed the value and feasibility of older people's active participation in response and recovery work. One notable example from DR Congo, following the M23 rebel insurgency, shows how an older people's association, independent of other support, was able to collect data on the numbers and needs of older people and ensure that these were addressed by agencies on the ground.

### Drawing attention to malnutrition among older people

As part of our efforts to draw attention to the problem of malnutrition among older people, during and after emergencies, we undertook several important initiatives this year. Working with Médecins Sans Frontières (MSF), we developed a new universal MUAC tape (Mid Upper Arm Circumference) to measure malnutrition in adults and older people. Research in Haiti with the Liverpool School of Tropical Medicine and Save the Children UK concluded that as older people are often the sole provider for dependants, this role should be explicitly recognised and older people should have better access to livelihoods support following disasters. We also began to research a simpler and more effective way of rapidly measuring malnutrition in older people.

We are working on this with two partners, Valid International and Brixton Health, and have already completed initial field testing in Ethiopia. We are now collaborating with the Global Nutrition Cluster to develop an e-learning module.

### Assisting refugees and those displaced by the Syria crisis

We published a major study with Handicap International, called *Hidden victims of the Syrian crisis: disabled, injured and older refugees,* highlighting the needs of older and disabled Syrian refugees in Jordan and Lebanon. The study showed that older people account for 5 per cent of the refugee population (as opposed to the official figure of 3 per cent), and that when compared to the general refugee population, older refugees are disproportionately affected by physical impairment and psychological stress (65 per cent), with over half also affected by chronic disease.

We also published another study that has been widely disseminated, entitled *Assessment and mapping of vulnerabilities: unmasking the Syrian population.* Commissioned by UNICEF and the Protection Cluster's Protection Mainstreaming Working Group, this study produced a vulnerability analysis and mapping of best practice for including vulnerable groups in the response to the Syria crisis.

### The impact of the Great Eastern earthquake on older people in Japan

Produced in partnership with the Japanese College of Nursing and the Japanese Red Cross Society, this report highlighted measures that could have been taken to promote preparedness and provide protection for older people in disasters. It also reveals the role older women and men have played in rebuilding their lives and communities in the recovery phase.

### Strengthening global and national partnerships

This year, we supported and encouraged 15 humanitarian agencies and donors to respond more actively to the needs of older people in emergencies and early recovery. Our two initiatives – the ALERT tool and Age and Disability training programme – have generated considerable interest, enabling us to strengthen our relationships with humanitarian agencies at global and national levels.

We have also continued to focus on changing the policies of major humanitarian donors – the European Commission's Humanitarian Aid department (ECHO), the UK government's Department for International Development (DFID), and the United States Agency for International Development (USAID)'s Office for Foreign Disaster Assistance. Our partnership with DFID led to a new commitment on its part to request disaggregated data on age and disability within humanitarian funding proposals. DFID has requested our support to implement this commitment going forward.

Some examples of our partnerships and their outcomes include the following:

#### ECHO's new gender policy and Gender-Age Marker

We have taken a very positive step forward in promoting the delivery of age-inclusive programming, with ECHO's launch of a new gender policy and Gender-Age Marker, which for the first time makes age and gender analysis a requirement for ECHO funding. Our role in influencing these important agendas for ageing follows the positive evaluation of our humanitarian policy and training programme in 2012.

#### World Food Programme (WFP) and the global Food Security Cluster

Our work with the World Food Programme and the global Food Security Cluster continued to provide opportunities to influence global and local practice. We helped raise the profile of older people in WFP food security assessments and operational guidelines in programmes in the Philippines, South Sudan, and in the Syria response. This work also led to a new partnership agreement with the food security cluster, Oxfam and the International Federation of Red Cross and Red Crescent Societies to design improved approaches to genderand age-disaggregated data collection and analysis in assessments and programming.

### National policy and guidelines on disaster risk reduction, Pakistan

We contributed a chapter on the specific situation of older people and people with disabilities to this new policy. We also formed a new consortium with partners CARE International and Diakonie (DKH), and are working with the Centre for Disaster Preparedness and Management at the University of Peshawar and the National Disaster Management Authority to run risk reduction activities and monitor the implementation of the new national policy.

#### Nepal Risk Reduction Consortium

We hosted a national-level preparedness workshop, introducing the ALERT tool and our Age and Disability training programme. Participants included representatives from government and aid agencies such as Save the Children, WFP and the Nepal Red Cross Society. Our intervention led to new partnership agreements with members of the consortium to jointly design programmes and advocacy initiatives, including a conference on approaches to urban community-based disaster risk reduction. The Government also invited us to contribute to the finalisation of their public messaging on how to prepare for floods and landslides.

### Our plans for 2014-2015

We will respond to emergencies wherever practicable, continuing response and recovery work in at least nine countries and planning new work and partnerships in DR Congo and South Sudan. We will continue to build rapid response teams in East Asia and in East, West and Central Africa.

We will expand the outreach and implementation of our core initiatives, the ALERT tool and our Age and Disability training, in 12 countries, using these to deepen existing partnerships and forge new ones. We will continue to highlight older women and men's specific vulnerabilities during and after a crisis, and to promote best practice, focusing on nutrition and food security, healthcare, and psychosocial and mental health. We will publish practical guidelines on the role of older people's associations in emergencies and livelihoods support, focusing on practical market assessment techniques and protection.

We will review the effectiveness of our emergency programme approaches, examining our indirect interventions in partnerships and through secondments, covering our work related to the Syria crisis, and in DR Congo and South Sudan.

We will continue to influence the policies and programmes of humanitarian actors and donors, publishing a further Humanitarian Financing Report and preparing for the World Humanitarian Summit (2016) by taking part in regional and national consultations.

### Global action 4: Building global and local movements that enable older people to challenge discrimination and claim their rights

Our vision is to end age discrimination and see the rights of older people recognised, promoted and protected in national and international law and in practice.

The reality is that older people can face discrimination in every aspect of their lives. This discrimination is often complex. It can be based on two or more factors, such as age and gender or disability. The cumulative impact of a lifetime of discrimination can be devastating in old age. The existing international human rights system does not adequately address this, nor are older people's rights fully integrated into national laws and policies.

A new UN convention on the rights of older people is essential to prohibit discrimination in old age in law and to change negative social attitudes and practices.

### What do we want to change?

We want ageing to be high on the political agenda. We want a growing movement of citizen action, led by older people, to hold governments to account and secure the rights and entitlements of older women and men.

### How are we doing this?

We are:

- Training older people's groups and their communities to campaign on specific legal and rights issues, and to hold their government to account by monitoring the delivery of services.
- Monitoring international policy processes, the UN rights system and governments to ensure that older people's issues are included, and that older people's organisations are consulted. We provide evidence of rights violations, particularly against older women, and submit reports to the UN system.
- **Providing leadership, information, resources and campaigning platforms** to allow older people to claim their rights and entitlements and fight age discrimination. We support older people's associations to play a leading role in raising issues with policy makers, particularly at national level.

- Mobilising action on specific violations of older people's rights through our Age Demands Action campaign and by working with older people and other community activists to address violations.
- Building a growing movement of people around the world who are willing to raise their voice in support of older people. We do this through our work with older people's associations, donors to our sister Affiliates, our website and publications, and our Age Demands Action campaign, which is building international momentum for a UN convention on the rights of older people.

### What did we achieve?

Our performance exceeded expectations, particularly in our work to mobilise, support and facilitate a global movement, so future targets may need to be less conservative. Based on an evaluation of our previous campaigning, we made changes that led to tremendous growth in the number of campaigners – up by 360 per cent on last year to 228,000 – and have also improved the impact of our campaigns. There is a growing appetite among this global movement to challenge injustice, and the momentum around the UN convention led to greater participation and dialogue with governments.

The appointment of an Independent Expert on the enjoyment of all human rights by older persons represents a significant achievement. The UN is also using our evidence more frequently in its recommendations to governments. Although we increased the number of reports we submitted to the UN this year, the number was still lower than we had hoped, although this is partly dictated by UN reporting schedules. The engagement by 10 Affiliates in the UN Human Rights Council public consultations on the rights of older people was especially encouraging and a trend we would like to see continue.

The launch of our Global AgeWatch Index also provided a new and powerful opportunity for our partners, activists and campaigners around the world to get more people involved in our campaigning and to step up their dialogue with government and the public. We communicated our key messages to a wide audience, raising issues of population ageing and how the absence of data on ageing and wellbeing can lead to ill-informed policy decisions.

### **Global action 4**

### Measuring our progress: We will build global and local movements that enable older people to challenge age discrimination and claim their rights

Our indicators	Delivered in 2013-2014	Growth or change on last year	Key changes	Our targets for 2010-2014	Where we are at in March 2014
	Target for 2015: Older men and women lead community action to realise their rights to services and practical support in 25 countries				
Overall number of older people's associations (OPAs) HelpAge supports	5,885 OPAs with 502,000 members	1,417 more OPAs with 123,000 members	New OPAs created in 23 countries, with significant growth in India, Kenya, Myanmar, the Philippines, Tanzania and Vietnam	6,400 OPAs with 590,000 members (since March 2011)	7,635 OPAs with 795,000 members
Number of OPAs monitoring government service delivery	2,669 OPAs with 54,000 members	767 more OPAs with 25,000 members	Growth across 14 countries, with significant increases in Colombia, Ethiopia and Kenya	2,900 OPAs with 55,000 members	3,408 OPAs with 103,000 members
Total number of older people assisted to claim existing entitlements	134,000 older people	109,000 more older people	Provided significant support in Bolivia, Colombia, Kenya, Mozambique and Uganda to enable older people to access cash transfer programmes	295,000 older people	396,000 older people

Target for 2015: Older men and women are helped by work that prohibits or reduces discrimination against them in 15 countries

Number of countries where we work to prohibit or reduce specific issues of abuse or discrimination against older people	8 countries	2 countries	New engagements on discrimination against internally displaced older people in Colombia and in access to microfinance services in Pakistan	12 countries	15 countries
Number of older people taking action locally around specific rights abuses and exclusion from services	96,000 older people	47,000 more older people	Increased activism in 20 countries, particularly in Colombia, Ethiopia and Mozambique	155,000 older people	163,000 older people
Number of countries where HelpAge is producing reports to UN or other rights mechanisms	4 reports from 3 countries	4 reports and 2 new countries	Submissions to the Committee on the Elimination of Discrimination Against Women and the Special Rapporteur on extreme poverty and human rights, with reports from Cambodia, Moldova and Mozambique	17 reports from 10 countries	16 reports from 10 countries
Target for 2015: A g developed by key F			committed supporters is		
Total number	1.29 million	386,000	Growth is mainly due to a significant	745,000	1.29 million

Total number	1.29 million	386,000	Growth is mainly due to a significant	745,000	1.29 million
of HelpAge	supporters	supporters	increase in ADA activism and	supporters	supporters
supporters			people signing the global petition, as		
			well as increased OPA membership		

### Supporting older people to combat exclusion and discrimination

Older people themselves are the greatest drivers of change and are at the heart of our supporter base. We worked actively with 5,885 older people's associations, 1,400 of them newly established. We trained almost half of these groups and funded their activities so that older people could raise their own issues with governments and other service providers, asking for new or better policies or practices to be implemented and ensuring that older people received their entitlements.

More than 130,000 older people received assistance in registering for an entitlement, such as a pension or free health insurance or receiving help with a legal issue. We provided a significant level of support in Bolivia, Colombia, Kenya, Mozambique and Uganda. In several countries, we have supported older people's associations to register as a legal entity, which allows them to fundraise more effectively and support their work independently.

