



# Annual report and financial statements

2016/17

**HelpAge**

International

**Our vision** is a world in which all older people can lead dignified, healthy and secure lives.

**Our mission** is to promote the wellbeing and inclusion of older women and men, and reduce poverty and discrimination in later life.

**Our commitment** is to work in low- and middle-income countries for better services and policies for older women and men, and for changes in the behaviours and attitudes of individuals and societies towards old age.

# Contents

<b>3</b>	<b>Objectives and activities</b>
<b>3</b>	Who we are and what we do
<b>4</b>	<b>Strategic report</b>
<b>4</b>	The year in review
<b>6</b>	“I have the income I need”
<b>9</b>	“I enjoy the best possible health and quality of life”
<b>12</b>	“I am safe and secure, free from discrimination and abuse”
<b>15</b>	“My voice is heard”
<b>18</b>	Our plans for 2017/18
<b>19</b>	Our income and expenditure at a glance
<b>20</b>	<b>Corporate governance report</b>
<b>20</b>	Managing the risks to achieve our strategy and future prospects
<b>21</b>	Structure, governance and management
<b>23</b>	Trustee and staff remuneration
<b>24</b>	<b>Statement of the responsibilities of the Trustees</b>
<b>25</b>	<b>Independent auditor’s report</b>
<b>27</b>	<b>Financial statements</b>
<b>27</b>	Statement of financial activities
<b>28</b>	Balance sheet
<b>29</b>	Cash flow statement
<b>30</b>	Notes to the financial statements
<b>50</b>	<b>Legal and administrative details</b>
<b>51</b>	<b>HelpAge global network</b>

# Who we are and what we do

HelpAge International is a global network of organisations promoting the right of all older people to lead dignified, healthy and secure lives. We have a strong, value-based position which puts the experience of older women and men at the centre of our work.

Starting with five members in 1983, the HelpAge network now numbers 127 members in 77 countries. Each member has partnerships with many more organisations and individuals, creating a powerful global movement for change. As the secretariat, we are committed to strengthening the HelpAge network, as well as pioneering new approaches to ageing through our own programmes.

We are driven by the belief that everyone has a right to dignity at every stage of their life. We value the experience that comes with age and the massive but often unrecognised contribution that older people make to family, community and society. We believe that older women and men have the ability and the right to contribute to their own development.

## People living longer

Population ageing is one of the defining characteristics of this century. By 2050, one in five people worldwide will be aged 60 or over. One reason for this growth is that we are living longer, which is a big success story. But our societies are still not prepared for ageing populations, especially when it comes to income, healthcare, and security in later life, and ageism is deeply rooted in policies, laws, institutions, the media and general attitudes and behaviour.

Most older people live in low- and middle-income countries. Already, seven in ten of the world's over-60s live in these countries. This will rise to four-fifths by 2050. Millions of people in these countries still face extreme poverty and insecurity in older age. Some progress has been made in putting ageing and older people's issues onto political and development agendas, but there is much more to be done. Older people are still a low priority in the 2030 Agenda for Sustainable Development and there is still no dedicated human rights instrument for older people.

## The world we want

We are working with network members and other partners for three key changes in low- and middle-income countries: for older people to be included in development and humanitarian planning and programmes; for policies supporting older people to be adopted; and for people to change their attitude towards ageing.

We are now in the second year of our ambitious five-year strategy to 2020. The world we want is one where every older woman and man can say:

**“I have the income I need”**

**“I enjoy the best possible health and quality of life”**

**“I am safe and secure, free from discrimination and abuse”**

**“My voice is heard”**

We are working towards these aims by:

- delivering programmes and developing models of service delivery for older people, including in humanitarian crises
- advocating and campaigning for changes in policies and attitudes towards ageing and older people, bringing the collective experience of the network to bear
- strengthening the voice of older people and network members on the world stage
- using the evidence generated from our own work and that of network members to inform global debates on ageing and refine our approach.

This report describes our progress and sets out our plans for next year. It also outlines the principal risks to the organisation and how they might affect our future prospects.

# The year in review



**In my second year as Chair, I have been inspired by how the HelpAge global network – now with 127 members in 77 countries – is making a real difference to the prospects for people in their later years.**

We are doing this not simply by distributing aid but

by supporting older people themselves as agents of change. Thousands of older people's associations, supported by network members, are improving the lives of older people in their communities in all sorts of practical ways, from organising social activities and home care to gathering evidence of age discrimination and campaigning for their rights.

I saw the power of the network when I took part in the Asia-Pacific Regional Conference in Hanoi in September. The confidence that several Asian governments had in our Asia team was obvious. It is a small team performing a powerful, catalytic role in energising a network of governments, non-governmental organisations and academics in Asia to address the needs of older people in their countries more effectively. Among the best practices that were shared, the role of older people's associations in leading change was highlighted. Through them, HelpAge network members are providing methods for re-integrating older people into their communities in several countries.

The past few years have seen growing recognition of a networked approach being integral to influencing policy. Such an approach is key to our five-year Strategy to 2020. We are working towards our goal of enabling all older women and men to have the income they need, enjoy the best possible health and quality of life, are safe and secure, and have their voices heard, through four, interconnected approaches – programme delivery, advocating for change, strengthening older people's voices, and building knowledge and evidence. A renewed commitment to working with and through our global network is at the centre of these approaches.

This has not been an easy year. The UK vote to leave the European Union left the pound weaker and foreign exchange markets more volatile. This year also saw the UK Government ending its civil society unrestricted funding scheme and announcing a more restricted funding scheme.

In 2016, we began a major organisational restructuring, both to deliver our Strategy to 2020, and to adjust to the changing financial position and external environment. This included devolving more work to our regional centres to support national organisations and regional networks, closing country offices and investing in building our technical resources.

These changes inevitably brought challenges but I am impressed by how well HelpAge staff and partners responded. We are now in a stronger position to support the global network and I look forward with confidence to the coming year.

My sincere thanks go to everyone who has contributed to the impressive achievements described in this report. I would like to say a particular thank you to Toby Porter, outgoing Chief Executive Officer, for his energy and commitment in leading us in our new organisational strategy, and to welcome Justin Derbyshire as the new Chief Executive Officer.

**Arun Maira**  
*Chair of the Board of Trustees*



**As we approach the mid-way point of our five-year strategy, we are starting to see the benefits of our renewed commitment to working with and through our global network.**

In Vietnam, for example, the Government has passed a law to expand inter-generational self-help clubs

– community groups led by older people – across the country. The law, drafted with assistance from the Vietnam Association of the Elderly and ourselves, outlines the budget and human resources the Government will be putting in place to support it. We drew on the experiences of older people involved in existing self-help clubs to make the case for expanding this approach.

Another highlight was the participation of HelpAge network members in the first-ever World Humanitarian Summit in Istanbul in May 2016. Drawing on older people's experiences, we delivered a statement outlining the importance of an inclusive approach to humanitarian assistance, which is now part of the final communiqué from the summit.

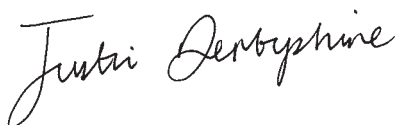


Later in the year, I saw for myself the devastating impact of natural disasters on older people's livelihoods when I visited pastoralist communities in drought-stricken northern Kenya. Older people, traditionally responsible for livestock, had tried to migrate in search of pasture but, unlike previous droughts, had been forced to return home with much depleted herds after finding similar conditions in surrounding areas. Many were without food or the means to buy it. Our partners provided immediate relief by distributing cash, but clearly longer-term solutions are needed. We will continue to advocate with government and other partners in Kenya for strategies to enable older people and their families to become more resilient.

One of our key goals is to see significant progress towards a UN convention on the rights of older people. We were encouraged by a tangible shift in thinking when the UN Open-ended Working Group on Ageing agreed to discuss what a new human rights instrument might contain. Work across the network to influence UN member states to participate in the process is clearly paying off.

Good quality data on ageing and older people is crucial to the equitable delivery of the Sustainable Development Goals, yet is strikingly lacking. However, there are signs of progress, notably that our joint proposal with the United Nations Development Programme, UN Women and government representatives from the UK, South Africa, Portugal and Mexico for a UN city group on ageing and age-disaggregated data is to be taken forward by the UN Statistical Commission. This will be a fantastic opportunity for the HelpAge network to shape the way in which data on older people is collected, analysed and used to inform policy.

In many respects, this has been a challenging year, given changes in the donor funding environment linked with economic uncertainty in the UK and other parts of the world. However, I am extremely impressed by the continuing commitment of all our staff, network members and other partners. HelpAge International's strength comes from the thousands of individuals working collectively to make this a better world for people to grow old in. As the secretariat, building on this remarkable strength remains at the centre of everything we do.



Justin Derbyshire  
Chief Executive Officer

## In summary

60

By 2050, one in five people worldwide will be aged 60 or over.



Two-thirds of older people live in low- and middle-income countries.



Societies are still not prepared for their ageing populations and age discrimination continues to be tolerated around the world.



The HelpAge global network of 127 members in 77 countries is working to reduce poverty and discrimination in later life.



In 2016/17, we supported 7,976 older people's associations with 403,000 members in 26 countries.



We helped build support for a UN convention on the rights of older people, now backed by 37 national governments.



We led an inter-agency group to develop the Charter on Inclusion of Persons with Disabilities in Humanitarian Action, now signed by more than 30 governments and humanitarian agencies.



We contributed to six new or revised national policies on ageing in five countries, potentially benefiting 13 million older people.



In total, 164,000 people in 42 countries took part in Age Demands Action campaigns.



We raised a total income of £27.0 million in 2016/17.

“Every week I contribute to the village savings and loan association because I know I’ll have access to more resources. I rely on those resources to take care of my grandchildren. I’m confident now that I can give them an education.”

Theresa, a widow from Sierra Leone who sells cassava leaves and cassava cake to support four grandchildren and two foster children whose parents died from ebola.



Simon Rawles/Age International

# “I have the income I need”

Millions of older people still have no reliable source of income. However, more governments across the world are recognising the benefits that a secure income in older age has for older people, their families and society.

We worked with network members to advocate for governments to expand tax-financed non-contributory (social) pension schemes and other forms of social protection. We supported governments to design and implement social protection schemes, and older people's groups to make governments more accountable. We also provided loans and grants, agricultural inputs and small-business training to older people to enable them to earn a living.

In the past year:

**1.91m**

more older people in eight countries received a social pension than last year.

**60,000**

older people received support to make a living in 18 countries.



## New universal pension schemes

We worked in Myanmar and with network members in Ethiopia, Kenya, Malawi, Mozambique and Tanzania to make the case for new social pension schemes. We are pleased to report the announcement of new schemes in Myanmar and Kenya and significant progress in Malawi.

In December 2016, the Government of Myanmar announced the introduction of a social pension of 10,000 kyat (£5.70) a month for everyone aged 90 years and above to start in June 2017. The announcement followed several years' advocacy and technical support, resulting in one-off cash transfers being distributed to everyone aged 90-plus in 2015 and 2016. We have been piloting bi-monthly cash transfers to 600 older people in six townships of Myanmar's Dry Zone at the request of the Government. Members of 180 village older people's associations are helping to assess their impact and see how they can best be delivered. We are currently preparing a major report to assess options for expanding the coverage of the universal pension by lowering the age of eligibility.

In March 2017, the Government of Kenya announced that it would introduce a non-contributory pension to all citizens aged 70 years and above. This followed meetings between government representatives and older people over a number of years and presentation of evidence from other major social protection programmes that we have supported, including Kenya's Hunger Safety Net Programme and Older People's Cash Transfer. We are now providing technical support to the Government to start distributing the new pension by 2018.

In conjunction with the Malawi Network of Elderly Persons Organisations (MANEPO) and the Government of Malawi, we published a study on the feasibility of a non-contributory pension which the Government is using in discussions with the International Labour Organization and other donors.

## Making pensions work better

Many social pension schemes are hampered by problems with implementing them. We worked with partner organisations and older people's groups in 14 countries to educate older people about their rights and entitlements and support them to monitor delivery of social pensions.

Pension coverage increased in eight of these countries – Bangladesh, Nepal, Philippines, Peru, Zanzibar, Thailand, Uganda and Vietnam. In total, 1.91 million more older people in these countries received a pension compared with March 2016, worth an additional £536 million.

Our involvement was particularly significant in the Philippines, Uganda and Zanzibar. We worked with the Coalition of Services of the Elderly (COSE) in the Philippines to publish a study, *The Philippine social pension at four years: insights and recommendations*. This showed that many people who were eligible for the pension were not receiving it, and contributed to the Government doubling the budget for the pension in December 2016 and the number of those eligible, from 1.4 million to 2.8 million from January 2017. We also completed a feasibility study for a universal social pension in the Philippines.

We provided technical support to the Government of Zanzibar to develop complaints and feedback mechanisms for the universal social pension scheme launched in April 2017 for everyone aged 70-plus. We also supported older people's groups to monitor the scheme, collecting data digitally. Their findings revealed that nearly one in five of those eligible were still not enrolled in the scheme. The main difficulty was proving their age. Monitoring groups showed people how to use alternative means of verifying their age.



Project partners and monitoring groups also mounted an intensive information campaign about eligibility criteria and registration processes which helped to increase registration from 81 per cent to 86 per cent in the project areas. Distance to pay points was another issue. As a result, the number of pay points was increased from 47 to 68. A formal appeals procedure was set up.

In Uganda, we provided technical assistance to Uganda Reach the Aged Association, a member of the Uganda Social Protection Platform, to lobby the Ministry of Gender, Labour and Social Development to extend coverage of the Senior Citizens Grant. In response, the Government committed to extending the scheme from 40 to 45 districts (almost half the country) from March 2017. Older citizen monitoring groups also highlighted local problems with implementing the grant, such as long distances to pay points, and not being allowed to nominate someone to collect payments on their behalf, meaning that frail or sick older people were sometimes having to be taken to pay points in wheelbarrows. A different service provider is now distributing payments from a mobile unit, and a means of allowing alternative recipients is under discussion.

In Ethiopia, the National Social Protection Platform, of which we and the Ethiopia Elderly and Pensioners National Association are members, successfully advocated for the Government's Productive Safety Net Programme to be extended from 800,000 poor households in rural drought-prone areas to those in urban areas, potentially benefiting 30,000 more older people.

Data collected by older people in Mozambique consistently highlighted that those eligible for the Basic Social Subsidy Programme did not know what to do if they were having problems collecting their payment. This was partly because the grievance mechanism was not working, one problem being the long distances between government offices and communities. We are supporting the Government to develop a digital grievance mechanism which will be piloted in 2017.

## Support to earn a living

With our partners, we provided 60,000 older people in 18 countries with loans and grants, business and technical training, help to establish revolving loan funds and assistance to access credit or benefits, mostly through older people's associations. In many cases, we trained communities on how to include older people in plans to mitigate the devastating impact on their livelihoods of natural hazards such as floods or drought.

In South Sudan, we worked with Islamic Relief and GOAL to deliver cash, agricultural inputs and business training to 6,000 older people and their families in conflict-affected Warrap State. We also provided "food baskets" and nutrition training to those most at risk of malnutrition, and training in conflict resolution and disaster risk reduction.

In Sierra Leone, we partnered the youth-led agency Restless Development to train young volunteers to help set up older people's associations in ebola-affected communities in Bonthe and Moyamba districts. Some 1,700 members of 85 older people's associations set up small enterprises such as petty trading and group farming, improving their income and helping to change attitudes that see older people as a burden to their families.

Many older people in Moldova whose families have migrated struggle to survive on their state pensions. We supported 238 older people in seven communities to start small-scale agricultural activities, improving their income and sense of wellbeing.

On the Tajikistan border of Kyrgyzstan, a region marked by outmigration of young people, poverty, and political instability, we supported 20 older people's associations with a total of 500 members to help older people claim their rights to land, documentation and other entitlements, and start agricultural activities such as egg production and growing vegetables in poly-tunnels.

## Financial services and economic resources

We promoted older people's access to financial services and a better understanding of their economic situation, especially in Asia. Older people often find that financial institutions refuse to lend to them, simply because of their age. We funded HelpAge India to lobby public sector banks in four states to stop discriminating against older people and support 350 older people's self-help groups to apply for credit and other financial services. As a result, the groups obtained bank loans of around 49,000 rupees (£600) each to run revolving loan schemes. HelpAge India also established agreements in two states with the National Rural Livelihood Mission for older people's self-help groups to be eligible to receive grants and training.

We presented a paper on the financial security of older women in East and Southeast Asia at a conference hosted by the Tsao Foundation in Singapore in October 2016. We are now supporting the Tsao Foundation to expand their work on training women's organisations in financial security to three more countries.

We published a major study, *Work, family and social protection: old age income security in Bangladesh, Nepal, the Philippines, Thailand and Vietnam*, highlighting the multiple sources of income that older people rely on, and recommending collecting better data on this. We also developed resources on national transfer accounts – economic flows from one generation to another – to improve understanding of the economic contributions that different age groups make to society.



# “I enjoy the best possible health and quality of life”

As people age, the health and care services they require are likely to become increasingly complex and interdependent. Many older people are living with more than one chronic condition, and many people are likely to require support with daily living in their later years. Health and care systems around the world have responded inadequately to the changing needs of older populations.

We worked with network members and other partners to deliver health and care services and health education to older people. We developed systems for collecting data and supported older people to monitor services themselves, using the findings to influence national and global policies.

In the past year:

**5.62 million**

more older people stood to benefit from new or revised government health and care policies than last year.

**500,000**

older people in 21 countries received health and care services and health education.



## Global action on ageing and health

We continued to work closely with the World Health Organization (WHO). We developed a joint workplan for 2017-2019 with the Ageing and Lifecourse Department. The plan aligns our work with WHO's Global Strategy and Action Plan on Ageing and Health to improve data systems, tackle ageism and strengthen health and care systems at national level.

The WHO Strategy was adopted at the World Health Assembly in May 2016. We supported the launch by co-hosting a side event on combating ageism to achieve healthy ageing, and arranging for an older activist from Kenya to speak at another side event about why it is vital to involve older people in efforts to achieve healthy ageing.

A key piece of work with WHO was developing ways to measure healthy ageing at national level, which could feed into global reporting. We presented a paper at a global experts group meeting in Geneva in March 2017 on the use of our Health Outcomes Tool – a questionnaire completed by health project staff before and after an intervention to record the difference older people perceive the intervention to have made to their health and wellbeing. We will continue this work in the coming year.

We also supported events on healthy ageing organised by HelpAge USA, Age Action Ireland and HelpAge Korea.

## Providing health and home care

We supported more than 500,000 older people in 21 countries to receive health and care services and learn how to manage their health, mainly through older people's associations. In many cases, these activities formed part of our response to humanitarian crises.

In China, Ageing China Development Centre (ACDC) supported older people's associations in six villages in Shaanxi province to recruit and train care coordinators to deliver home care to 180 older people needing help with daily living, and train volunteer carers. ACDC shared the learning from the project with senior representatives of the provincial government's Ageing and Civil Affairs Authority and other NGOs in Shaanxi, Gansu and Hebei provinces with a view to replicating this model of community care to meet the growing care needs of older people in rural areas.

In Kyrgyzstan, our partners, the Resource Centre for the Elderly, ADRA Kyrgyzstan and the Diabetes and Endocrinology Association of Kyrgyzstan, worked with health centres and community groups in the capital city and three remote provinces of Chui, Batken and Naryn to train doctors and nurses on diabetes. They supported 25 self-help groups of older people to manage the condition and campaign under the Age Demands Action banner for diabetes prevention and care to be included in national policies.

We worked with the Swiss Red Cross in Moldova to support community organisations in 14 villages to set up health clubs and other activities to help isolated older people learn how to manage chronic conditions such as high blood pressure, diabetes and heart disease, eat better and socialise. We also distributed hot meals and food packages during the harsh winter.

Simple, low-cost eyecare services such as cataract removal can be a life changer for older people at risk of losing their independence through failing eyesight. We supported HelpAge Sri Lanka to provide screening and follow-up treatment to more than 4,000 older people. In Ethiopia, we trained over 300 health staff from 24 health facilities on eyecare and older people's healthcare. More than 1,500 people were screened and almost 500 older people received cataract surgery or other treatment. As a member of the national blindness prevention task force, we helped the Government draft a five-year plan to expand eyecare services.

Two years of military conflict in Yemen have left 18.8 million people in need of humanitarian assistance. The public health system has collapsed and malnutrition rates are soaring. We launched a new project with the Italian aid organisation INTERSOS to provide life-saving primary healthcare and nutrition services to vulnerable people through mobile clinics in Hadramauth region and better emergency services in three district hospitals. We piloted the "uniMAC", a universal middle-upper arm circumference strap that can be used to measure malnutrition in people of any age from children to older people. Its universal nature

**"Yehualashet helps me with everything. Thanks to her, I can go outside again. I know that she worked really hard to get this crutch for me. Without it, I wouldn't be able to walk at all."**

**Fikru, a former long-distance driver from Ethiopia, who receives daily visits from a volunteer home carer through Tesfa Social and Development Association.**

Lydia Humphrey/HelpAge International



encourages nutrition programme staff to include older people in routine screening. It has been shown to measure the nutritional status of older people more accurately than any other method.