Our Age Demands Action campaigning events provided an effective and practical platform through which older people's associations and other organisations working with older people could raise their issues, presenting evidence of discrimination, abuse or inadequacy of services to governments.

Here are some examples of what older people's associations and community activists have achieved:

#### Tanzania

A new national Constitution is being developed. After receiving training on the constitutional review process, representatives of older people's organisations organised a meeting with the Constitutional Review Commission. They presented four issues for action, backed up by evidence they had collected. The new draft Constitution now reflects older people's rights to receive basic support from government and communities, including access to social security.

#### Colombia

We funded two older people's organisations – the Older People Council of Cartagena City and the Venerable Council of Medellin – to negotiate the introduction of local government ageing policies ensuring that older people can realise their rights to basic services. They also secured a commitment that older people will be treated equitably in government schemes.

#### Jamaica

As an example of the sustainability of our work with older people's organisations, senior citizens' groups in Kingston continued to run activities that we had previously funded. These included home visits and registering older people for free or subsidised government healthcare schemes. The groups also raised funds to continue running social and recreational activities such as maths and literacy classes.

#### Bangladesh

The Government's National Policy on Older Persons and the Declaration of Senior Citizenship were approved this year. This followed a national campaign organised by older people's associations and our partners using Age Demands Action events. Campaigners handed the ADA petition, signed by 15,000 people, to the Chairman of the National Human Right Commission in support of a UN convention on the rights of older people, and requested the Government to actively participate in the UN process discussing the rights of older people.

#### Mozambique

A new law on the promotion and protection of the rights of older people was passed following several years of campaigning by our partner, the Forum da Terceira Idade. We provided the Forum – made up of older representatives from older people's associations and other age-focused organisations – with funding for its campaigning on this legislation. The law secures, for example, the right of older women to remain in their home when widowed, and to receive protection from violence, sexual abuse and discrimination on the basis of age. One notable success is that making accusations of witchcraft has been criminalised.

### Lobbying the UN rights systems and governments

In the absence of a convention on the rights of older people, we continued to engage with existing international human rights mechanisms to address older people's rights. Submissions to UN treaty bodies and special rapporteurs, as well as lobbying efforts with Affiliates or other organisations, have resulted in the following successes:

### Establishment of a new Independent Expert on the rights of older people

The UN General Assembly approved a resolution establishing an Independent Expert on the enjoyment of all human rights by older persons. This was achieved after considerable work by the HelpAge Network to influence governments and their representatives as part of our work with the UN Open-ended Working Group on Ageing.

### UN Special Rapporteur on extreme poverty and human rights

A report on unpaid work, poverty and women's human rights highlighted the need to recognise the important role older women play in the provision of unpaid care, including in the context of HIV and AIDS and migration. It recommended further action by governments to ensure that they support carers and regulate the provision of care. This was influenced by our submission on older people and unpaid care. Our reports to the Special Rapporteur in support of her visits to Moldova and Mozambique also led to recommendations to these governments to act on the issues of care and care provision by older women.

#### UN Special Rapporteur on the right to housing

As a direct result of a written submission by our Affiliate, HelpAge USA, the UN Special Rapporteur's annual report to the Human Rights Council included a recommendation that governments must strengthen and protect women's security of tenure, regardless of their age, marital, civil or social status, and independent of their relationships with male household or community members.

### **UN Human Rights Council**

The report of the public consultation on the rights of older people concluded that a number of human rights issues that are particularly relevant to older people are not being sufficiently addressed, both in existing human rights instruments and in the practice of the human rights bodies and mechanisms. In addition to our overview submission, 10 Affiliates submitted evidence on key rights issues in their countries. Older people's representatives spoke during the presentations to give evidence on abuse, neglect and violence against older people.

### UN Committee on the Elimination of Discrimination against Women

Our shadow reports to the Committee on older women's rights in Cambodia and Moldova led to recommendations to these governments to improve older women's access to health and social security and improve data collection (providing data disaggregated by age and sex). The Committee also made recommendations that more must be done to tackle high levels of domestic violence against older women and to ensure better access to formal employment.

### Working towards a UN convention on the rights of older people

We encouraged governments to attend and contribute to the UN Open-ended Working Group on Ageing session, which discussed violations of older people's rights. We also supported older men and women and representatives of civil society organisations to present evidence of such violations and argue the case for a new convention.

Older people and our partners met 30 governments as part of our Age Demands Action on Rights campaign. Activities included submitting petitions, asking governments to recognise and address elder abuse, and to support our call for a UN convention on the rights of older people at the Open-ended Working Group on Ageing. Working with our partners, we secured 135,000 signatures on a global petition calling for a UN convention as part of the Age Demands Action campaign, bringing the total to more than 203,000.

At the international level, we also submitted an outline of what a new international legal instrument on the rights of older people must contain to the UN Department of Economic and Social Affairs. We continued to work with European civil society and human rights organisations, academics and others to influence European governments and the EU. Outcomes of our work this year include the following:

- Representatives of the governments of Indonesia, Nepal, South Africa and Thailand voiced support for a UN convention at the 2013 session of the Open-ended Working Group on Ageing following our ADA campaigning. Representatives from Kyrgyzstan and Mozambique attended for the first time.
- The EU recognised the rights violations occurring against older people in its closing statements at the session, noting that existing instruments are not being used properly in any region.
- Presentations at the session by organisations working with older people in Ireland, Nepal, Slovenia and the UK demonstrated that the violation of older people's rights is just as much a human rights issue for Europe as it is for other regions of the world.
- We helped the Global Alliance for the Rights of Older People to build its membership from civil society organisations, including from our Affiliates and partners. Its membership grew from 9 organisations to 100 this year.

### Building a movement of individual supporters

With our Affiliates and partners, we continued to encourage people to become activists to bring about a world where older people are treated more fairly, aiming to develop at least 1 million people worldwide who regularly support our work. We built our supporter engagement and created more opportunities for activism in a number of areas:

- The Global AgeWatch Index was launched, the first-ever multidimensional index that measures the wellbeing of older people globally. The Index and its accompanying Insight Report – explaining what the Index is and why we need a "data revolution" – provides essential information for activists and others, including Affiliates, partners and Age Demands Action campaigners.
- Age Demands Action campaigning platforms on and around World Elder Abuse Awareness Day, World Health Day and the International Day of Older Persons provided a framework for year-round campaigning.
- We provided opportunities for activists and supporters to keep up to date with our work through online media. We had 580,000 visits to our website this year – a 50 per cent increase on last year – and a 25 per cent increase in use of our Facebook and Twitter sites, with 20,000 interactions. Our content was displayed 14 million times in total.
- We produced two issues of our regular publication Ageways – on fundraising and emergencies – and distributed them to 10,000 organisations and individuals, with another 2,000 downloaded from our website.

### Our plans for 2014-2015

We will support older people to monitor delivery of government services and ensure that they are informed and able to claim their rights and entitlements in at least 15 countries. We will provide more support to help establish local and national federations of older people's associations, and to gain their formal recognition within government development and decentralisation programmes. To strengthen new programmes, we will develop a cross-regional methodology for understanding and preventing elder abuse.

Our campaigns around Age Demands Action will continue. We will aim to involve older people more directly in planning international and national campaigns and follow-up to ensure that we remain accountable. We will also provide participatory training on how to campaign to empower older people and their communities and to continue to build support for a UN convention. We will reach at least 300 million people through media coverage of our campaigning at various spikes during the year, doing everything possible to ensure that older people's voices are heard. We will continue to support activists to understand and use the information contained in the Global AgeWatch Index.

To hold national governments to account for protecting the rights of their older citizens, we will make at least five submissions in three countries to UN treaty bodies, focusing on discrimination against older women, older farmers, and greater recognition of older women and men's rights by the African Union and the World Conference on Women (Beijing+20). We aim to see that the first annual report of the UN Independent Expert on older people's rights uses evidence from our work.

### Global action 5: Supporting a growing global network of organisations to improve their work with and for older women and men

Our vision is a dynamic global How are we doing this? network of organisations with a strong core of Affiliates, working towards a better world for older people in which they have full recognition of their rights.

The reality is that we have a growing, global network of Affiliates, many of whom are powerful agents of change in their home countries. As well as providing direct support to older people, they are lobbying their governments to improve services and demonstrating the vital contribution that older people make to society. Affiliates work with us to highlight the implications of the unprecedented ageing of the world's population, and to develop new international policies and programmes that recognise this trend and respond to it.

### What do we want to change?

We want to continue strengthening the HelpAge network to improve national policy responses to ageing and ensure that older people are more visible in international aid programmes and policies. We want to protect older people's rights and entitlements by having a larger, better connected and outspoken global network of organisations campaigning for the rights of people in old age.

We are:

- Encouraging strong, committed organisations working on ageing issues across the world to join the network and promote older people's rights.
- Working together to monitor government responses to ageing and to develop global campaigns targeting issues emerging from the Global AgeWatch programme. We are working to ensure that ageing and older people are reflected in the post-2015 Sustainable Development Goals.
- Providing expertise and support to the network to deliver effective and accountable programmes with older people. We are continuing to develop and invest in regional and national networks of organisations working on ageing issues to engage in joint policy, influencing and programme work.
- Creating financially self-sufficient Affiliates to enable them to deliver their work at national level and contribute leadership, resources, expertise and learning to others in the network.

### What did we achieve?

The recognition that population ageing is affecting not only high-income countries but also low- and middle-income countries is a precondition to government action to address the needs and rights of older people. The launch of the first Global AgeWatch Index was a major step forward in this direction. The network was able to capitalise on the opportunities this presented. It provided substantial support for advocacy on the wellbeing of older people by comparing older people's situation across a range of countries.

The Global AgeWatch Index and accompanying report achieved substantial media attention in 92 countries, gaining three times more coverage than last year's well-received report, Ageing in the Twenty-First Century: A Celebration and a Challenge.

Our network continued to grow, both in numbers and in its support of HelpAge International initiatives. The unprecedented support provided by Affiliates in aiding and advising HelpAge International's response to the Philippines typhoon highlighted the strength of the network as a coordinated humanitarian actor.

### **Global action 5**

### Measuring our progress: We will support a growing global network of organisations to improve their work with and for older men and women

Our indicators	Delivered in 2013-2014	Growth or change on last year	Key changes	Our targets for 2010-2014	Where we are at in March 2014
Target for 2015: 120 Affiliates, adopting HelpAge values and visual identity, form a global network shaping and supporting a common agenda and leading national, regional and international initiatives					
Number of Affiliates	111 Affiliates	9 new Affiliates, 1 de- Affiliated	New Affiliates from Albania, Argentina, Bolivia, Bosnia and Herzegovina, Dominican Republic, Kazakhstan, Lebanon, Serbia and Sweden	110 Affiliates	106 Affiliates
Number of Affiliates taking on lead role in network initiatives	43 Affiliates	10 Affiliates	Affiliate action on the Global AgeWatch Index and post-2015 development debate initiatives	30 Affiliates	43 Affiliates
Number of countries where Affiliates are leading the network programme	46 countries	4 countries	New Affiliates leading programmes in Nigeria, Russia, Serbia and Ukraine	42 countries	46 countries
Target for 2015: Glo and policies to res			s take place to demand changes in and women	laws	
Number of countries where older people are involved in national-level action for improved services	60 countries, with 228,000 participants	11 new countries with 134,000 more participants	Higher levels of participation in campaigning. But while 11 new countries reported on their campaigns, 13 previously involved did not. Reduction in funding was a key cause. Previous data were not cumulative; current system allows better analysis	65 countries, with 85,000 participants	71 countries with 228,000 participants
Number of countries where we work to promote national policies, plans and laws on ageing	25 countries	1 country	New engagements supporting our partners in Zimbabwe on national health and HIV policies	37 countries	33 countries
Number of older people with potential to benefit from new or revised policies	5.16 million more older people, 60% of them women	2.9 million more older people, 62% of them women	New policy changes on social protection and health in Colombia, India, Kenya, Peru, Tanzania and Zimbabwe	10 million more older people (since March 2011 coverage)	5.16 million more older people, 60% of them women
Target for 2015: Aw and development e		e international	ageing agenda is raised through c	ampaigns	
Total reach of the HelpAge brand	250 million people reached	125 million more reached on a regular basis	This represents an average of the reach of our media and communications work. Our coverage on 1st October events (linked with Global AgeWatch) reached an estimated 1 billion people	120 million people reached	250 million people reached

### A stronger network

Nine new Affiliates from Albania, Argentina, Bolivia, Bosnia and Herzegovina, Dominican Republic, Kazakhstan, Lebanon, Serbia and Sweden brought the HelpAge network to a total of 111 Affiliates in 73 countries. We continued to invest in building a larger global network and helping Affiliates become more effective by:

- Improving network communications, including sending out letters and updates from the Chief Executive Officer, monthly HelpAge Global e newsletters, internet access and regular updates on key work areas such as Age Demands Action, Global AgeWatch, and information on the Sustainable Development Goals debates.
- Making additional investments in network development – notably, strengthening campaigning and advocacy efforts by Affiliates, coordinating humanitarian actions, supporting public fundraising, and guiding new Affiliates on how to join our network.
- Providing training and support on how to use the Global AgeWatch Index.
- Improving information flows to our Affiliates on new emergencies to support their fundraising, advocacy and communications activities.
- Setting up a Russian language website for Eastern Europe, Central Asia and Russia to profile the work of our Affiliates and partners in the region and improve access to our resources in Russian.
- Bringing together Affiliates and key partners in southern Africa to develop and agree a new common framework for action in this region.

### Affiliates as leaders

Our Affiliates and partners continued to strengthen their outreach internationally and in their home countries. This year, Affiliates again made significant contributions by lobbying for the participation of their governments in the UN Open-ended Working Group on Ageing. They influenced the UN consultations on the post-2015 Sustainable Development Goals and participated in the UN Human Rights Council's public consultations on the rights of older people.

Here are some examples of the work our Affiliates have led:

#### **Philippines response**

For the first time, a wider group of Affiliates working nationally, regionally and internationally provided coordinated support and advice to the emergency response programme helping people affected by Typhoon Haiyan in the Philippines. The response was led by our local partner, Coalition of Services of the Elderly, and HelpAge International in partnership. The coordination provided by the network resulted in successful fundraising and better technical support and advice, improving our response overall.

#### Thailand

Our Affiliate, the Foundation for Older Persons' Development (FOPDEV), was appointed as the lead civil society agency in Thailand for implementing activities to promote the ASEAN Agreement on Disaster Management and Emergency Response as agreed by governments and partners in South East Asia. This year, FOPDEV ran a programme of civil society awareness-raising activities with local partners and the Government. It also worked with other civil society partners for reform of the Government Lottery Fund to create a social development fund from its profits. This new fund, when approved, will allow local agencies to receive funding for work on different issues, including ageing and older people.

#### **Central Asia**

AgeNet, a regional network of Affiliates and partners, is now an established platform for ageing issues in the former Soviet Union, with almost 50 member organisations. AgeNet organised a regional conference on ageing in Kyrgyzstan, which resulted in a commitment by the Kyrgyz Ministry of Social Development to develop a national strategy on ageing in cooperation with the UN Department for Economic and Social Affairs.

#### Nigeria

Our Nigerian Affiliate, the Fantsuam Foundation, and the Nigerian Association of Geriatrics and Gerontology produced a directory of organisations working on ageing and supported the creation of a national platform on ageing.

#### **Age International**

In addition to the financial support it provides to HelpAge – £11 million this year – Age International supported our global policy work, particularly on the Sustainable Development Goals, the UN Open-ended Working Group session, preparations for the WHO World Health Report 2015, and in our influencing work with the UK Department for International Development. Age International is also our representative in the Disasters Emergency Committee.

#### Fundraising for the network

Affiliates Cordaid, HelpAge Deutschland, HelpAge USA (with AARP) and HelpAge Korea raised both restricted and unrestricted funds for our work, together contributing £2.1 million to our income this year – 75 per cent more than last year, with HelpAge Deutschland raising £1.3 million. These Affiliates have also facilitated our direct access to a number of key donors.

#### Affiliates in our governance

Affiliate representatives form an important core of the HelpAge Board and play a key role in shaping our strategic direction and operational management, particularly as they are leading organisations that have direct contact with older people through their work. This year, one of the Board's priorities was to consider the impact of the changing world for older people in the context of developing the HelpAge strategy 2015-2020.

### Leading campaigns

As a network and global movement, we continued to make positive changes in government policies and practices.

The three major events of the Age Demands Action campaign had their largest and most successful interventions ever. Over the year, 32 Affiliates, 280 partners and 430 older people's associations took part in campaigning in 60 countries, mobilising 228,000 older people and activists of other ages. The pledges made by governments as a result of their hard work have the potential to improve the lives of more than 40 million people.

We focused on promoting network leadership in our three key international advocacy programmes:

#### Global AgeWatch programme

Our new flagship programme was launched this year with events in 16 countries. Affiliates and partners took a central role in promoting the wellbeing of older people with governments and international agencies. The Global AgeWatch Index generated an overwhelmingly positive response from the public, media, governments and others, helping us put ageing firmly on the global agenda. The key message that the world is not prepared for global ageing has been widely picked up. The UN Secretary-General announced that there was an urgent need for a "data revolution" to ensure that present and future government policy and planning is informed by data on ageing populations.

#### Securing ageing in the Sustainable Development Goals (post-2015 development agenda)

Affiliates and partners ensured that we participated in the UN-convened meetings of the Open Working Group on Sustainable Development Goals in 31 countries, contributing to national-level consultations and regional discussions. We established a strong and effective partnership with the NGO Committee on Ageing based in New York, which includes US Affiliates AARP and HelpAge USA.

### Calling for a UN convention on the rights of older people

Governments in 12 countries made pledges to older people that they will participate in the Open-ended Working Group on Ageing process as a result of our Age Demands Action campaign on rights. Last year only five countries made pledges, indicating the growing effectiveness of our national influencing strategies.

### Development awareness and policy change in Europe

With our EU Affiliate network and wider alliances of civil society agencies, we carried out further work directly with the European Commission, the European Parliament and EU member state governments. This work aimed to build greater inclusion for ageing and older people within EC and EU member state policies and funding mechanisms, and their public positions within the UN system.

We continued to focus on promoting a greater profile for older people within policies and messaging at EU level for the Sustainable Development Goals, as well as on social protection and emergencies, and building support for a new convention on the rights of older people. A number of successes were recorded this year:

- Important messaging on social protection floors, non-communicable diseases and age-disaggregated data was included in the Beyond 2015 campaign position of the European NGO, the Confederation for Cooperation of Relief and Development NGOs. The campaign will be used to influence EU and EU member state positions on the UN Sustainable Development Goals process.
- The first-ever meeting on the UN convention process within the European Parliament was held, organised by the Slovenian Federation of Pensioners' Organizations, HelpAge, AGE Platform Europe and two Slovenian MEPs. This was an important first step in opening up the public debate with members of the European Parliament on this issue, and reflects the influence that our Affiliates in Europe are able to have on this debate at the EU level.

### Our plans for 2014-2015

We will strengthen our work together as a network, implementing a common agenda to promote the rights of older people. We will support our network of Affiliates and partners to implement actions nationally and internationally around the Global AgeWatch programme, ensuring that ageing is addressed in the Sustainable Development Goals and calling for a UN convention on the rights of older people.

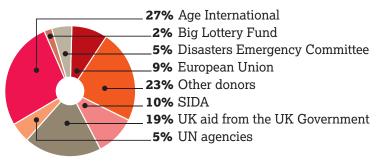
We will continue our consultation with the network as we finalise our Strategy to 2020, developing a strong set of global indicators to monitor the actions and impact of the HelpAge network. We will maintain our efforts to widen our network, supporting potential new Affiliates from 10 countries, focusing on East Asia and Europe. And we will complete a review of the geographical spread of our work as part of our preparations for Strategy to 2020.

We will continue supporting Affiliates in East Asia to coordinate and implement policy development, influencing and learning under a new four-year programme. We will also provide structured support to our African Affiliates and partners to improve the design and delivery of their programmes, including wider use of the intranet to ensure that they benefit from our global learning initiatives. We will develop stronger national networks on ageing in Ethiopia, Haiti, Kenya, Moldova and South Africa, and explore new opportunities in Russia, Serbia, Ukraine and West Africa. In Europe, we will support our European Affiliate network, the AGE Platform Europe, and the Voluntary Organisations in Cooperation in Emergencies (VOICE) network to further raise awareness and promote policy change among EU member states and the European Commission.

We aim to support the fundraising, communications and policy agenda of our "fundraising sister" Affiliates – HelpAge Korea, HelpAge USA, HelpAge Deutschland, HelpAge International España, HelpAge Canada and WorldGranny, and Age International. In particular, we will ensure that we use our learning from the network's emergency response to Typhoon Haiyan in the Philippines to ensure that we are able to replicate our successes in any major new emergency.

### **Financial** review Our income and expenditure at a glance

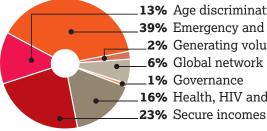
### Where our money came from



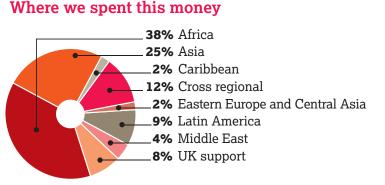
### **Highlights of our** financial performance

	Year to ch 2014 £m	Year to 31 March 2013 £m
Income		
Restricted	20.5	20.4
Unrestricted	5.9	6.3
Total income	26.4	26.7
Expenditure		
Restricted	(19.8)	(20.2)
Unrestricted	(6.2)	(6.2)
Total expenditure	(26.0)	(26.4)
Actuarial gain / (loss) on final salary pension	0.1	(0.2)
Funds		
Restricted	4.3	3.6
Unrestricted general	1.6	1.6
Unrestricted designated	0.5	0.9
Total funds excluding pension liability	6.4	6.1
Pension reserve	(0.9)	(1.1)
Total funds	5.5	5.0

### How we spent this money



**13%** Age discrimination and rights 39% Emergency and recovery **2%** Generating voluntary income 6% Global network 1% Governance 16% Health, HIV and care



#### **Notes**

- Income in 2014 is £300,000 less than in 2013.
- 90 per cent of income is grant income.
- Over 98 per cent of expenditure is on charitable activities.
- Fundraising costs for generating voluntary income are low because we do not raise funds from the public directly in the UK.
- In accordance with our reserves policy, we have a small increase in unrestricted general funds.

# Managing the risks to achieve our strategy and future prospects

Achieving our aims and objectives entails taking risks. The Trustees are responsible for ensuring that the major risks facing HelpAge International are managed appropriately and that there is a formal management process in place to assess risks and implement the appropriate strategies for the management of those risks.