Lebanon is a country with a particularly high proportion of refugees – an estimated 1.5 million in a total population of 4.4 million. We supported three partners – Makasset, Imam Sadr Foundation and Amel – to run 10 health centres serving older people in refugee and host communities. They trained staff on non-communicable diseases and renovated facilities by installing ramps, handrails, more suitable waiting rooms, equipment and medicines. They also ran social activities including sports, gardening, literacy classes, meditation and yoga to improve older people's wellbeing.

We published a final version of our Rapid Assessment Method for Older People manual with a digital data collection option to help humanitarian and development workers gather information on older people's nutrition and health status, their ability to manage daily life, and their access to essential services. We presented the method at the 9th International Congress on Nutrition and Health in Berlin in February 2017. Subsequently, 23 organisations expressed interest in learning the methodology.

## Data to improve services

Our Health Outcomes Tool and Age-Friendly and Gender-Sensitive Services Tool are proving invaluable for informing our own programmes and influencing national and global policy and practice. We used these in Ethiopia, India, Mozambique, the Philippines, Tanzania, Uganda and Zimbabwe.

In Tanzania, collection of data, broken down by gender, age and disability, fed into a national plan for Tanzania's free health services policy and a revised version of the national HIV and AIDS home-based care guidelines. These now require data to be collected on people aged 50-65 years, compared with up to 49 years previously. This could lead to improved interventions for an estimated 345,000 older people affected or infected by HIV.

Older citizen monitoring groups in Uganda monitored health service provision in seven districts and passed their findings to health management committees on which they sit. Four of the seven districts approved ways of making health facilities easier for older people to use, such as creating special queues to reduce their waiting times.

In Zimbabwe, data collected using the Health Outcomes Tool showed that services had improved for older people in 47 health facilities in the past two years. Our partners, Centre for Community Development Solutions (CCDS) and Island Hospice and Healthcare, trained and mentored health professionals in each of these facilities on how to follow WHO protocols. They also taught community health workers how to meet older people's healthcare needs and provide palliative care.

In India, HelpAge network member GRAVIS collected data from the Thar Desert region, trained health workers and home-based carers in older people's health, and promoted self-care among older people. GRAVIS has used the data to revise its curriculum for home-based carers and health workers.

As part of our wide-ranging Better Health for Older People in Africa programme, we prepared a report, *Cash transfers and older people's access to healthcare: a multi-country study*. This discusses the difficulties older people have in obtaining healthcare in Ethiopia, Mozambique, Tanzania and Zimbabwe, and how cash transfers have helped them overcome some of these.

## Changing national policy and practice

This year saw some significant policy breakthroughs in Asia and Africa, thanks to advocacy by HelpAge network members. An estimated 5.62 million more older people stand to benefit from new or revised government health and care policies in Kyrgyzstan, the Philippines, Thailand and Vietnam.

In Vietnam, the Government passed a new law in December 2016, drafted with help from the Vietnam Association of the Elderly and ourselves. The law, which has a substantial budget allocation, sets out measures to increase older people's access to primary healthcare services and improve health education and self-healthcare. It proposes piloting various models of long-term care, specifically mentioning our intergenerational self-help club model.

In Myanmar, with academic partners, WHO and the Ministry of Health, we formed a working group to develop a five-year action plan on non-communicable diseases, expected to be approved by the end of 2017.

In line with our work to promote the WHO Global Strategy, we provided technical support to health ministries in Ethiopia and Zimbabwe to develop national policies on ageing and health.

In July 2016, the Government of Kenya announced that all older people would be enrolled onto the National Hospital Insurance Fund, covering all costs previously incurred on admission to hospital. Older people had been campaigning on health issues through the Age Demands Action campaign.

At regional level, staff and network members supported the African Population and Health Research Center to draft an African Union common position on long-term care, which was adopted in April 2017. This position was informed by discussions at the International Association of Gerontology and Geriatrics, 2nd Africa Region Conference on long-term care, in December 2016, at which we made several presentations based on the work of our Better Health for Older People in Africa programme.



# “I am safe and secure, free from all forms of discrimination, violence and abuse”

Older people are among those most at risk in disasters, but their particular needs and abilities are often overlooked in relief and recovery programmes. Many older people, especially women, face violence and abuse in their daily lives because of age and sex discrimination and inadequate protection of their rights.

We responded to humanitarian crises, advised humanitarian agencies and local communities on how to include older people in emergency responses and disaster risk reduction programmes, and influenced global policy. We also worked with governments and specialist agencies to prevent elder abuse, particularly against women.

In the past year:

**276,000**

people, including 100,000 older people, received humanitarian aid in 13 countries.

**36,000**

people in 11 countries learnt how to prepare for humanitarian crises.



## Recovery from crises

We supported 276,000 people, including almost 100,000 older people, to recover from humanitarian crises in 13 countries. These included people affected by natural disasters in Bangladesh, Ethiopia, Ecuador, India, Malawi, Myanmar, and conflict-affected communities in Ethiopia, Uganda, Jordan, Lebanon, Tanzania, Ukraine and Yemen. We provided cash, shelter, essential items and healthcare, with an emphasis on managing non-communicable diseases. We concluded our programmes responding to earthquakes in Haiti and Nepal, and assessed the needs of older people affected by conflict in Northern Iraq with a view to starting a new programme there.

The El Niño-driven drought has disrupted the lives of at least 20 million people in East Africa, killing livestock and ruining crops. We delivered food, cash, vouchers and agricultural inputs to malnourished older people in Ethiopia, Kenya and South Sudan and trained staff from humanitarian agencies on how to meet the needs of older people.

The continuing war in eastern Ukraine has left thousands of older people separated from their families and social networks. We coordinated volunteers in the districts of Luhansk and Donetsk, working with Donbass Development Center in Donetsk city, to distribute cash, food and essentials such as assistive devices, hygiene kits and warm clothes, and provide emotional and social support to more than 10,000 older isolated people. We supported community centres for older people to socialise, learn how to manage their health and access basic services. We started researching the effect of the conflict on older people with disabilities with the London School of Hygiene and Tropical Medicine.

More than 240,000 people from Burundi have fled to Tanzania to escape civil unrest and post-election violence. We provided cash and other essential items to over 11,000 refugees in camps in Western Tanzania.

We continued providing funding and technical support to partners to prepare for and respond to emergencies. The Malawi Network of Elderly Persons Organisations (MANEPO), a member of the Southern Africa Regional Age Network, delivered emergency aid to 340 older people affected by severe flooding, and helped to establish a committee to handle complaints. We also supported MANEPO and the Malawi Red Cross Society to develop disaster risk reduction strategies that include older people in two districts prone to drought and flood. In Ecuador, the National Network of Older People of Ecuador (RENPERMAE) responded to the major earthquake that hit the north of the country in April 2016.

## Changing humanitarian practice

The first-ever UN World Humanitarian Summit in Istanbul in May 2016 set an ambitious agenda to improve humanitarian action. We participated in consultations for the summit, published a position paper and a report, *Older voices in humanitarian crises: calling for change*, and led an inter-agency group to develop the Charter on Inclusion of Persons with Disabilities in Humanitarian Action. The Charter has already been signed by more than 30 governments, UN bodies and humanitarian agencies.

In December 2016, following advocacy by HelpAge network members, the Office of the UN for International Strategy for Disaster Reduction (UNISDR) confirmed that older people would have their own stakeholder group, and nominated us to act as the focal point for older people. This will give an important boost towards

including older people in global disaster risk reduction initiatives. Our Asia-Pacific centre undertook to lead our involvement in the UNISDR Global Platform for Disaster Risk Reduction in Cancun in May 2017.

As the lead agency of the Age and Disability Capacity Programme (ADCAP), part of the Start Network, we supported eight inclusion advisers to run training sessions for 869 colleagues and partners in Kenya,

Pakistan, the UK and other countries on how to include older and disabled people in humanitarian assistance. We also ran webinars on humanitarian protection, health and nutrition, and shelter, water, sanitation and hygiene, in which 150 people participated. We started a systematic consultation to review the pilot version of *Minimum Standards for Age and Disability Inclusion in Humanitarian Action*, to be published as a revised version later in 2017.

“After attending HelpAge’s clinic, I was able to put on my shoes again and walk. I like joining the others in dancing. It’s great coming together as a community. It helps relieve the stress.”

Minami (centre), who fled violence in Burundi after his house was surrounded by soldiers and is now living in a refugee camp in Tanzania.



Ben Small/HelpAge International

## Being prepared

How well humanitarian agencies are prepared to respond to a disaster can make a life or death difference to the people they aim to assist. As the lead agency of the ALERT consortium, we developed a new information management system to improve inter-agency coordination of responses. We demonstrated the system to more than 80 NGOs, UN agencies and donors and will pilot it in six countries. We took part in consultations to revise the UN Inter-Agency Standing Committee's Emergency Response Preparedness process.

In total, we and our partners trained 36,000 people in 11 countries to prepare for humanitarian crises. Most of this was in Asia-Pacific, where we involved 21,700 people in six countries in disaster risk reduction activities, working through 235 older people's associations, and participated in national task forces.

In Myanmar, we helped set up 23 village disaster management committees in Nga Yoke Kaung sub-township to train 4,690 older people to prepare for disasters. As a member of the Myanmar Consortium for Community Resilience we advised other members on how to include older people in community-led disaster reduction activities.

In Nepal, we stepped up our work with six partner organisations to involve over 7,000 members of older people's associations in disaster risk reduction planning committees in 22 villages. All the older people's associations have had funds allocated by their village development committees.

As a member of the Association of Southeast Asian Nations (ASEAN) Partnership Group of seven international NGOs, we drew on our experience of community-based disaster risk reduction to contribute to the development of the action plans of the ASEAN Agreement on Disaster Management and Emergency Response (AADMER). We also completed a training guide for HelpAge network members on how to advocate for older people to be included in disaster risk reduction plans.

## Tackling violence and abuse

Elder abuse is a widespread problem that is particularly difficult to tackle, partly because it has not been inadequately researched. To meet the need for a better understanding of this issue, we worked with the Overseas Development Institute to develop a research tool to identify incidences and risk of violence, abuse and neglect of older people in their communities. We pre-tested this in Moldova and the Philippines, and will pilot it in more countries.

In Moldova, we partnered the UN Population Fund (UNFPA), UN Women and community groups to launch a multi-faceted project to bring together police, NGOs, social workers, health workers, government departments of social assistance and volunteers to help

different sectors of society prevent elder abuse and identify and support victims. Because of our growing knowledge of the topic, we are now being consulted regularly by the Government of Moldova.