A risk register is maintained, based on a formal risk assessment review conducted twice a year by senior staff; it covers financial and operational risks and is reviewed at each Board meeting.

We consider the main risks faced by HelpAge International to be as follows:

• Relatively high levels of dependency on a small number of donors.

- Challenge of raising funds for programmes with older people.
- Safety of staff delivering assistance for older people in remote and insecure locations.
- Maintaining a consistent programme quality through devolved responsibility and implementation.
- Impact of historic pension scheme deficits on unrestricted reserves.

The Trustees are of the opinion that the charity has the appropriate systems in place to mitigate significant risks. The internal audit plan is designed to provide assurance that the systems are in place and operating as prescribed.

### Corporate governance report Structure, governance and management

### Status and governing document

HelpAge International is a charitable company limited by guarantee, incorporated on 19 October 1983 and registered as a charity on 17 November 1983. The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company, and is governed by its Articles of Association.

### **Organisational structure**

HelpAge International is the secretariat of a network of Affiliates. Affiliation with HelpAge International is a formal relationship which is open to any bona-fide organisation involved in issues of individual or population ageing, with the capacity of working with HelpAge International in its advocacy, research, policy, training, programmatic or fundraising work. HelpAge International works with Affiliates and independent partner organisations at an operational level in the implementation of a specific contract.

HelpAge International's operational and policy development centre is based in London and supports six regional development centres for Southern Africa, East, West and Central Africa, East Asia Pacific, South Asia, Eastern Europe and Central Asia, and Latin America and the Caribbean. HelpAge International also works through country development programmes and country project offices.

HelpAge International's approach is based on a commitment to developing grassroots work that benefits older people directly, supporting and strengthening organisations that are working in practical ways to improve the lives of older people and giving a voice to older people, especially the most disadvantaged. Most of our activities are carried out in partnership with older people's organisations, community development organisations and non-governmental organisations. We also work closely with academic institutions on research projects and with local and national governments and international agencies to ensure that ageing issues are at the centre of development policies. Working in partnership helps to strengthen the capacity of organisations working with older people, connect experience with government thinking and build a global alliance of organisations working to raise the voice of older people in development processes. HelpAge International also manages programmes directly, especially in difficult circumstances such as conflict and emergencies.

Affiliates HelpAge International UK, HelpAge Deutschland, HelpAge USA, HelpAge Canada, HelpAge Korea, HelpAge International España and WorldGranny work in their respective countries to highlight ageing issues and the development challenges facing low- and middle-income countries, and play a significant role in raising funds and providing support for the programme activities of HelpAge International.

#### Trustees

HelpAge International has a Board of Directors who are the Trustees. The Trustees are responsible for the overall management and direction of the charity. The Articles of Association allow for a minimum of six and a maximum of 15 Directors, at least six of whom are nominated by the Affiliates and up to nine appointed by the Board of Directors, having regard to their relevant qualifications and skills. The overall gender and geographical composition of the Board is also taken into account. The current Board consists of 14 Trustees, including seven nominated by affiliated organisations.

Trustees are appointed to serve for a term of three years and, at the expiration of this period, may offer themselves for reappointment for two further terms of three years. At the expiration of a third term, Trustees may not be reappointed. Trustees appointed before 1 October 2011 are eligible to serve for up to two terms of four years, after which they may not be reappointed. New Trustees are either nominated by Affiliates or identified by existing Trustees or senior staff. All prospective candidates are interviewed by members of the Governance Committee and recommendations placed before the Board for consideration and vote. Once appointed, new Trustees undertake a comprehensive induction programme, meeting with key staff throughout the organisation.

Trustees are actively involved in supporting and promoting HelpAge International in many different ways according to their interests, specialist skills and location. The Board of Trustees meets twice a year and is supported by four permanent sub-committees: Executive, Finance and Audit, Governance and Fundraising. These sub-committees meet at least twice a year and provide specialist support as needed.

### **Connected charities**

Help the Aged was a founder member of HelpAge International. On 1 April 2009, Help the Aged joined with Age Concern to form Age UK. In January 2012, Age UK and HelpAge International established a joint charity, HelpAge International UK (known as Age International), with 75 per cent and 25 per cent voting rights respectively. Age International is the UK member of the HelpAge global network of organisations working on ageing issues. Age International undertakes awareness-raising, fundraising and influencing activity in the UK to support the work of HelpAge International in developing countries, and administers the grants awarded to HelpAge International by Age UK, the Disasters Emergency Committee, and other UK donors. Age UK is a member of the Disasters Emergency Committee and delegates day-to-day responsibility for oversight and delivery of emergency programmes to Age International and HelpAge International. There is a formal Framework Agreement to March 2016 between HelpAge International, Age UK and HelpAge International UK, which sets out the way in which the Parties work together and the basis upon which grants will be made to HelpAge International. There is also a formal Affiliate Agreement between HelpAge International and HelpAge International UK.

During 2010, HelpAge International established a Charitable Association in Spain, HelpAge International España, in which HelpAge International had a controlling interest. On 1 June 2013, all activity was transferred to Fundación HelpAge International España, an organisation with an independent Board of Trustees. The results of the Association for 2013/14 are not material and have been aggregated with HelpAge International.

### **Reserves policy**

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the charity to meet its objectives. The policy was reviewed at a Board meeting in October 2011, taking into account risks of loss of income and unplanned costs. The Trustees agreed that unrestricted funds (excluding pension fund deficit) should be between £1.2 million and £2.1 million. At 31 March 2014, the level of the unrestricted general fund, before pension provision, is £1.6 million (2013, £1.6 million). A designated fund was established in the financial year 2011/12 for the specific purpose of organisational and network development, and the balance at 31 March 2014 is £0.6 million (2013, £0.9 million).

The reserves policy is due for review in October 2014.

### Pension

HelpAge International is a participating employer in the Help the Aged final salary pension scheme. The scheme was closed to new members from 31 July 2002 and to future accrual on 30 September 2009. The employer's financial contribution towards the fund deficit is a cost to the charity and full details are included in the annual accounts.

In accordance with FRS17, HelpAge International has obtained an actuarial valuation for the Help the Aged defined benefit scheme and recognised a pension liability of £0.9 million (2013, £1.1 million) in the accounts. The deficit does not result in any immediate liability to pay this amount to the pension scheme, as the resulting increase in contributions will be met from expected future income streams. Future contribution rates have been calculated in accordance with the terms of the pension scheme in the light of advice from the actuary and based on the results of the last full triennial valuation of the pension scheme carried out as at September 2009.

HelpAge International was a participating employer in the Pensions Trust Growth Plan Series 2, 3 and 4. HelpAge International withdrew from the Growth Plan with effect from 30 June 2014 and is awaiting the final invoice to settle the debt on withdrawal and related actuarial costs. The debt relates to Series 2 liabilities and was estimated at 30 September 2013 to be £83,542.

HelpAge International is also a participating employer in the Pensions Trust Flexible Retirement Plan and all employees previously in the Growth Plan have been transferred to the Flexible Retirement Plan.

### **Public benefit statement**

HelpAge International has developed its aims and strategic plans to ensure that we provide public benefit and achieve the objectives set out in our governing document. These objectives meet the benefit principles defined by the Charities Act 2006.

### Trustee and executive remuneration

Trustees do not receive remuneration in their position as Trustees, or for any services rendered to HelpAge International. They are reimbursed for travel, accommodation and incidentals when attending Board meetings and other meetings or programmes on behalf of HelpAge International. Some Trustees are also salaried staff of Affiliate organisations who receive grant funding from HelpAge International; however, there is no direct reimbursement of the salaries of individual Trustees.

Employee jobs are evaluated and graded with an internally published salary scale. Salaries are benchmarked regularly against other international NGOs, most specifically those of a similar size. Annual salary awards are similarly benchmarked against market changes and approved by the Board.

## Statement of the responsibilities of the trustees

The Trustees (who are also Directors of HelpAge International for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income or expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up while he or she is a member or within one year after he or she ceases to be a member. The total number of such guarantees as at 31 March 2014 was 14 (2013:13). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

### Auditors

Sayer Vincent LLP were appointed as the charitable company's auditor during the year and has expressed their willingness to continue in that capacity.

Approved by the Trustees and signed on their behalf by:

Butter

David Causer *Trustee* 4 September 2014

## Independent auditor's report

We have audited the financial statements of HelpAge International for the year ended 31 March 2014, which comprise the statement of financial activities, balance sheet, cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of the Trustees and auditors

As explained more fully in the statement of the responsibilities of the Trustees set out in the report of the Trustees, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware

of any apparent material misstatements or inconsistencies, we consider the implications for our report.

### **Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of the resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the report of the Trustees, including the strategic report for the financial year for which the financial statements are prepared, is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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Jonathan Orchard (Senior Statutory Auditor) for and on behalf of Sayer Vincent LLP, Chartered accountants and statutory auditors, 8 Angel Gate, City Road, London, EC1V 2SJ 9 September 2014

# Financial statements Statement of financial activities

(Incorporating an income and expenditure account)

Incoming resources from generated funds       Voluntary income:     Pees, donations, gifts and awards     2     191     244     435     149       Core grants for international programmes     2/17     7,067     4,104     11,171     12,527       Total voluntary income     7,258     4,348     11,606     12,676       Other grants for international programmes     3     13,285     1,505     14,790     13,972       Investment income     1     7     8     10     20,544     5,860     26,404     26,658       Resources expended     20,544     5,860     26,404     26,658     26,404     26,658       Resources expended     0     403     403     309     309       Costs of generating funds     0     403     403     309     309       Costs of generating voluntary income     0     403     403     309     309       Costs of generating voluntary income     0     403     403     309     3735       Secure income     4,828     1,123     5,951		Note	Restricted £000	Unrestricted £000	Year ended 31 March 2014 £000	Year ended 31 March 2013 £000
Fees, donations, gifts and awards     2     191     244     435     149       Core grants for international programmes     2/17     7,067     4,104     11,171     12,527       Total voluntary income     7,258     4,348     11,606     12,676       Other grants for international programmes     3     13,285     1,505     14,790     13,972       Investment income     1     7     8     10     1     7     8     10       Total incoming resources     20,544     5,860     26,404     26,658     26,404     26,658       Resources expended Costs of generating funds     Costs of generating voluntary income     0     403     403     309       Charitable activities     2     5,951     6,908     6,903     4,266     5,903       Emergency and recovery     8,239     1,764     10,003     7,738     3,379     3,735       Global network     2,641     738     3,379     3,735     26,641     237       Transfer form / (to) fixed asset fund     38     0     38	-					
Core grants for international programmes     2/17     7,067     4,104     11,171     12,527       Total voluntary income     7,258     4,348     11,606     12,676       Other grants for international programmes     3     13,285     1,505     14,790     13,972       Investment income     1     7     8     10       Total incoming resources     20,544     5,860     26,404     26,658       Resources expended     20,544     5,860     26,404     26,658       Resources expended     0     403     403     309       Charitable activities     5     5     5,951     6,908       Secure income     4,828     1,123     5,951     6,908       Health, HIV and care     3,427     839     4,266     5,903       Emergency and recovery     8,239     1,764     10,003     7,738       Sub-total     19,758     5,921     25,679     26,271       Transfer from / (to) fixed asset fund     38     0     38     (91)       Governance costs <t< td=""><td>Voluntary income:</td><td></td><td></td><td></td><td></td><td></td></t<>	Voluntary income:					
Total voluntary income $7,258$ $4,348$ $11,606$ $12,676$ Other grants for international programmes3 $13,285$ $1,505$ $14,790$ $13,972$ Investment income178 $10$ Total incoming resources $20,544$ $5,860$ $26,404$ $26,658$ Resources expended Costs of generating fundsCosts of generating voluntary income0 $403$ $403$ $309$ Charitable activitiesSecure income $4,828$ $1,123$ $5,951$ $6,908$ Health, HIV and care $3,427$ $839$ $4,266$ $5,903$ Emergency and recovery $8,239$ $1,764$ $10,003$ $7,738$ Age discrimination and rights $2,641$ $738$ $3,379$ $3,735$ Global network $623$ $1,054$ $1,677$ $1,678$ Sub-total19,758 $5,921$ $25,679$ $26,271$ Transfer from / (to) fixed asset fund $38$ 0 $38$ $(91)$ Governance costs0 $264$ $226$ $237$ Total resources before gains and losses $748$ $(325)$ $423$ $241$ Actuarial gains / (losses) on $19,796$ $6,185$ $25,981$ $26,417$ Net incoming resources before gains and losses $748$ $(201)$ $547$ $66$ Reconciliation of funds $748$ $(201)$ $547$ $66$ Reconciliation of funds $748$ $4,262$ $4,968$ $4,902$	Fees, donations, gifts and awards	2	191	244	435	149
Other grants for international programmes     3     13,285     1,505     14,790     13,972       Investment income     1     7     8     10       Total incoming resources     20,544     5,860     26,404     26,658       Resources expended Costs of generating funds     0     403     403     309       Charitable activities     0     403     403     309       Charitable activities     3,427     839     4,266     5,903       Emergency and recovery     8,239     1,764     10,003     7,738       Age discrimination and rights     2,641     738     3,379     3,735       Global network     623     1,054     1,677     1,678       Sub-total     19,758     5,921     25,679     26,271       Transfer from / (to) fixed asset fund     38     0     38     (91)       Governance costs     0     264     264     237       Total resources before gains and losses     748     (325)     423     241       Actuarial gains / (losses) on defined benefit pensi	Core grants for international programmes	2/17	7,067	4,104	11,171	12,527
Investment income     1     7     8     10       Total incoming resources     20,544     5,860     26,404     26,658       Resources expended Costs of generating funds     0     403     403     309       Charitable activities     0     403     403     309       Charitable activities     3,427     839     4,266     5,903       Emergency and recovery     8,239     1,764     10,003     7,738       Age discrimination and rights     2,641     738     3,379     3,735       Global network     623     1,054     1,677     1,678       Sub-total     19,758     5,921     25,679     26,211       Transfer from / (to) fixed asset fund     38     0     38     (91)       Governance costs     0     264     237     26,117       Net incoming resources before gains and losses     748     (325)     423     241       Actuarial gains / (losses) on defined benefit pension scheme     15     0     124     124     (175)       Net movement in funds	Total voluntary income		7,258	4,348	11,606	12,676
Total incoming resources20,5445,86026,40426,658Resources expended Costs of generating funds0403403309Charitable activities0403403309Secure income4,8281,1235,9516,908Health, HIV and care3,4278394,2665,903Emergency and recovery8,2391,76410,0037,738Age discrimination and rights2,6417383,3793,735Global network6231,0541,6771,678Sub-total19,7585,92125,67926,271Transfer from / (to) fixed asset fund38038(91)Governance costs0264264237Total resources before gains and losses748(325)423241Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of funds748(201)54766Reconciliation of funds3,5461,4224,9684,902	Other grants for international programmes	3	13,285	1,505	14,790	13,972
Resources expended Costs of generating funds0403403309Charitable activities0403403309Secure income4,8281,1235,9516,908Health, HIV and care3,4278394,2665,903Emergency and recovery8,2391,76410,0037,738Age discrimination and rights2,6417383,3793,735Global network6231,0541,6771,678Sub-total19,7585,92125,67926,271Transfer from / (to) fixed asset fund38038(91)Governance costs0264264237Total resources expended419,7966,18525,98126,417Net incoming resources before gains and losses748(325)423241Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)5476666Reconciliation of funds748(201)54766Reconciliation of funds3,5461,4224,9684,902	Investment income		1	7	8	10
Costs of generating funds       Costs of generating voluntary income     0     403     403     309       Charitable activities     5     6,908     5,951     6,908       Health, HIV and care     3,427     839     4,266     5,903       Emergency and recovery     8,239     1,764     10,003     7,738       Age discrimination and rights     2,641     738     3,379     3,735       Global network     623     1,054     1,677     1,678       Sub-total     19,758     5,921     25,679     26,271       Transfer from / (to) fixed asset fund     38     0     38     (91)       Governance costs     0     264     264     237       Total resources before gains and losses     748     (325)     423     241       Actuarial gains / (losses) on defined benefit pension scheme     15     0     124     124     (175)       Net movement in funds     748     (201)     547     66       Reconciliation of funds     3,546     1,422     4,968     4,902 </td <td>Total incoming resources</td> <td></td> <td>20,544</td> <td>5,860</td> <td>26,404</td> <td>26,658</td>	Total incoming resources		20,544	5,860	26,404	26,658
Charitable activities     Secure income   4,828   1,123   5,951   6,908     Health, HIV and care   3,427   839   4,266   5,903     Emergency and recovery   8,239   1,764   10,003   7,738     Age discrimination and rights   2,641   738   3,379   3,735     Global network   623   1,054   1,677   1,678     Sub-total   19,758   5,921   25,679   26,271     Transfer from / (to) fixed asset fund   38   0   38   (91)     Governance costs   0   264   264   237     Total resources before gains and losses   748   (325)   423   26,417     Net incoming resources before gains and losses   748   (325)   423   241     Actuarial gains / (losses) on defined benefit pension scheme   15   0   124   124   (175)     Net movement in funds   748   (201)   547   66     Reconciliation of funds   3,546   1,422   4,968   4,902						
Secure income   4,828   1,123   5,951   6,908     Health, HIV and care   3,427   839   4,266   5,903     Emergency and recovery   8,239   1,764   10,003   7,738     Age discrimination and rights   2,641   738   3,379   3,735     Global network   623   1,054   1,677   1,678     Sub-total   19,758   5,921   25,679   26,271     Transfer from / (to) fixed asset fund   38   0   38   (91)     Governance costs   0   264   264   237     Total resources expended   4   19,796   6,185   25,981   26,417     Net incoming resources before gains and losses   748   (325)   423   241     Actuarial gains / (losses) on   124   124   (175)     Net movement in funds   748   (201)   547   66     Reconciliation of funds   3,546   1,422   4,968   4,902	Costs of generating voluntary income		0	403	403	309
Health, HIV and care   3,427   839   4,266   5,903     Emergency and recovery   8,239   1,764   10,003   7,738     Age discrimination and rights   2,641   738   3,379   3,735     Global network   623   1,054   1,677   1,678     Sub-total   19,758   5,921   25,679   26,271     Transfer from / (to) fixed asset fund   38   0   38   (91)     Governance costs   0   264   264   237     Total resources before gains and losses   748   (325)   423   241     Actuarial gains / (losses) on defined benefit pension scheme   15   0   124   124   (175)     Net movement in funds   748   (201)   547   66     Reconciliation of funds   748   (201)   547   66     Funds at the start of the year   3,546   1,422   4,968   4,902	Charitable activities					
Emergency and recovery   8,239   1,764   10,003   7,738     Age discrimination and rights   2,641   738   3,379   3,735     Global network   623   1,054   1,677   1,678     Sub-total   19,758   5,921   25,679   26,271     Transfer from / (to) fixed asset fund   38   0   38   (91)     Governance costs   0   264   264   237     Total resources expended   4   19,796   6,185   25,981   26,417     Net incoming resources before gains and losses   748   (325)   423   241     Actuarial gains / (losses) on defined benefit pension scheme   15   0   124   124   (175)     Net movement in funds   748   (201)   547   66     Reconciliation of funds   3,546   1,422   4,968   4,902	Secure income		4,828	1,123	5,951	6,908
Age discrimination and rights   2,641   738   3,379   3,735     Global network   623   1,054   1,677   1,678     Sub-total   19,758   5,921   25,679   26,271     Transfer from / (to) fixed asset fund   38   0   38   (91)     Governance costs   0   264   264   237     Total resources expended   4   19,796   6,185   25,981   26,417     Net incoming resources before gains and losses   748   (325)   423   241     Actuarial gains / (losses) on defined benefit pension scheme   15   0   124   124   (175)     Net movement in funds   748   (201)   547   66     Reconciliation of funds   3,546   1,422   4,968   4,902	Health, HIV and care		3,427	839	4,266	5,903
Global network6231,0541,6771,678Sub-total19,7585,92125,67926,271Transfer from / (to) fixed asset fund38038(91)Governance costs0264264237Total resources expended419,7966,18525,98126,417Net incoming resources before gains and losses748(325)423241Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of funds3,5461,4224,9684,902	Emergency and recovery		8,239	1,764	10,003	7,738
Sub-total   19,758   5,921   25,679   26,271     Transfer from / (to) fixed asset fund   38   0   38   (91)     Governance costs   0   264   264   237     Total resources expended   4   19,796   6,185   25,981   26,417     Net incoming resources before gains and losses   748   (325)   423   241     Actuarial gains / (losses) on defined benefit pension scheme   15   0   124   124   (175)     Net movement in funds   748   (201)   5477   66     Reconciliation of funds   3,546   1,422   4,968   4,902	Age discrimination and rights		2,641	738	3,379	3,735
Transfer from / (to) fixed asset fund38038(91)Governance costs0264264237Total resources expended419,7966,18525,98126,417Net incoming resources before gains and losses748(325)423241Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of funds3,5461,4224,9684,902	Global network		623	1,054	1,677	1,678
Governance costs0264264237Total resources expended419,7966,18525,98126,417Net incoming resources before gains and losses748(325)423241Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of funds3,5461,4224,9684,902	Sub-total		19,758	5,921	25,679	26,271
Total resources expended419,7966,18525,98126,417Net incoming resources before gains and losses748(325)423241Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of fundsFunds at the start of the year3,5461,4224,9684,902	Transfer from / (to) fixed asset fund		38	0	38	(91)
Net incoming resources before gains and losses748(325)423241Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of fundsFunds at the start of the year3,5461,4224,9684,902	Governance costs		0	264	264	237
Actuarial gains / (losses) on defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of fundsFunds at the start of the year3,5461,4224,9684,902	Total resources expended	4	19,796	6,185	25,981	26,417
defined benefit pension scheme150124124(175)Net movement in funds748(201)54766Reconciliation of funds3,5461,4224,9684,902		ses	748	(325)	423	241
Net movement in funds748(201)54766Reconciliation of fundsFunds at the start of the year3,5461,4224,9684,902		15	0	124	124	(175)
Funds at the start of the year   3,546   1,422   4,968   4,902	-		748	(201)	547	
	Reconciliation of funds					
Total funds carried forward     14     4,294     1,221     5,515     4,968	Funds at the start of the year		3,546	1,422	4,968	4,902
	Total funds carried forward	14	4,294	1,221	5,515	4,968

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those started above.