We worked with six organisations and older people's groups in Kyrgyzstan to raise public awareness of abuse and violence faced by older people, develop partners' advocacy and communications skills, and train legal advisers and counsellors to support older victims of abuse at centres run by the Association of Crisis Centres. We also supported older people's groups to engage with local authorities to highlight the social and economic problems experienced by older people and advocate for better access to pensions, food, housing, and income-earning opportunities.

In the Philippines, the Coalition of Services of the Elderly (COSE) continued working towards an anti-elder abuse act by coordinating a public awareness campaign involving 2,000 older people and 10,000 younger people, reaching an estimated audience of one million. This led to the filing of a bill against elder abuse in the Senate and Congress. COSE also ran training sessions on elder abuse for 42 volunteers from older people's organisations, 11 government officers and 60 service providers.

Our longstanding work to reduce violence against older people in Tanzania contributed to the drafting of a national strategy to combat killings of older people and people with albinism. We organised meetings with the Ministry of Home Affairs, police, judiciary, local government leaders and community members which resulted in the formation of a national task force. Killings of older people in Tanzania due to witchcraft allegations fell from 765 in 2013/14 to 425 in 2015/16. Over 220 people who were involved in these killings were taken to court and about 60 convicted.

With our partners in the country age network of Mozambique, we ran public campaigns to raise awareness of the Law on the Promotion and Protection of Older People's Rights, passed in 2014, which criminalises acts of violence against older men and women, and called for community action to protect them.

In Zimbabwe, our partner Centre for Community Development Solutions (CCDS) supported groups of older people to work with local leaders and government authorities to educate communities on elder abuse, generate media coverage and act to reduce cases of abuse and discrimination. A review of this work showed 9 per cent fewer cases of reported incidents in project districts than surrounding ones.

Building on our agreement with the South African Department of Justice, we provided technical expertise to the Department to introduce new court protocols for older victims of crime, especially women. We researched protocols in other countries to bring together examples of best practice that might be adopted in South Africa.



# “My voice is heard”

Human rights do not diminish with age, but discrimination in older age and the violation of older people's rights continues to be tolerated around the world. Older people's issues are often low on political and development agendas and their voices frequently remain unheard.

Through the HelpAge global network, we connected a wide range of organisations to advance a human rights instrument for older people, influence new policies and laws on ageing, and support older people to form their own associations and campaign for their rights.

In the past year:

**164,000**

people in 42 countries took part in Age Demands Action campaigns.

**13 million**

older people stood to benefit from six new government policies.



## Steps towards a convention

The past few years have seen a growing momentum towards a UN convention on the rights of older people. Thirty-seven countries now support this move – three more than last year.

Older people, HelpAge network members and campaign partners organised or took part in a number of meetings between governments, civil society and national human rights institutions in the run-up to the 7th session of UN Open-ended Working Group on Ageing (OEWG) in December 2016. These meetings helped influence the Working Group's decision to discuss at future sessions the specific rights that a new rights instrument might contain, marking a significant step forward. We arranged for two campaigners from Mongolia and Tanzania to attend the 7th session and speak at a side event.

We signed a memorandum of understanding with the African Union (AU) to work together to promote the human rights of older people in Africa, including encouraging AU member states to support a UN convention.

We asked nearly 250 older women in 19 countries what the rights to non-discrimination and equality and to freedom from violence, abuse and neglect meant to them. Based on what they told us, we prepared a submission to the OEWG and a report, *Entitled to the same rights*. We appointed a coordinator for the Global

Alliance on the Rights of Older People. This provides a platform for sharing information and learning, joint strategising, developing shared messages and strengthening the civil society call for a UN convention.

## Data for sustainable development

Following successful lobbying for the Sustainable Development Goals (SDGs) to include all ages in the aim to “leave no one behind”, the challenge now is to influence national governments to include older people in programmes and indicators for measuring progress.

A major obstacle is the lack of data on older age groups. We took part in a number of events to build support for improving statistics on ageing, including the UK Department for International Development (DFID) conference on age-disaggregated data in London in May 2016, and the first United Nations World Data Forum in Cape Town in January 2017. At the 48th session of the UN Statistical Commission in New York in March 2017, we co-organised a side event exploring the case for a UN city group on ageing and age-disaggregated data, attended by representatives of 18 national statistical offices. A proposal to establish such a group is now on the agenda of the UN Statistical Commission for March 2018.

We completed a research partnership with Southampton University with an event at our Asia-Pacific Regional Conference in Hanoi in September 2016 on quality of life of older people in four Asian countries. We prepared a report, *How data systems leave older people behind*, and developed a microsite to disseminate the findings.

Urbanisation is a major global trend that is leaving many older people marginalised, even though more than half the world's over-60s now live in cities. As co-chair of the General Assembly of Partners Older Persons Constituent Group, our lobbying ahead of the UN Habitat III conference in Quito in October 2016 contributed to older people being included in the New Urban Agenda, the conference outcome document. We published a report, *Ageing and the city: making urban spaces work for older people*, drawing on consultations with older people in Brazil and Pakistan and programme experience across the HelpAge network.

We published two briefings with ten European Union (EU) network members to encourage the EU to respond to population ageing in its revised, SDG-aligned version of the European Consensus on Development. In Tanzania, we teamed up with Action on Disability and Development, Sightsavers and the Ifakara Health Institute to publish *Hear my voice: old age and disability are not a curse*, using the results of participatory research to make recommendations for national and global policymakers for achieving the SDGs.

## Campaign action

Ageism lies at the root of rights abuses against older people but is little understood or even recognised. We worked with the World Health Organization (WHO) to prepare a global campaign against ageism, in consultation with over 50 network members and other partners in more than 30 countries.

On 1 October, International Day of Older Persons, we used the theme “Take a stand against ageism” to encourage older people’s groups, HelpAge network members and staff to start talking about ageism. We produced a film, *Ageism is all around us*, in which older men and women from seven countries describe their experiences, and we developed a consciousness-raising guide for network members and older people’s groups. Some 44,000 people from 41 countries took part in over 100 anti-ageism activities.

In total, 164,000 people in 42 countries took part in Age Demands Action campaigns on International Women’s

Day, World Health Day, World Elder Abuse Awareness Day and International Day of Older Persons. They continued to advocate for a UN convention on the rights of older people and campaign on local issues affecting older people. HelpAge International Trustee Ferdous Begum spoke at a side event we co-organised with the Fred Hollows Foundation, which highlighted older women, for the first time, at the Women Deliver 4th global conference in Copenhagen in May 2016.

In Bangladesh, our partners launched local Age Demands Action campaigns as part of a wider programme to raise awareness of older people’s rights. Building on the country’s strong cultural traditions, we worked with BOHUBRIHY, Bangladesh Resource Centre for Indigenous Knowledge and Barendrabhumi Samaj Unnayan Sangstha to support 1,200 traditional performers from 120 cultural groups to present positive messages on ageing through popular art forms such as dance, drama, singing and story-telling and run Age Demands Action campaigns. These events reached more than 100,000 people in four districts. Community

“Ageism is so widespread that often as older people we don’t see it ourselves. I’m very excited to be able to speak on behalf of older people in Mongolia and let member states know why we need a new convention.”

**Amarsanaa Darisuren from the Centre for Human Rights and Development, Mongolia, who addressed the UN Open-ended Working Group on Ageing as part of our Age Demands Action campaign.**

Jemma Stovell/HelpAge International



radio programmes, media coverage and talk shows with policy makers drew large audiences.

In Tanzania, we briefed journalists from across the country on the needs and contributions of older people and policies supporting them. More than 60 positive stories about older people appeared in local media.

## New policies and laws

A keystone of our work is supporting governments to translate global commitments, such as the Madrid International Plan of Action on Ageing, into national policies and laws on ageing. New laws were passed in Myanmar and Pakistan and significant progress was made in Bangladesh, Cambodia and Vietnam. In total, six policies were enacted or revised in five countries (including policies on income security in Ethiopia and Uganda, and self-help clubs in Vietnam, described in earlier sections), potentially benefiting 13 million older people.

In December 2016, the Myanmar Government passed the Law Relating to Older People to promote and protect the rights, health and economic wellbeing of older people. We helped draft the law and a national policy on ageing, currently under review.

In Pakistan, significant legislative power lies with the country's four provincial assemblies. In Sindh province, continuous advocacy with Sindh Rural Support Program and more than 100 older people's associations and their federations led to approval of the Senior Citizens Welfare Act in May 2016. This promises economic, health and social rights and entitlements for the province's 3.8 million-strong older population and the establishment a Senior Citizen Council to allocate funds. A similar law looks likely to be passed in Punjab.

HelpAge Cambodia helped the Cambodian Government produce a revised National Ageing Policy 2017-2030. This extends social protection coverage, improves healthcare for older people, strengthens older people's associations and networks, and includes ageing in the work of all 25 ministries.

Together with the Vietnam Association of the Elderly, we supported the Vietnam National Committee on Ageing to review the past six years' implementation of the Law for the Elderly. The Government will propose a revised Law for the Elderly later in 2017.

## Regional networks

The HelpAge global network embraces a number of regional networks. In South Asia, we co-organised a workshop with the National Senior Citizens' Federation of Nepal (NASCIF) and the Nepal Ministry of Women, Children and Social Welfare which culminated in the launch of the South Asia Senior Citizen's Forum, with members in Afghanistan, Bangladesh, Bhutan, India, Nepal and Sri Lanka.

More than 300 representatives of government, academia, civil society, UN and other international

agencies and the private sector from 35 countries took part in our Asia-Pacific regional conference on the economic aspects of ageing in Hanoi in September 2016. Several countries committed to taking steps to address this issue.

The Southern Africa Regional Age Network (SARAN), which brings together six country age networks with a total of 80 member organisations, was legally registered as a trust in Zimbabwe to enable it to become an independent and sustainable entity. SARAN members encouraged their national governments to sign the African Union (AU) Protocol on Human and Peoples' Rights on the Rights of Persons with Disabilities in Africa, adopted in February 2016. The protocol will serve as a key human rights instrument once it is ratified by at least 15 member states.

In Africa, we also advocated with network members for governments to sign the AU Protocol to the African Charter on Human and Peoples' Rights on the Rights of Older Persons in Africa, adopted in January 2016.

## Self-help and social accountability

Older people's associations that we support now number 7,976 in 26 countries, with 403,000 members. They are particularly strong in South-East Asia. In December 2016, we co-organised a regional workshop in Phnom Penh, Cambodia at which 94 participants learnt from experiences of older people's associations across the region.

Two governments in Asia demonstrated their commitment to extending older people's associations nationally. A new law was passed in Vietnam in August 2016 with a budget to set up 3,200 new intergenerational self-help clubs in line with the 2012-2020 National Plan of Action on Ageing which commits to replicating these clubs in half of all communes.