# **Balance sheet**

Durance brieet			
	Note	31 March 2014 £000	31 March 2013 £000
Fixed assets			
Tangible fixed assets	9	541	588
Current assets			
Debtors	10	1,206	957
Short-term deposit		501	0
Cash at bank and in hand		5,643	6,456
Current liabilities		7,350	7,413
Creditors: amounts due within one year	11	(958)	(1,456)
Net current assets		6,392	5,957
Total assets less current liabilities		6,933	6,545
Provisions	12	(492)	(485)
Net assets excluding pension liability		6,441	6,060
Defined benefit pension scheme liability	15	(926)	(1,092)
Net assets including pension liability	13	5,515	4,968
Restricted funds			
Restricted income funds		3,845	3,059
Restricted fixed asset fund		449	487
Total restricted funds		4,294	3,546
Unrestricted funds			
General funds		1,585	1,573
Designated funds		562	941
Total unrestricted funds excluding pension liability		2,147	2,514
Pension reserve		(926)	(1,092)
Total charity funds	14	5,515	4,968
-			

Approved by the trustees on 4 September 2014 and signed on their behalf by:

Butther

David Causer Trustee

# Cash flow statement

	Note	Year ended 31 March 2014 £000	Year ended 31 March 2013 £000
Reconciliation of net outgoing resources to net cash flow from operating activities			
Net incoming / (outgoing) resources		423	241
Depreciation charge	9	294	213
(Increase) / decrease in debtors	10	(249)	1,936
(Decrease) / increase in creditors	11	(423)	(584)
Disposal of fixed asset		84	0
Transfers to provisions	12	105	115
Use of provisions	12	(98)	(82)
Defined benefit pension scheme:			
Impact on net incoming resources before gains and losses	15	55	48
Employer contributions paid	15	(97)	(97)
Investment income		(8)	(10)
Net cash inflow from operating activities		86	(1,780)
Net cash inflow from operating activities		86	1,780
Returns on investments and servicing of finance			
Interest receivable		8	10
Capital expenditure and financial investment			
Purchase of tangible fixed assets	9	(331)	(310)
Management of liquid resources and finances			
Decrease / (increase) in short-term deposit		(501)	0
Repayment of loan	11	(75)	(150)
Decrease in cash in the year		(813)	1,330
Reconciliation of net cash funds			
Net funds at the beginning of the year		6,381	4,901
(Decrease) / increase in cash in the year		(813)	1,330
Cash used to repay loan		75	150
Cash transferred to short-term deposit		501	0
Change in net funds		(237)	1,480
Net cash funds at the end of the year		6,144	6,381
Analysis of change in net funds	At 1 April 2013	Cash flows	At 31 March 2014
Cash at bank and in hand	6,456	(813)	5,643
Debt due within one year (loan)	(75)	75	0
Short-term deposit	0	501	501
Total	6,381	(237)	6,144

# Notes to the financial statements

# 1. Accounting policies

### a) Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (March 2005).

### b) Fund accounting

**b.1: Restricted funds** are used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

**b.2: Unrestricted funds** are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and include general funds, designated funds and pension reserve as follows:

**General funds** are unrestricted funds that are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Designated funds** comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statement.

**b.3: Pension reserve** In accordance with FRS17 – Retirement benefits, the liability attributable to the pension schemes as set out in Note 15 is shown as a reduction of total funds. It is anticipated that these commitments will be met through future cash flows, and this is subject to regular review in conjunction with actuarial valuations and related professional advice.

### c) Related charities

HelpAge International holds a 25 per cent interest in HelpAge International UK; however this is nonbeneficial and therefore not accounted for as an associate but considered a related charity. Income is received as grants and recognised when due; the value of all transactions is included in Note 18.

HelpAge International holds a controlling interest in HelpAge International España, which is considered a related charity. This organisation ceased activity in June 2013; the results are not material and are aggregate in the accounts.

### d) Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange in the month of the transaction. All exchange rate differences are taken to the Statement of Financial Activities (SOFA).

### e) Income recognition

Donations are accounted for at the time of receipt. Gifts in kind are accounted for at estimated market value.

Grant income is recognised when the income is received or receivable, whichever is earlier. In applying this policy HelpAge International recognises income from grants when claims are made to donors in accordance with its individual funding agreements.

Bank interest is the amount receivable for the year.

# 1. Accounting policies continued

### f) Resources expended

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Resources expended include attributable VAT which cannot be recovered. However, the cost of support, management and administration of each activity is apportioned on the basis of an estimated time allocation against each theme.

The costs of generating voluntary income relate to the expenditure incurred by the charitable company in raising funds for its activities.

Governance costs are the costs associated with the governance arrangements of the charity, including meeting all constitutional and statutory requirements.

Grants payable are accounted for in line with the payment schedule stipulated in the agreement, providing the conditions set have been met.

### g) Fixed assets and depreciation

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rate in use was as follows:

Computer equipment	4 years
Office equipment	4 years
Overseas project assets	4 years
Motor vehicle	4 years

Assets with a cost of over £250 are capitalised.

### h) Terminal benefit provision

Most staff employed in offices overseas on local contracts are eligible for a service-related terminal benefit for each full year of service when they leave HelpAge International. International staff on UK contracts are eligible for a service-related relocation allowance. These benefits are accrued during the years of service.

### i) Pension costs

HelpAge International contributes to a multi-employer defined contribution scheme, the cost of which is charged to the SOFA as resources expended when the contributions fall due. It is not possible to separately identify the assets and liabilities of participating employers on a consistent and reasonable basis because assets are co-mingled for investment purposes and benefits are paid from total scheme assets. Therefore, employer contributions payable to the Scheme are charged to the SOFA as resources expended as they fall due. After the balance sheet date HelpAge International made a decision to withdraw from the Pensions Trust Growth Plan with effect from 30 June 2014 which has crystallised a debt on withdrawal. The debt is not considered to be material to the results for 2013/14 and no provision has been made for this debt.

For the Help the Aged defined benefit scheme, the amounts charged in resources expended are the current service costs and gains and losses on settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the profit and loss account if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest cost and the expected return on assets are shown as a net amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in the other recognised gains and losses.

The Help the Aged defined benefit scheme is funded, with the assets of the scheme held separately from those of the group, in a separate trustee-administered fund. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis, using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet.

# 2. Voluntary income

			Year ended 31 March 2014	Year ended 31 March 2013
	Restricted £000	Unrestricted £000	Total £000	Total £000
Core grants for international programmes				
UK aid from the UK Government $^{\rm 1}$	0	2,670	2,670	2,670
Age International <sup>2</sup>	7,067	1,434	8,501	9,857
	7,067	4,104	11,171	12,527
Membership fees	0	21	21	20
Donations and legacies	2	222	224	128
Gifts in kind	189	1	190	1
	7,258	4,348	11,606	12,676

#### 1. Income from UK aid from the UK government is a Partnership Programme Arrangement grant

2. Income from Age International	£000
Unrestricted core grant	1,344
Core grant for work in emergency and countries with complex political emergencies	4,906
	6,250
Emergency appeal funds and other small project funds	920
Disasters Emergency Committee <sup>3</sup>	1,331
	8,501
3. Income from Disasters Emergency Committee via Age International	£000
East Africa crisis	301
Philippines typhoon	734
Syria crisis	296
Total Disasters Emergency Committee grants	1,331

Note	e Restricted £000	Unrestricted £000	Year ended 31 March 2014 Total £000	Year ended 31 March 2013 Total £000
Swedish International Development Cooperation	n Agency 1,639	987	2,626	3,039
Age International	2,374	159	2,533	946
European Commission	2,338	92	2,430	2,375
HelpAge Deutschland	1,361	0	1,361	614
UN agencies	884	25	909	1,586
US Agency for International Development	657	73	730	430
Irish Aid	528	33	561	524
HelpAge USA	510	31	541	244
Other agencies (less than £500,000)	2,978	33	3,011	4,118
Total 17	13,269	1,433	14,702	13,876
Other income	16	72	88	96
Total	13,285	1,505	14,790	13,972

# 3. Grants received for international programmes

# 4. Total resources expended

	Staff-related costs (Note 7) £000	Programme costs £000	General office costs £000	Travel and related costs £000	Grants (Note 5) £000	Legal and professional fees £000	Fixed asset fund £000	Total £000
Activities								
Cost of generating voluntary funds	55	2	1	1	343	1	0	403
Secure income	2,020	1,582	82	402	1,818	47	0	5,951
Health, HIV and care	1,454	1,061	59	131	1,535	26	0	4,266
Emergency and recovery	3,748	3,133	136	476	2,437	73	0	10,003
Age discrimination and rights	1,372	778	46	245	919	19	0	3,379
Global network	577	323	24	134	608	11	0	1,677
Governance	141	2	6	98	0	17	0	264
Fixed asset fund	0	0	0	0	0	0	38	38
To 31 March 2014	9,367	6,881	354	1,487	7,660	194	38	25,981
To 31 March 2013	9,490	9,154	377	1,425	5,908	154	(91)	26,417

The following UK support costs are allocated on the basis of expenditure by different activities.

Support cost	1,719	34	358	187	0	24	0	2,322

# 5. Grants paid to Affiliates and partner organisations

	Number of grants 2013/14	Year ended 31 March 2014 £000	Year ended 31 March 2013 £000
Coalition of Services of the Elderly – Philippines	9	1,505	342
HelpAge India	3	482	603
Coalition for Children Affected by AIDS – Canada	1	344	0
Africa Platform for Social Protection – Kenya	1	327	431
Relief Society of Tigray – Ethiopia	3	296	54
HelpAge Deutschland	3	273	155
Rural Agency For Community Development and Assistance – Kenya	3	213	89
HelpAge USA	2	178	172
HelpAge Sri Lanka	3	165	191
Pastoralist Integrated Support Programme – Kenya	2	149	98
Pastoralist Welfare Organization – Ethiopia	1	142	87
Handicap International – Syria	3	175	44
HelpAge Korea	2	130	130
Fundacion Horizóntes – Bolivia	3	120	133
Women Empowerment Network – Kenya	1	104	0
Fundación Paz y Bien – Colombia	2	99	79
Union of Agricultural Work Committees – occupied Palestinian territories	1	96	0
District Pastoralists Association – Kenya	1	88	87
Shaanxi Provincial Committee on Ageing – China	5	88	38
Young Men's Christian Association – Myanmar	1	87	148
El Wedad Society for Community Rehabilitation – occupied Palestinian territories	1	84	185
Gayo Pastoral Development Initiative – Ethiopia	2	80	92
National Commission on Human Rights – Kenya	1	76	0
Network Activity Group – Myanmar	1	75	163
Rural Development Project – Pakistan	2	74	0
Uganda Reach the Aged Association – Uganda	4	65	113
University College London	1	59	0
Senior Citizens' Association of Zambia	3	56	66
Other small grants		2,030	2,408
		7,660	5,908

## 6. Net incoming resources for the period

	Year ended 31 March 2014 £000	Year ended 31 March 2013 £000
This is stated after charging / (crediting)		
Other finance income:		
Expected return on pension assets	(176)	(177)
Interest cost on pension scheme liabilities	209	209
Net other finance cost of pension scheme	33	32
Depreciation	294	213
Trustees' indemnity insurance	5	5
Trustees' remuneration	0	0
Trustees' expenses	62	52
Auditors' remuneration (fees to Sayer Vincent):		
Annual statutory audit	13	13
Other services (project audits)	22	12
	35	25

During the period no Trustee received any remuneration. Trustees' expenses are for the reimbursement of travel, accommodation and subsistence costs for attendance at all meetings held throughout the period.

The UK office is leased from Age UK at a commercial rent of £98,350 per annum. The lease expires on 15 December 2022 and can be terminated at six months' notice.