In Cambodia, the Ministry of Social Affairs has developed a standardised model of older people's associations, based on the work of HelpAge Cambodia which supports almost 160 older people's associations. These will be replicated nationally as part of the revised National Ageing Policy 2017-2030.

Older people's associations are key to enabling older people to monitor their access to services and hold governments and service providers to account. In 2016, we published a review of nearly 15 years' experience of supporting older citizen monitoring groups in 27 countries. Our joint report with Age International, *Older citizen monitoring: achievements and learning* shows how this approach has helped some of the most disadvantaged people to hold government to account for the fulfilment of their human rights, enabling them to communicate directly with decision makers, sometimes for the first time in their lives. Older citizen monitoring will continue to be a core feature of our social accountability work.



# Our plans for 2017/18

The HelpAge global network is at the heart of everything we do. We will work with network members and other partners to improve the lives of older people in at least 30 middle- and low-income countries, particularly those experiencing complex political emergencies or at high risk of natural disasters.

## Significant processes influencing our plans

- WHO Global Strategy and Action Plan on Ageing and Health 2016-2020
- UN High-level Political Forum review of Sustainable Development Goals
- Emergence of a UN city group on ageing and age-disaggregated data
- Growing momentum towards a UN convention on the rights of older people
- Ratification processes for the African Union (AU) Protocol to the African Charter on Human and Peoples' Rights on the Rights of Older Persons in Africa, the AU Protocol on Human and Peoples' Rights on the Rights of Persons with Disabilities in Africa, and the Inter-American Convention on Protecting the Human Rights of Older People.

## Priority areas of focus

In the third year of our Strategy to 2020, our priorities will be:

### **"I have the income I need"**

We will influence governments to introduce or improve social pensions and other social protection schemes, particularly in Kenya, Malawi, Myanmar and Tanzania. We will support older people to monitor the delivery of these schemes and hold their governments to account. We will deliver programmes to improve older people's income and food security in at least 10 countries.

### **"I enjoy the best possible health and quality of life"**

We will promote health and care services in line with the WHO Global Strategy. We will deliver services in at least 15 countries, particularly integrated health and care, prevention and management of non-communicable diseases and long-term care. We will use our Health Outcomes Tool to collect data on changes in older people's perception of their health and wellbeing to inform our programmes and advocacy.

### **"I am safe and secure, free from discrimination and abuse"**

We will respond where practicable to new humanitarian crises and continue to support older people affected by ongoing crises in East Africa, the Middle East and

Ukraine. We will work with communities in at least five countries in Africa and Asia to strengthen their resilience to disasters and include older people in their risk reduction plans. We will advocate for the adoption of minimum standards for age and disability inclusion in humanitarian action. We will pilot our ALERT information management tool to improve inter-agency coordination of emergency responses. We will continue to raise awareness of elder abuse and build partnerships with organisations offering counselling and support.

### **"My voice is heard"**

We will use our 2030 Agenda for Sustainable Development to help network members and older people's groups lobby their governments to submit country progress reports to the UN High-level Political Forums in 2017 and 2018.

We will partner DFID, the UK Statistical Authority and UN multilateral agencies to encourage the UN Statistical Commission to establish a UN city group on ageing and age-disaggregated data.

We will work with network members to encourage more governments to participate in the UN Open-ended Working Group on Ageing and ensure that the substance of a UN convention on the rights of older people reflects our position. We will support Age Demands Action campaigning in at least 40 countries and develop a global campaign to end ageism jointly with WHO.

We will also advocate with network members in Africa and Latin America for governments to sign and ratify the AU Protocol to the African Charter on Human and Peoples' Rights on the Rights of Older Persons in Africa, the AU Protocol on Human and Peoples' Rights on the Rights of Persons with Disabilities in Africa, and the Inter-American Convention on Protecting the Human Rights of Older People.

## Organisational priorities

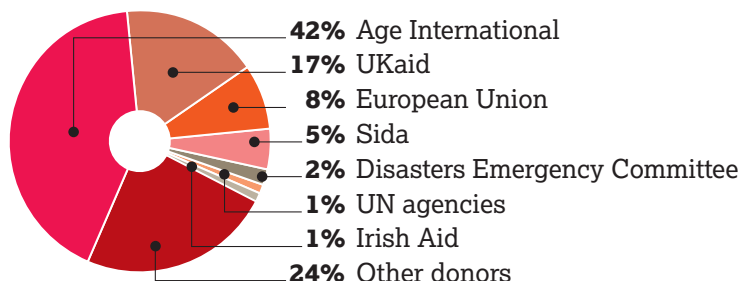
### **To deliver our strategy, we will:**

- Devolve leadership of key thematic areas of work to regional centres, such as violence and abuse to our Eurasia and Middle East centre, and disaster risk reduction to our Asia-Pacific centre.
- Strengthen our staff development programme to promote our organisational values, fulfil our duty of care and increase our professionalism; and improve our internal communications systems to support collaborative working across all our offices.
- Devolve responsibility for fundraising to our regional centres and shift business models where feasible, for example, to commercial contracting; and transfer institutional donor fundraising to Age International, HelpAge Deutschland and HelpAge USA.

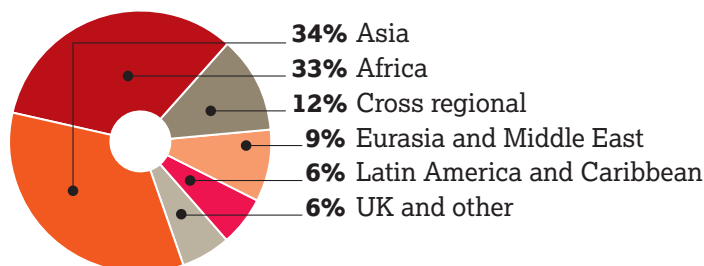
## Financial review

# Our income and expenditure at a glance

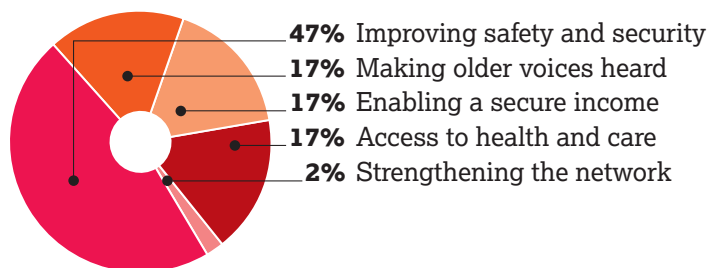
### Where our money came from £27.0m



### Where we spent this money £27.1m



### How we spent this money £27.1m



#### Notes

- Income in 2016/17 was £27.0 million, 11% less than 2015/16.
- 100 per cent of expenditure was on charitable activities.
- No fundraising costs were incurred for generating voluntary income because we do not raise funds from the public directly in the UK.
- Unrestricted reserves of £200,000 were used towards the organisational change process.

### Highlights of our financial performance

	Year to 31 March 2017 £m	Year to 31 March 2016 £m
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#### Income

Restricted	18.0	20.4
Unrestricted	9.0	9.8
<b>Total income</b>	<b>27.0</b>	<b>30.2</b>

#### Expenditure

Restricted	(18.2)	(20.7)
Unrestricted	(8.9)	(9.6)
<b>Total expenditure</b>	<b>(27.1)</b>	<b>(30.3)</b>

Net (expenditure) / income for the year	(0.1)	(0.1)
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Actuarial gains / (losses) on final salary pension	(0.5)	0.2
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Funds at the start of the year	7.9	7.8
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Total funds carried forward including pension liability	7.3	7.9
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Pension liability	1.2	0.8
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<b>Funds excluding pension liability</b>	<b>8.5</b>	<b>8.7</b>
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#### Funds

Restricted	6.3	6.5
Unrestricted general	2.0	2.2
Unrestricted designated	0.2	0
<b>Funds excluding pension liability</b>	<b>8.5</b>	<b>8.7</b>

## Corporate governance report

# Managing the risks to achieve our strategy and future prospects

HelpAge International aims to bring lasting, positive change to the lives of older women and men in low- and middle-income countries, many of whom are living in areas that are prone to crisis and that present insecure and unstable operating environments. There are necessary risks involved in maintaining our presence and delivering our programmes, including duty of care risks to our staff and the older people we seek to help, and accountability to the institutions and organisations that entrust funds to us.

The senior leadership and Trustees of HelpAge International are responsible for ensuring that the major risks facing HelpAge International are managed appropriately, and regularly reviewed, both to reduce the likelihood of those risks materialising, and to mitigate the impact where they do.

We maintain an organisational Risk Register that covers and lists the main security, strategic, operational and financial risks. It is compiled based on a formal risk assessment review conducted twice a year by our most senior staff, with each risk identified designated a “risk owner”, usually within the Executive Director team. The role of the risk owner is to explain the risk, judge whether the impact of it materialising is increasing or decreasing, and set out the primary mitigation actions. The Risk Register is formally reviewed at each of the two full Board meetings held each year, with further reference to our internal audit reports.

The choice and frequency of internal audit visits to country programmes is partly risk based, with countries being added to the list where risks are deemed to have changed, for example after the start of a major new humanitarian response operation. All audit reports are submitted to the Finance and Audit Committee for detailed review and discussion prior to full Board meetings.

In 2016, we began a major organisational change process, in order to position ourselves positively and strategically for the future, not only for our new Strategy 2020 but also given both the speed and extent of population ageing around the world, and a changing political economy for national and international civil society programmes and organisations. In April 2016, our Board approved an action plan from a major strategic review of how we work as a global network. This has seen us exit from many traditional programmes and geographies, replacing them with activities designed to strengthen the global network of national organisations in their home countries.

DFID has reviewed its civil society funding strategy, announcing in November 2016 that its strategic funding

instrument will no longer be available and will be replaced with a much more restricted funding mechanism that has not yet been rolled out. Anticipating this outcome, in April 2016 we developed and implemented a new business model and cost structure, to prepare for the end in December 2016 of the 10-year strategic funding instrument by DFID for its international civil society partners, including HelpAge International. Our new business model and cost structure became operational on 1 April 2017.

The UK public voted in the referendum of June 2016 to leave the European Union. There are a number of specific risks to HelpAge International associated with this outcome – these include the weakening of the pound sterling and general volatility in foreign exchange markets. Looking further ahead, questions surround our long-term eligibility as a UK-registered charity to access key European Union development and humanitarian funds, which currently account for approximately 9 per cent of our global funding. Risks associated with “Brexit”, which are shared with most UK-based NGOs in our sector, have started to be reflected in our Risk Register.

The following are the key strategic risks that currently require closer monitoring and mitigation:

- **Unrestricted income:** risks that levels of unrestricted income curtail our ability over the short and medium term to deliver our large, restricted-income programmes.
- **Safety and security:** risks to individual staff and the people we work with, and our ability to deliver planned programmes as a result of insecurity or other operational challenges, especially due to expansion of humanitarian programmes in high security risk areas.
- **Personnel:** the risk that we do not have sufficient or suitably equipped people.

The Trustees are of the opinion that the charity has the appropriate systems in place and is taking steps to mitigate potential risks.

### Going concern

In light of the potential risk to our unrestricted income, we have taken a number of steps in the financial year 2016/17 to change our programme approach and cost structure, including changing our global footprint to ensure any short- or long-term reduction in unrestricted income is matched by cost reduction. No material uncertainties that may cast significant doubt on the ability of HelpAge International to continue as a going concern have been identified by the directors.



## Employee involvement

Our decision-making processes include employee consultation through the line management structure, leadership group regular meetings and a UK staff council. We communicate through team briefings and regular updates from the Chief Executive. As a result of a staff survey in 2015, various improvements have been carried out including improving internal digital communication, salary benchmarking and adjustment. We aim to carry out another staff survey in December 2017. HelpAge International continues to be committed to promoting and developing healthy staff relations in all the countries where we work.

## Equal opportunities

HelpAge International is committed to the principle and practice of equal opportunities and aims to be an equal opportunities employer. Our Equal Opportunities and Dignity at Work Policy seeks to ensure that no job applicant or employee receives less favourable treatment on the grounds of sex, marital status, ethnic origin, disability, age (within the constraints of the retirement policy), class, colour, HIV status, personal circumstances, sexual orientation, or any other grounds that are unjustifiable in terms of equality of opportunities for all. Policies and procedures are in place for whistleblowing and health and safety, and the Board monitors annual reports on these matters. To monitor our performance towards equal opportunities, we are setting up a global diversity council which will start meeting in 2017.

# 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 members. Membership of HelpAge International is a formal relationship which is open to any bona-fide organisation involved in issues of individual or population ageing. HelpAge International works both with formal network members and other independent partner organisations at an operational level in the implementation of specific contracts.

HelpAge International consists of four hubs – in Chiang Mai, Thailand for Asia; Nairobi, Kenya for Africa; Amman, Jordan for Eurasia/Middle East; and London, UK for global campaigns, learning and coordination – as well as a network development office for Latin America and Caribbean in Bogotá, Colombia.

Our approach is based on a commitment to 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. We also manage programmes directly, especially in difficult circumstances such as conflict and emergencies.

While the great majority of HelpAge network members work in their own countries, we have a group of members – HelpAge International UK (Age International), AARP, HelpAge Deutschland, HelpAge USA, HelpAge Canada and HelpAge Korea – that partner with us to improve the lives of older women and men in low- and middle-income countries. These members play a significant and growing role in raising funds and providing support for our programme activities.

## 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 eight and a maximum of 15 Directors, at least six of whom are nominated by the members 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 12 Trustees, including eight nominated by member organisations.

Trustees are appointed to serve for two terms of three years and, at the expiration of this period, may offer themselves for reappointment for a further term 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 members 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 election. 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 five permanent sub-committees: Executive, Finance and Audit, Governance, Resource Development and Ageing Policy. These sub-committees meet at least twice a year and provide specialist support in between meetings as needed.

## Connected charities

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. In May 2016, following a review of the successful first four years of Age International, HelpAge International transferred its 25 per cent share in Age International to Age UK. From this date, Age International became the exclusive and fully independent 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 global work of HelpAge International. Age International is a member of the UK's Disasters Emergency Committee and delegates day-to-day responsibility for oversight and delivery of its humanitarian programmes to HelpAge International. In March 2016, the original four-year framework agreement between Age International and HelpAge International that was agreed in 2012 was extended with the same terms and conditions by one year, until March 2017. The 2012 Affiliate Agreement between HelpAge International and Age International remains in place. In May 2017, a new framework agreement was signed between HelpAge International, Age UK and Age International for another five years.

## 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 April 2017, taking into account risks of loss of income and unplanned

costs. The reserves policy has been revised in line with a reduced operational footprint and reduced income projection. The Trustees agreed that the unrestricted reserve should change from the range of £1.7-£2.5million to the range of £1.7-£2.3million. At 31 March 2017, the level of the unrestricted general fund, before pension provision, was £1.9 million (2016: £2.1 million).

A designated fund was re-established in the financial year 2016/17 for the specific purpose of managing the organisational change process. At 21 March 2017, the level of the designated reserve was £230,000.

The restricted fund balance falls outside the reserves policy as the Trustees have no discretion over how these funds are spent. Restricted funds are carried forward to meet donors' specific requirements. This includes funding received in advance to finance ongoing programmes planned for current and future years.

## 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 FRS102, HelpAge International has obtained an actuarial valuation for the Help the Aged defined benefit scheme and recognised a pension liability of £1.19 million (2016: £0.76 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 1 April 2016.

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 all employees previously on the Growth Plan were moved to the Pensions Trust Flexible Retirement Plan. All existing employees who have opted for a pension scheme now participate in the Pensions Trust 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. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

# Trustee and staff remuneration

## Trustee 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 incidental expenses when attending Board meetings and other meetings or programmes on behalf of HelpAge International. Some Trustees are also salaried staff of member organisations which receive grant funding from HelpAge International; however, there is no direct reimbursement of the salaries of individual Trustees.

## Staff remuneration

Around the world, HelpAge International employed 561 staff on average in 2016/2017. Approximately 12 per cent of our workforce is employed in our London office, and an additional 7 per cent appointed in and paid from the UK, while living and working in another country. Salaries and benefits for the rest of our staff, who make up the great majority of our global workforce, are set in the countries where they work. A variety of factors are taken into consideration when setting terms and conditions, including national employment laws, cost of living considerations, and salary benchmarking against other charities.

The Board oversees the terms and conditions of employment for the Chief Executive Officer and Executive Director team. The Executive Directors set the salaries for other senior managers and the rest of our London-based staff, using a system of job evaluations and “pay bands”. Salaries are stated in job advertisements for the great majority of our UK-based and UK-appointed positions. Every few years, HelpAge International conducts a benchmarking exercise to compare our salaries with those of others in the sector. As a UK charity, we report in our annual accounts the number of staff paid more than £60,000, and their salary levels, in bands as per statutory requirements.

The Board of HelpAge International aims to pay staff at rates that are comparable to the second quartile or median rate in the UK development and humanitarian sector. No bonuses or other financial incentives are offered to staff at any level. Our highest-to-lowest pay ratio in our London office for staff on our salary structure is 4:1, which is considered low for the UK charity sector. Care is taken, however, to set pay at levels that allow the Board to have confidence that suitably talented and experienced candidates will apply for and remain in senior positions that come with considerable responsibility and complexity.

We have an Equal Opportunities and Dignity at Work Policy in place, which was revised in early 2016. HelpAge International has a strong commitment to promoting equality of opportunity for all staff, and for providing them with working conditions where they can pursue their careers free from discrimination or harassment of any kind. We have introduced flexible working practices to encourage potential candidates to join the staff of HelpAge International and work flexibly if they have care or other personal responsibilities.

The Board is confident that the opportunity to advance the rights of older women and men is the primary motivation for HelpAge International’s most senior staff, in common with colleagues at other levels.



# 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 UK 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 assume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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
- 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.

Each member of the charity guarantees 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 2017 was 12 (2016:13). 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 was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

**The report of the Trustees which includes the strategic report has been approved by the Trustees and signed on their behalf by:**



David Causer  
Trustee  
25 September 2017

# Independent auditor's report

## Opinion

We have audited the financial statements of HelpAge International (the "charitable company") for the year ended 31 March 2017 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

## 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 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The other information comprises the information included in the Trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.
- The Trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report including the strategic report.

We have nothing to report in respect of the following matters in relation to which 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.

## Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

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 auditor's 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.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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



Jonathan Orchard  
(senior statutory auditor) for and on behalf  
of Sayer Vincent LLP, Statutory Auditors,  
Invicta House, 108-114 Golden Lane London,  
EC1Y 0TL  
28 September 2017



## Financial statements

# Statement of financial activities

(Incorporating an income and expenditure account)

			Year ended 31 March 2017 £000		Year ended 31 March 2016 £000	
Note	Restricted £000	Unrestricted £000		Restricted £000	Unrestricted £000	
<b>Incoming resources</b>						
<i>Incoming resources from donations and legacies</i>						
Fees, donations, gifts and awards	2	6	21	27	12	91
Core grants for international programmes	2/15	1,003	7,282	8,285	2,688	8,309
Total donations and grants		1,009	7,303	8,312	2,700	8,400
Other grants for international programmes	3	16,988	1,667	18,655	17,689	1,431
Investment income		5	7	12	1	11
<b>Total incoming resources</b>		18,002	8,977	26,979	20,390	9,842
<b>Resources expended</b>						
<i>Charitable activities</i>						
Enabling a secure income		3,184	1,468	4,652	3,558	1,654
Access to health and care services		3,690	1,559	5,249	3,497	1,502
Improving safety and security		8,328	3,925	12,253	10,788	3,516
Making older voices heard		2,431	1,347	3,778	2,452	2,537
Global network		392	575	967	303	388
<b>Sub-total</b>		18,025	8,874	26,899	20,598	9,597
Transfer from fixed asset fund		210	0	210	98	0
<b>Total resources expended</b>	4	18,235	8,874	27,109	20,696	9,597
Net (expenditure) / income for the year		(233)	103	(130)	(306)	245
Actuarial gains / (losses) on defined benefit pension scheme	16	0	(495)	(495)	0	140
<b>Net movement in funds</b>		(233)	(392)	(625)	(306)	385
<b>Reconciliation of funds</b>						
Funds at the start of the year		6,522	1,394	7,916	6,828	1,009
<b>Total funds carried forward including pension liability</b>		6,289	1,002	7,291	6,522	1,394
Pension liability		0	1,192	1,192	0	760
<b>Funds excluding pension liability</b>		6,289	2,194	8,483	6,522	2,154

All of the above results are derived from continuing activities. There were no recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

# Balance sheet

Company Number: 1762840

	Note	31 March 2017 £000	31 March 2016 £000
<b>Fixed assets</b>			
Tangible fixed assets	9	334	543
<b>Current assets</b>			
Debtors	10	4,069	4,078
Short-term deposit		509	507
Cash at bank and in hand		5,710	6,247
		10,288	10,832
<b>Current liabilities</b>			
Creditors: amounts due within one year	11	(1,497)	(2,046)
<b>Net current assets</b>		8,791	8,786
<b>Total assets less current liabilities</b>		9,125	9,329
<b>Provisions</b>	12	(642)	(653)
<b>Net assets excluding pension liability</b>		8,483	8,676
Defined benefit pension scheme liability	16	(1,192)	(760)
<b>Net assets including pension liability</b>	13	7,291	7,916
<b>The funds of the charity</b>			
Restricted funds		6,113	6,137
Restricted fixed asset fund		176	385
<b>Total restricted funds</b>		6,289	6,522
General funds		1,964	2,154
Designated funds		230	0
<b>Total unrestricted funds excluding pension liability</b>		2,194	2,154
<b>Total funds excluding pension liability</b>		8,483	8,676
Pension liability		(1,192)	(760)
<b>Total charity funds</b>	14	7,291	7,916