HelpAge International Financial statements for the year ended 31 March 2014

## 7. Staff costs and numbers

	Year ended 31 March 2014 Staff	Year ended 31 March 2013 Staff
a) Average number of employees during the year was as follows:		
Policy, learning and strategy	13	13
Advocacy and communication	17	17
Programme support and quality	17	17
Resource development	9	9
Chief Executive, finance and support services	17	18
Total staff on UK payroll based in UK	73	74
Staff on UK payroll based overseas	35	36
	108	110
Overseas staff on local contracts	416	427
	524	537

	Year ended 31 March 2014 £000	Year ended 31 March 2013 £000
b) UK paid staff costs were as follows:		
Salaries and wages	3,632	3,599
Social security costs	252	261
Pension cost	158	152
	4,042	4,012
Overseas staff on local contracts	3,183	2,782
Other staff related costs	2,142	2,696
	9,367	9,490

Other staff-related costs include staff training and workshops (£95,000), consultancies (£519,000), recruitment (77,000), employer contribution towards defined pension (£97,000), and other non-salary costs.

3	Year ended 31 March 2014	Year ended 31 March 2013
c) The number of staff whose emoluments fell within each of the following bands were	e:	
£60,000 to £69,999	3	2
£70,000 to £79,999	0	1
£80,000 to £89,999	1	0
£90,000 to £99,999	0	1

Remuneration excludes employer's pension contributions of £23,049 paid into defined benefit schemes for all four higher-paid members of staff.

## 8. Taxation

The charity is exempt from corporation tax, as all its income is charitable and is applied for charitable expenditure.

# 9. Tangible fixed assets

	Unrestricted assets £000	Restricted project assets £000	31 March 2014 Total assets £000	31 March 2013 Total assets £000
Cost				
At the start of the year	183	1,385	1,568	1,258
Additions	45	286	331	310
Disposals	(14)	(178)	(192)	0
At the end of the year	214	1,493	1,707	1,568
Depreciation				
At the start of the year	82	898	980	767
Charge for the year	42	252	294	213
Disposals	(2)	(106)	(108)	0
At the end of the year	122	1,044	1,166	980
Net book value				
Computers	51	130	181	238
Other office equipment	9	79	88	131
Motor vehicles	32	222	254	200
Fixture and fittings	0	17	17	19
At the end of the year	92	449	541	588
At the start of the year	101	487	588	491

## 10. Debtors

	31 March 2014 £000	31 March 2013 £000
Other debtors	360	161
Prepayments	29	22
Accrued income	817	774
	1,206	957

# 11. Creditors: amounts due within one year

	31 March 2014 £000	31 March 2013 £000
Taxation and social security	71	65
Accruals	684	1,032
Other creditors	203	284
Loans	0	75
	958	1,456

# 12. Provisions

	31 March 2014 £000	31 March 2013 £000
Provision for terminal benefits (Reference to accounting policy in Note 1h)		
At the start of the year	485	452
Charged for the year	105	115
Utilised in year	(98)	(82)
At the end of the year	492	485

# 13. Analysis of net assets between funds

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	449	92	541
Net current assets less provision	3,845	2,055	5,900
Pension liability	0	(926)	(926)
Net assets at the end of the year	4,294	1,221	5,515

#### Transfer At the start Incoming Outgoing valuation/ At the end of the year actuarial gain resources resources of the year £000 £000 £000 £000 £000 **Restricted funds:** Africa 0 129 9,272 9,222 179 Asia Pacific 0 1,136 4,507 3,827 1,816 South Asia 309 2,317 2,384 0 242 Caribbean 14 509 312 0 211 Eastern Europe and Central Asia 151 139 364 352 0 Latin America 548 1,681 1,987 0 242 Middle East 46 649 256 0 439 UK and other 738 0 565 1,245 1,418 Fixed asset fund 487 0 38 0 449 Total restricted funds 3.546 20,544 19.796 0 4.294 **Unrestricted funds:** General reserve 0 1,573 5,860 5,848 1,585 Designated reserve 941 0 379 0 562 Total unrestricted funds 2,514 5,860 6,227 0 2,147 Pension reserve (1,092)0 (42) 124 (926)Total funds 4,968 26,404 25,981 124 5,515

## 14. Funds movement

### Purposes of restricted funds and unrestricted funds

The charity has various funds for which it is responsible and which require separate disclosure, which are as follows:

**Restricted funds:** Income where the donor specifies the purposes within the overall aims of the organisation. Restricted funds will be utilised during the next financial year on agreed programme activities according to contracts with different donors.

**Fixed asset fund:** The fixed asset fund represents the net book value of assets held overseas purchased with restricted income. The full purchase cost is included within total resources expended as this is consistent with the basis of reporting to donors. The change in net book value is credited against expenditure in SOFA.

**Pension fund:** The pension fund represents the pension liability based on actuarial valuation of the defined benefit scheme. The transfer between funds on the balance sheet represents the actuarial gain for the year.

#### **Unrestricted funds**

**General reserve:** Unrestricted funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charity. In addition to expenditure directly on international work, such funds may be held in order to finance working capital.

**Designated reserve:** Unrestricted funds which are expendable at the discretion of the Trustees in furtherance of the specific purpose of organisational and network development.

# 15. Pensions

### a) Help the Aged Final Salary Scheme

### FRS17 disclosures for accounting period ending 31 March 2014

The Scheme is a defined benefit (final salary) funded pension scheme. The Scheme is closed to new entrants and to future accrual of benefits, but has retained the salary link for active members.

The expected employer contributions for the year ending 31 March 2015 are £97,000. These contributions include an allowance for administration expenses and PPF levies.

The Scheme assets neither include investments issued by HelpAge International nor any property occupied by HelpAge International.

The overall expected rate of return of the Scheme assets has been based on the average expected return for each asset class, weighted by the amount of assets in each class. The Scheme has no contingent assets or liabilities.

The Scheme holds quoted securities, and these have been valued at current bid-price. The corresponding amounts from previous years have not been restated.

### **Employee benefit obligations**

	Value at 31 March 2014 £000	Value at 31 March 2013 £000
Present value of funded obligations	(5,104)	(4,729)
Fair value of scheme assets	4,178	3,637
Deficit in the scheme	(926)	(1,092)

#### The amounts recognised in the Statement of Financial Activities are as follows:

Current service cost	22	16
Interest cost	209	209
Expected return on scheme assets	(176)	(177)
Total	55	48

The current service cost includes the cost of administration expenses and PPF levies.

#### Actuarial gain and loss

Net actuarial gain / (loss) recognised in year	124	(175)
Net cumulative actuarial gain / (loss)	(737)	(861)

# 15. Pensions continued

### a) Help the Aged Final Salary Scheme continued

### Reconciliation of present value of scheme liabilities and assets

Change in the present value of the defined benefit obligation

Change in the present value of the defined benefit obligation	Value at 31 March 2014 £000	Value at 31 March 2013 £000
Opening defined benefit obligation	4,729	4,225
Current service cost	22	16
Interest cost	209	209
Experience gain / (loss) arising on scheme liabilities	100	(7)
Actuarial loss / (gain)	230	404
Benefits paid (including expenses)	(186)	(118)
Closing defined benefit obligation	5,104	4,729

#### Change in the fair value of scheme assets

	Value at 31 March 2014 £000	Value at 31 March 2013 £000
Opening fair value of scheme assets	3,637	3,259
Expected return on scheme assets	176	177
Actuarial gain / (loss)	454	222
Employer contributions	97	97
Benefits paid including expenses	(186)	(118)
Closing fair value of scheme assets	4,178	3,637

#### Assets in the scheme as a percentage of total scheme assets

	At 31 March 2014	At 31 March 2013
Gilts / fixed interest gilts	25.57%	33%
Bonds/fixed interest bonds	12.96%	0%
Equities	28.94%	60%
Property	29.01%	0%
Cash	3.52%	7%
	2014	2013
	£000	£000
Actual return on Scheme assets	630	399

# 15. Pensions continued

### a) Help the Aged Final Salary Scheme continued

### Assumptions

### Principal actuarial assumptions at the balance sheet date

	At 31 March 2014 pa	At 31 March 2013 pa
Financial assumptions		
Discount rate	4.50%	4.50%
Rate of increase in salaries	3.50%	3.30%
Rate of increase in payment of pre-2005 pensions (in excess of GMP)	2.50%	2.30%
Rate of increase in payment of post-2005 pensions (in excess of GMP)	2.50%	2.30%
Rate of revaluation of deferred pensions in excess of GMP	3.50%	3.30%
Inflation assumption (RPI)	3.50%	3.30%
Inflation assumption (CPI)	2.50%	2.30%
Expected return on Scheme assets	5.64%	4.90%

	2014	2013
Demographic assumptions		
Mortality	S1 Normal base tables projected by year of birth assuming future improvements in line with CMI 2013 core projections with a long-term rate of improvement of 1% pa	S1 Normal base tables projected by year of birth assuming future improvements in line with CMI 2012 core projections with a long-term rate of improvement of 0.5% pa
Cash commutation allowance	80% of the maximum cash allowance available upon retirement	80% of maximum cash allowance available upon retirement
Withdrawal allowance	Allowance	Allowance

Other assumptions are the same as those used in the preliminary results of the Trustees' Scheme Funding valuation as at 30 September 2009.

### History of experience gains and losses

	2014 £000	2013 £000	2012 £000	2011 £000	2010 £000
Defined benefit obligation	(5,104)	(4,729)	(4,225)	(3,915)	(4,067)
Scheme assets	4,178	3,637	3,259	3,228	3,075
Surplus / (deficit)	(926)	(1,092)	(966)	(687)	(992)
Experience adjustments on Scheme liabilities	(100)	7	(68)	(27)	115
Experience adjustments on Scheme assets	454	222	(144)	(3)	571

Note: This refers to the expected rate of return on assets as at the beginning of each period presented.

# 15. Pensions continued

### b) The Pensions Trust Growth Plan

HelpAge International participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted out of the State scheme. The Plan is a multi-employer pension plan. Up to September 2001, nine employees paid Additional Voluntary Contributions into the Series 2 Plan. Since the Help the Aged scheme was closed to new members in 2002 HelpAge International has offered membership of the Series 3 Plan to all staff.

Additional Voluntary Contributions paid into the Series 2 Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

During the accounting period, HelpAge International paid contributions into Series 3 Plan at the rate of 8.5 per cent, and members paid contributions at the rate of 5 per cent.

The valuation results at 30 September 2011 were completed in 2012 and have been formalised.

## 16. Contingent liabilities

The charity works in countries where income tax regimes are changing. The charity policy is to ensure all liabilities for income tax are met. In some instances it is anticipated that a liability for income tax for past services of international staff will crystallise; however, the amount is uncertain. An accrual of £195,000 has been provided for, but the total could be higher.

The valuation of the Plan was performed by a professionally qualified Actuary using the Projected Unit Method. The market value of the Plan's assets at the valuation date was £780 million and the Plan's Technical Provisions (ie past service liabilities) were £928 million. The valuation therefore revealed a shortfall of assets compared with the value of liabilities of £148 million, equivalent to a funding level of 84 per cent.

The Scheme Actuary has prepared a funding position update as at 30 September 2012. The market value of the Plan's assets at that date was £790 million and the Plan's Technical Provisions (ie past service liabilities) was £984 million. The update, therefore, revealed a shortfall of assets compared with the value of liabilities of £194 million, equivalent to a funding level of 80 per cent.