Approved by the Trustees on 25 September 2017 and signed on their behalf by:



David Causer  
Trustee

# Cash flow statement

	Note	Year ended 31 March 2017 £000	Year ended 31 March 2016 £000
<b>Reconciliation of net outgoing resources to net cash flow from operating activities</b>			
<b>Cash flow from operating activities</b>			
<b>Net incoming / (outgoing) resources</b>		<b>(130)</b>	<b>(61)</b>
Depreciation charge	9	266	379
Decrease / (increase) in debtors	10	9	(1,152)
(Decrease) / increase in creditors	11	(549)	476
Disposal of tangible fixed assets	9	114	2
Transfers to provisions	12	170	254
Use of provisions	12	(181)	(174)
Investment income		(12)	(12)
Defined benefit pension scheme:			
Impact on net incoming resources before gains and losses	16	51	48
Employer contributions paid	16	(114)	(114)
<b>Net cash provided by / (used in) operating activities</b>		<b>(376)</b>	<b>(354)</b>
<b>Cash flow from investing activities</b>			
Interest receivable		12	12
Purchase of tangible fixed assets	9	(171)	(332)
<b>Net cash provided by / (used in) investing activities</b>		<b>(159)</b>	<b>(320)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(535)</b>	<b>(674)</b>

## Analysis of cash and cash equivalents

	At 1 April 2016	Cash flows	At 31 March 2017
Cash at bank and in hand	6,247	(537)	5,710
Short-term deposit	507	2	509
<b>Total</b>	<b>6,754</b>	<b>(535)</b>	<b>6,219</b>



# Notes to the financial statements

## 1. Accounting policies

### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) August 2014 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

### b) Statutory information

HelpAge International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 6 Tavistock Square, London, WC1H 9NA.

### c) Fund accounting

**C.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.

**C.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.

**C.3: Pension liability** In accordance with FRS102 – Retirement Benefits, the liability attributable to the pension schemes as set out in Note 16 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.

### d) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

### e) Related charities

In May 2016, following a review of the successful first four years of Age International, HelpAge International transferred its 25 per cent share in Age International to Age UK. From this date, Age International became the exclusive and fully independent UK member of the HelpAge global network of organisations working on ageing issues.

The value of all transactions is included in Note 17 as the 25 per cent of interest fully transferred during the year.

### f) 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).

### g) Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether “capital” grants or “revenue” grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

In applying this policy, HelpAge International recognises income from grants when claims are made to donors in accordance with its individual funding agreements and income entitlement.

## 1. Accounting policies *continued*

### **Donation of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the Trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Bank interest is the amount receivable for the year.

### **h) 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. 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 raising funds relate to the expenditure incurred by the charity 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. Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Provisions for grants are made when the intention to make a grant has been communicated

to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable. Grants payable are charged to the statement of financial activities in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

### **i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of expenditure by different activities.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

### **j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

### **k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

### **m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 1. Accounting policies *continued*

### **n) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **o) 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. Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as revaluation reserve in the balance sheet. The depreciation rate in use was as follows:

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

Overseas project assets are expensed in the year of purchase. However, acquisitions made on or after 1 May 2005 are included in the balance sheet and a restricted fund shows the net book value of these items. The restricted fund reflects the change in net book value during the year as a transfer for SOFA.

Assets with a cost of over £250 are capitalised.

### **p) Terminal benefit provision**

Most staff employed in international offices 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 a UK contract are eligible for a service-related relocation allowance. These benefits are accrued during the years of service.

### **q) Pension costs**

HelpAge International is a member of 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. The interest cost and the expected return on assets are shown as a net amount of other finance costs or credits adjacent to interest.

The costs related to the defined contribution scheme (Pensions Trust Flexible Retirement Plan) are charged in resources expended on accrual-based accounting principles.



## 2. Donations and legacies

	Year ended 31 March 2017			Year ended 31 March 2016		
	Restricted £000	Unrestricted £000	Total £000	Restricted £000	Unrestricted £000	Total £000
<b>Core grants for international programmes:</b>						
UKaid from the UK Government <sup>A</sup>	0	2,003	<b>2,003</b>	0	2,670	2,670
Age International <sup>B</sup>	1,003	5,279	<b>6,282</b>	2,688	5,639	8,327
	1,003	7,282	<b>8,285</b>	2,688	8,309	10,997
Membership fees	0	15	<b>15</b>	0	6	6
Donations and legacies	6	6	<b>12</b>	12	85	97
	1,009	7,303	<b>8,312</b>	2,700	8,400	11,100

### A. Income from UKaid from the UK Government is a Partnership Programme Arrangement grant.

	Year ended 31 March 2017	
	Restricted £000	Unrestricted £000
<b>B. Income from Age International</b>		
Core grant	264	5,236
Appeal and other restricted funds	241	0
Disasters Emergency Committee <sup>C</sup>	512	29
	1,017	5,265

<b>C. Income from Disasters Emergency Committee via Age International</b>	<b>£000</b>
Nepal Earthquake Response	396
East Africa Crisis Response	15
Provision of Health and Nutrition Service, Yemen	109
Ebola Appeal, Sierra Leone	21
<b>Total Disasters Emergency Committee grants</b>	<b>541</b>

### 3. Incoming resources from charitable activities

#### Grants received for international programmes

				Year ended 31 March 2017 Total £000			Year ended 31 March 2016 Total £000
	Note	Restricted £000	Unrestricted £000		Restricted £000	Unrestricted £000	
Age International		7,533	401	<b>7,934</b>	5,677	259	5,936
European Commission		2,140	145	<b>2,285</b>	2,966	210	3,176
HelpAge Deutschland		1,577	0	<b>1,577</b>	1,412	0	1,412
Sida – Swedish International Development Cooperation Agency		436	822	<b>1,258</b>	1,184	646	1,830
US Agency for International Development		712	56	<b>768</b>	154	13	167
HelpAge USA		401	40	<b>441</b>	506	29	535
The Government of the Federal Republic of Germany		315	24	<b>339</b>	0	0	0
Irish Aid		340	18	<b>358</b>	223	14	237
International Rescue Committee		308	22	<b>330</b>	0	0	0
Bureau of Population, Refugee and Migration (PRM), USA		291	25	<b>316</b>	115	10	125
UN agencies		204	6	<b>210</b>	365	26	391
Other agencies (less than £300,000)		2,412	108	<b>2,520</b>	4,835	223	5,058
<b>Total</b>	17	16,669	1,667	<b>18,336</b>	17,437	1,430	18,867
Other income		319	0	<b>319</b>	252	1	253
<b>Total</b>		16,988	1,667	<b>18,655</b>	17,689	1,431	19,120

## 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:								
Enabling a secure income	1,952	1,402	60	222	960	56	0	4,652
Access to health and care services	2,073	1,033	68	277	1,743	55	0	5,249
Improving safety and security	5,232	3,431	159	521	2,801	109	0	12,253
Making older voices heard	1,564	889	49	132	1,114	30	0	3,778
Global network	389	149	13	98	296	22	0	967
Fixed asset fund	0	0	0	0	0	0	210	210
<b>Year ended 31 March 2017</b>	<b>11,210</b>	<b>6,904</b>	<b>349</b>	<b>1,250</b>	<b>6,914</b>	<b>272</b>	<b>210</b>	<b>27,109</b>
Year ended 31 March 2016	11,560*	9,354	404	1,598	7,089	190	98	30,293

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

Support costs	1,517	84	383	113	0	47	0	2,144
Governance costs	68	0	0	61	0	17	0	146

\*b. Although staff numbers were reduced during the year as part of the reorganisation, staff-related costs only reduced marginally, due to the negative impact of the depreciation of the pound sterling and one-off costs of the reorganisation.



## 5. Grants paid to members and partner organisations

	Number of grants	Year ended 31 March 2017 £000	Year ended 31 March 2016 £000
Islamic Relief – South Sudan	1	310	183
Young Men's Christian Association – Myanmar	2	268	21
HelpAge India	1	250	360
Rift Valley Children and Women Development Organization – Ethiopia	2	244	0
Center for Community Development Solutions – Zimbabwe	3	243	273
Sewasewe Genet Development and Charity Organisation – Ethiopia	2	204	31
Oromai Association – Ethiopia	3	194	0
HelpAge USA	2	175	110
Community Self Reliance Centre – Nepal	3	161	419
Magu Poverty Focus on Older People Rehabilitation Centre – Tanzania	4	157	133
South Sudan Older People's Organization – South Sudan	2	153	41
Sindh Rural Support Organization – Pakistan	1	142	164
Women for Human Rights – Nepal	4	140	93
HelpAge Sri Lanka	2	129	77
Corporación para la Gestion de Riesgos – Fondo de Solidaridad – Colombia	1	129	0
HelpAge Deutschland	2	125	189
Women Empowerment Network Kenya	1	109	182
Tinh Gia District Association of the Elderly – Vietnam	1	104	0
Rural Agency for Community Development and Assistance – Kenya	1	104	126
District Pastoralist Association – Kenya	1	104	0
Nepal Participatory Action Network	3	101	92
Pastoralist Integrated Support Programme – Kenya	1	99	211
Rural Advisory Service Batken – Kyrgyzstan	2	98	53
AMEL Association International – Lebanon	2	97	96
GOAL – South Sudan	1	95	0
Christian Blind Mission – UK	1	87	31
Jumuiya ya Wazee Zanzibar (JUWAZA)	2	84	82
Corporación Manigua – Colombia	3	83	78
Associação de Protecção do Idoso de Tete – Mozambique	4	80	106
Morogoro Elderly Peoples Organisation – Tanzania	3	74	17
BOHUBRIHY – Bangladesh	3	70	67
Community Support Group Nepal	5	66	52
Tesfa Social and Development Association – Ethiopia	1	63	64
Action Works Nepal	2	54	25
Tanzania Mission to the Poor and Disabled – Tanzania	3	52	89
Islamic Relief UK	1	52	20
Foundation for Tolerance International (FTI) – Kyrgyzstan	4	52	23
Christian Aid – UK	1	52	27
Bangladesh Resource Centre for Indigenous Knowledge	1	51	64
Other small grants (less than £50,000)		2,059	3,491
		<b>6,915</b>	<b>7,089</b>

## 6. Net incoming resources for the period

	Year ended 31 March 2017 £000	Year ended 31 March 2016 £000
This is stated after charging / crediting:		
Other finance income:		
Expected return on pension assets	156	153
Interest cost on pension scheme liabilities	(180)	(183)
Net other finance (loss) income from pension scheme	(24)	(30)
Depreciation	266	379
Exchange rate (loss) gain	(75)	229
Trustees' indemnity insurance	6	4
Trustees' expenses	38	48
(Loss) / gain on disposal of assets	(48)	0
<b>Auditors' remuneration (fees to Sayer Vincent)</b>		
Audit	14	14
Other services (project audits)	22	15
	<b>36</b>	<b>29</b>

During the period no Trustee received any remuneration. Trustees' expenses are for the reimbursement of travel, accommodation and subsistence costs for 13 Trustees' (2015/16:13 Trustees') attendance at all meetings.