After the balance sheet date HelpAge International made a decision to withdraw from the Pensions Trust Growth Plan with effect from 30 June 2014. The estimated cost of withdrawal from the Scheme as at 30 September 2013 was £83,542. HelpAge International Financial statements for the year ended 31 March 2014

## 17. Grant income

	Year ended 31 March 2014 £000	Year ended 31 March 2013 £000
Core grants for international programmes		
Age International	8,501	9,857
UK aid from the UK Government	2,670	2,670
	11,171	12,527
Other grants for international programmes		
Swedish International Development Cooperation Agency	2,626	3,039
Age International	2,533	946
European Commission	2,430	2,375
HelpAge Deutschland	1,361	614
UN agencies	909	1,586
US Agency for International Development	730	430
Irish Aid	561	524
HelpAge USA	541	244
Big Lottery Fund	407	734
Jersey Overseas Aid Commission	345	109
Korea International Cooperation Agency	292	61
KPMG Advisory Limited	263	261
The Government of the Federal Republic of Germany	217	601
Cordaid	146	310
Royal Netherlands Embassy	143	86
The Economic Policy Research Institute	88	5
FK Norway	82	80
Caritas International	81	155
The World Diabetes Foundation	66	0
Oxfam International	64	31
The Regional Psychosocial Support Initiative	63	0
International Organization for Migration	54	0
The DG Murray Trust	50	0
HelpAge Korea	7	10
Other agencies (below £50,000 in 2014)	643	1,675
	14,702	13,876

# 17. Grant income *continued*

### Income through Age International from the following donors:

	Income £000
UK aid from the UK Government for:	
Emergency shelter response to rural communities affected by Hurricane Sandy: Haiti	258
Field test of the Safe Water Trust's Aqua filter Family Model: Haiti	32
Relief for Cyclone Phailin and flood-affected people in Odisha: India	81
Social protection rights component of Hunger Safety Net Project: Kenya	1,326
Typhoon Haiyan relief operation: the Philippines	480
UNHCR for:	2,177
Improving the lives and wellbeing of older people in West Darfur: Sudan	251
Save the Children (Humanitarian Innovation Fund) for:	
Health RAM / Older people	70
UK trusts for:	
Affordable, Accessible and Quality Eye Care: India	25
Syria crisis emergency response: Syria	10
	35
	2,533

### Income from the Big Lottery Fund for:

	Income £000	Fund balance £000
Older people and HIV and AIDS in Africa: Cross country	372	0
Poverty reduction and community action: India	35	0
	407	0

### Income from CordAid for:

	Income £000
Improved income security for older and vulnerable people	48
Emergency relief for older people affected by tropical storms Hakui and Saola: the Philippines (donation)	2
Emergency relief for older people affected by Typhoon Bopha: the Philippines (donation)	1
Provision of life-saving services to older people, persons with disabilities and vulnerable women displaced from Federally Administered Tribal Areas: Pakistan	93
Typhoon Haiyan relief operation: the Philippines (donation)	2
	146

# 17. Grant income *continued*

### Income received from HelpAge Deutschland for:

	Income £000
Promotion of resilience capacities of older people and their families in Tigray: Ethiopia	23
Livelihood and resilience-building for older people in Borena: Ethiopia	114
Enhancing resilience of vulnerable communities in Marigot and Leogane to natural disasters and their impact: Haiti	58
Building resilient communities to drought: Kenya	34
Realising the rights of older people: Nepal	40
Promoting food security for vulnerable older women and men and their families: occupied Palestinian territories	188
Emergency relief to flood-affected families in Punjab: Pakistan	181
Older people in disaster prevention in Mindanao: the Philippines	45
Typhoon Haiyan relief operation: the Philippines	552
Effective response to the needs of malnourished older persons in West Darfur: Sudan	105
Protecting and promoting women's rights and their social and economic empowerment: Tanzania	21
	1,361

# 18. Transactions of related parties

3	Year ended 31 March 2014 £000	Year ended 31 March 2013 £000
Age International		
Core grants for international programmes	8,501	9,857
Other grants for international programmes	2,533	946
	11,034	10,803

# Legal and administrative details

Status	The organisation is a charitable company limited by guarantee, incorporated on 19 October 1983 and registered as a charity on 17 November 1983.		
Governing document	The Company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company, and is governed by its Articles of Association.		
Company number	1762840		
Charity number	288180		
Registered office and operational address	1-6 Tavistock Sq	uare, London, WC1H 9NA	
Trustees	Cynthia Cox Ron	nan (Chair)	
	Tilak De Zoysa*	(Vice Chair until resigning in October 2013)	
	Isabella Aboderin	n	
	David Causer (Vi	ice Chair from March 2014)	
	Mathew Cherian'	*	
	Pham Hoai Giang	g*	
	Silvia Gascon* (r	e-joined in March 2013)	
	Cho Hyunse*		
	Eric Kimani* (res	igned in October 2013)	
	John Kingston		
	Laura Machado		
	Sola Mahoney* (joined in October 2013)		
	Sanja Miloradovic* Du Peng		
	Michael Wade		
	John Jack Watter	rs* (joined in October 2013)	
	*Trustees nomina	ted by our Affiliates	
Senior staff	Toby Porter	Chief Executive Officer (joined 30 September 2013)	
	Silvia Stefanoni	Deputy Chief Executive / Director of Programmes Interim Chief Executive Officer (1 April-29 September 2013)	
	Alison Gordon	Director of Resource Development	
	Mark Gorman	Director of Strategic Development	
	Jane Scobie	Director of Advocacy and Communications	
	Valerie Stevens	Director of Finance / Company Secretary	
Bankers	Barclays Bank plc, 1 Pall Mall East, London, SW1Y 5AX		
Solicitors	DWF LLP, One Snowhill, Snow Hill Queensway, Birmingham, B4 6GA		
Auditors	Sayer Vincent LLP, Chartered accountants and statutory auditors, 8 Angel Gate, City Road, London, EC1V 2SJ		

# HelpAge global network



# Our offices

Regional offices

East, West and Central Africa Nairobi, Kenya

**Southern Africa** Pretoria, South Africa

East Asia and Pacific Chiang Mai, Thailand

**South Asia** Kathmandu, Nepal

Latin America and the Caribbean Panama City, Panama

Eastern Europe and Central Asia Bishkek, Kyrgyzstan

#### **Country offices**

- Bogotá, Colombia La Paz, Bolivia Port-au-Prince, Haiti Kingston, Jamaica Khartoum, Sudan Jerusalem, occupied Palestinian territories Chisinau, Moldova Phnom Penh, Cambodia Yangon, Myanmar Hanoi, Vietnam Islamabad, Pakistan Dhaka, Bangladesh Addis Ababa, Ethiopia Dar es Salaam, Tanzania Kampala, Uganda Maputo, Mozambique
- Countries with Affiliates
- Regional offices
- Country offices

# **Our Affiliates**

#### East, West and Central Africa

Regional Centre for the Welfare of Ageing Persons Cameroon (RECEWAPEC)

Ethiopia Elderly and Pensioners National Association (EEPNA) Rift Valley Children and Women Development Organisation, Ethiopia

HelpAge Ghana

HelpAge Kenya\*

Kenya Society for People with AIDS (KESPA)

District Pastoralists Association (DPA), Kenya

Mauritius Family Planning Association

Senior Citizens' Council, Mauritius

Fantsuam Foundation, Nigeria

Sierra Leone Society for the Welfare of the Aged

Current Evangelism Ministries (CEM), Sierra Leone

South Sudan Older People's Organisation (SSOPO)

Sudanese Society for the Care of Older People (SSCOP)

Sawaka-Karagwe (SAWAKA), Tanzania

Tanzania Mission to the Poor and Disabled (PADI)

Uganda Reach the Aged Association (URAA)

#### Southern Africa

Maseru Senior Women's Association, Lesotho

Association of Retired Persons Mozambique (APOSEMO)

VUKOXA, Mozambique

Age-in-Action, South Africa Elim Hlanganani Society for the Care of the Aged, South Africa

Muthande Society for the Aged (MUSA), South Africa

Senior Citizens' Association of Zambia (SCAZ)

HelpAge Zimbabwe (HAZ)

#### **Middle East**

El Wedad Society for Community Rehabilitation (El Wedad, occupied Palestinian territories)

Palestinian Center for Communication and Development Strategies (PCCDS) Center for Studies on Aging (CSA), Lebanon

#### Eastern Europe and Central Asia

Mission Armenia Ardager, Kazakhstan Resource Centre for Elderly People (RCE), Kyrgyzstan Second Breath Moldova (Gerontological Association of Moldova) Dobro Delo, Russia Turbota pro Litnix v Ukraini, Ukraine Serbian Red Cross Albanian Association of Geriatrics and Gerontology (AAGG)

OSMIJEH, Bosnia and Herzegovina

#### East Asia / Pacific

Council on the Ageing (COTA), Australia Office of Seniors' Interests, Australia China National Committee on Ageing (CNCA)

Helping Hand Hong Kong, China Instituto de Acção Social, Macau, China Fiji Council of Social Services (FCOSS) Yayasan Emong Lansia (YEL), Indonesia HelpAge Korea<sup>\*</sup>

Mongolian Association of Elderly People National Council of Senior Citizens Organisations Malaysia (NACSCOM) Yayasan Amal USIAMAS, Malaysia

Coalition of Services of the Elderly (COSE), Philippines

Singapore Action Group of Elders (SAGE) WINGS, Singapore

Tsao Foundation, Singapore

Foundation for Older People's Development (FOPDEV), Thailand Senior Citizens' Association of Thailand

Senior Citizens' Council of Thailand

Centre for Ageing Support and Community Development (CASCD), Vietnam

Vietnam Association of the Elderly (VAE)

#### South Asia

Bangladesh Women's Health Coalition (BWHC) Resource Integration Centre (RIC), Bangladesh Dhaka Ahsania Mission (DAM), Bangladesh Gramin Vikas Vigyan Samiti (GRAVIS), India HelpAge India Pakistan Medico International HelpAge Sri Lanka<sup>\*</sup>

#### North America

HelpAge Canada\* AARP, USA HelpAge USA\* West Virginia University Center on Aging, USA

#### Latin America

Fundación ISALUD, Argentina Fundación Horizontes, Bolivia Mayor, Chile Asociación Red Tiempos de Colombia CESTRA, Colombia Pro Vida Colombia Asociación Gerontologica Costarricense (AGECO), Costa Rica Haitian Society for the Blind (SHAA) Centro de Asistencia y Promocion Integral de Salud (CAPIS), Peru Centro Proceso Social, Peru CooperAcción, Peru Instituto para el Desarrollo de la Pesca y Mineria (IPEMIN), Peru Peru Coordinating Group for Older People (Mesa de Trabajo) Pro Vida Perú ALA Dominicana, Dominican Republic Asociación Mutual Israelita Argentina (AMIA) Ong Sumaj Punchay, Bolivia Society of St. Vincent de Paul, Antigua HelpAge Barbados HelpAge Belize\* Dominica Council on Ageing Reaching Elderly Abandoned Citizens Housebound (REACH), Dominica Extended Care through Hope and Optimism (ECHO), Grenada Action Ageing Jamaica St. Catherine Community Development Agency (SACDA), Jamaica Old People's Welfare Association (OPWA), Montserrat HelpAge St. Lucia

Pro Vida Bolivia

Red de Programas para el Adulto

Caritas Chile

National Foundation for Blind Care, Suriname

#### Western Europe

Zivot 90, Czech Republic Ældre Sagen/DaneAge Association, Denmark HelpAge Deutschland\* Age Action Ireland Caritas Malta Cordaid, Netherlands WorldGranny, Netherlands\* Slovenska Filantropija/Slovene Philanthropy, Slovenia HelpAge International España, Spain PRO, Sweden Kwa Wazee, Switzerland Age International, UK Centre for Policy on Ageing, UK

\* HelpAge sister Affiliates



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