The UK office is leased from Age UK at a commercial rent of £52,288 per annum. The lease expires on 15 December 2022 and can be terminated at six months' notice.

## 7. Staff costs and numbers

	Year ended 31 March 2017 Staff	Year ended 31 March 2016 Staff
a) Average number of employees on full cost per person basis during the year was as follows:		
Policy, Advocacy and Campaigns	24	31
Programme Support and Quality	19	18
Resource Development	8	9
Chief Executive, Finance and Support Services	19	18
<b>Total staff on UK payroll based in UK</b>	<b>70</b>	<b>76</b>
Staff on UK payroll based outside UK	37	46
	<b>107</b>	<b>122</b>
Non-UK staff on local contracts	454	489
	<b>561</b>	<b>611</b>

£000                      £000

b) Staff costs were as follows:

UK paid staff:

Salaries and wages	4,004	4,062
Social security costs	269	281
Pension contributions towards defined contribution scheme	239	242
	<b>4,512</b>	<b>4,585</b>
Non UK-based national staff on local contracts	3,813	3,389
Redundancy and termination costs	213	289
Other staff-related costs	2,672	3,297
	<b>11,210</b>	<b>11,560</b>

Other staff-related costs include staff training and workshops (£184,000), contractors (£949,000), recruitment (£61,000), employer contribution towards defined pension scheme (£114,000), and other non-salary costs.

	Year ended 31 March 2017	Year ended 31 March 2016
c) The number of staff whose emoluments fell within each of the following bands, excluding National Insurance, were:		
£60,000 – £69,999	3	3
£70,000 – £79,999	0	0
£80,000 – £89,999	0	0
£90,000 and above	1	1

Remuneration excludes employer's pension contributions of £24,957 (2015/16: £25,114) paid into pension schemes for all four higher-paid members of staff.

The total employee salaries and benefits including pension contributions and employer's National Insurance contributions of the key management personnel were £421,483 (2015/16: £408,300) for the year ended March 2017.



## 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 2017 Total assets £000	Unrestricted assets £000	Restricted project assets £000	31 March 2016 Total assets £000
<b>Cost</b>						
At the start of the year	207	2,117	<b>2,324</b>	184	1,824	2,008
Additions	41	130	<b>171</b>	23	309	332
Disposals	(49)	(780)	<b>(829)</b>	0	(15)	(15)
At the end of the year	199	1,467	<b>1,666</b>	207	2,118	2,325
<b>Depreciation</b>						
At the start of the year	167	1,615	<b>1,782</b>	147	1,269	1,416
Charge for the year	23	243	<b>266</b>	20	359	379
Disposals	(47)	(669)	<b>(716)</b>	0	(13)	(13)
At the end of the year	143	1,189	<b>1,332</b>	167	1,615	1,782
<b>Net book value</b>						
Computers	20	135	<b>155</b>	38	190	228
Other office equipment	1	0	<b>1</b>	1	21	22
Motor vehicles	0	127	<b>127</b>	0	265	265
Fixture and fittings	35	16	<b>51</b>	1	27	28
At the end of the year	56	278	<b>334</b>	40	503	543
At the start of the year	40	503	<b>543</b>	37	555	592

## 10. Debtors

	31 March 2017 £000	31 March 2016 £000
Other debtors	<b>142</b>	340
Prepayments	<b>46</b>	63
Accrued income	<b>3,881</b>	3,675
	<b>4,069</b>	4,078

## 11. Creditors: amounts due within one year

	31 March 2017 £000	31 March 2016 £000
Taxation and social security	67	73
Accruals	918	1,245
Other creditors	512	728
	<b>1,497</b>	<b>2,046</b>

## 12. Provisions

	31 March 2017 £000	31 March 2016 £000
<b>Provision for terminal benefits (Reference to accounting policy in Note 1h)</b>		
At the start of the year	653	573
Charged for the year	170	254
Utilised in the year	(181)	(174)
At the end of the year	<b>642</b>	<b>653</b>

## 13. Analysis of net assets between funds

### (Current year)

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	278	56	334
Net current assets less provision	6,011	2,138	8,149
Pension liability	0	(1,192)	(1,192)
<b>Net assets at the end of the year</b>	<b>6,289</b>	<b>1,002</b>	<b>7,291</b>

### (Prior year)

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	503	40	543
Net current assets less provision	6,016	2,114	8,133
Pension liability	0	(760)	(760)
<b>Net assets at the end of the year</b>	<b>6,522</b>	<b>1,394</b>	<b>7,916</b>

## 14. Funds movement

(Current year)

	At the start of the year £000	Incoming resources £000	Outgoing resources £000	Transfer valuation / actuarial gain £000	At the end of the year £000
<b>Restricted funds:</b>					
Africa	461	7,578	7,093	0	945
Asia-Pacific	2,832	4,224	3,714	0	3,342
South Asia	1,234	1,782	2,549	0	467
Latin America and Caribbean	393	2,403	2,536	0	497
Eurasia and Middle East	629	670	978	0	83
UK and other	589	1,345	1,155	0	780
Fixed asset fund	385	0	210	0	175
<b>Total restricted funds</b>	<b>6,522</b>	<b>18,002</b>	<b>18,235</b>	<b>0</b>	<b>6,289</b>
<b>Unrestricted funds:</b>					
General reserve	2,154	8,977	8,937	(230)	1,964
Designated reserve	0	0	0	230	230
<b>Total unrestricted funds</b>	<b>2,154</b>	<b>8,977</b>	<b>8,937</b>	<b>0</b>	<b>2,194</b>
 Pension liability	 (760)	 0	 (63)	 (495)	 (1,192)
<b>Total funds</b>	<b>7,916</b>	<b>26,979</b>	<b>27,109</b>	<b>(495)</b>	<b>7,291</b>



## 14. Funds movement *continued*

(Prior year)

	At the start of the year £000	Incoming resources £000	Outgoing resources £000	Transfer valuation / actuarial gain £000	At the end of the year £000
<b>Restricted funds:</b>					
Africa	711	8,101	8,352	0	461
Asia Pacific	3,653	4,254	5,076	0	2,831
South Asia	565	4,047	3,378	0	1,234
Latin America and Caribbean	207	1,233	1,047	0	393
Eastern Europe and Central Asia	227	2,001	1,755	0	473
Middle East	354	110	308	0	156
UK and other	627	644	682	0	589
Fixed asset fund	483	0	98	0	385
<b>Total restricted funds</b>	<b>6,828</b>	<b>20,390</b>	<b>20,696</b>	<b>0</b>	<b>6,522</b>
<b>Unrestricted funds:</b>					
General reserve	1,713	9,842	9,401	0	2,154
Designated reserve	262	0	262	0	0
<b>Total unrestricted funds</b>	<b>1,975</b>	<b>9,842</b>	<b>9,663</b>	<b>0</b>	<b>2,154</b>
Pension reserve	(966)	0	(66)	140	(760)
<b>Total funds</b>	<b>7,837</b>	<b>30,232</b>	<b>30,293</b>	<b>140</b>	<b>7,916</b>

### 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 generally 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 that were 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 liability:** 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 loss for the year.

#### Unrestricted funds

**General reserve:** Unrestricted funds which can be spent 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 for which they have been designated.

## 15. Grant income

	Year ended 31 March 2017 £000	Year ended 31 March 2016 £000
<b>Strategic grants for international programmes</b>		
Age International	6,282	8,327
UKaid from the UK Government	2,003	2,670
	<b>8,285</b>	<b>10,997</b>
<b>Other grants for international programmes</b>		
Age International	7,934	5,936
European Commission	2,285	3,175
HelpAge Deutschland	1,577	1,412
Sida – Swedish International Development Cooperation Agency	1,258	1,830
US Agency for International Development	768	167
HelpAge USA	441	535
Irish Aid	358	237
International Rescue Committee (IRC)	330	0
Bureau of Population, Refugee and Migration (PRM), USA	317	125
HelpAge Korea (including KOICA)	275	461
UKaid from the UK Government	223	58
UN agencies	209	391
Monkey Forest Consulting Ltd	192	0
People in Need	157	475
Sightsavers	122	0
Mercy Corps	108	295
Swiss Red Cross	96	114
Southern African Development Community Secretariat	95	175
ActionAid	93	103
Asian Development Bank	93	0
DanChurchAid	81	0
Royal Netherlands Embassy	79	261
World Diabetes Foundation	69	75
Danish Refugee Council	57	570
Other agencies (less than £50,000 in 2017)	1,119	2,471
	<b>18,336</b>	<b>18,867</b>

## 15. Grant income *continued*

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

	Income £000
<b>UKaid from the UK Government for:</b>	
Reducing poverty by improving health for older people in Africa	1,259
Social protection rights component of Hunger Safety Net Project, Kenya	1,104
	<b>2,363</b>
<b>UN agencies for:</b>	
Dry zone sustainable nutrition, agriculture and protection project, Myanmar	2,054
Protection and assistance to persons with specific needs in Nduta and Mtendeli refugee camps in Tanzania	709
Emergency assistance and protection to conflict-affected older persons, Ukraine	624
Rapid emergency response to drought-affected communities in Borena Zone, Oromia National State, Ethiopia	458
Sustainable community peace-building project in Kreineki, West Darfur	184
Assistance to refugees and asylum seekers, Tanzania	119
Humanitarian assistance for families, including older people, affected by the internal conflict in Cartagena del Chairá, Caquetá, Colombia	104
Responding to the specific needs of older people and persons with disabilities, Pakistan	59
Shelter and non-food items for older people in West Darfur	29
Supporting the protection and inclusion of older people, Sudan	15
	<b>4,355</b>
<b>Save the Children for:</b>	
ALERT Preparing to Respond Now project	483
Age and Disability Capacity Building project (ADCAP)	447
Addressing the Needs Vulnerable Older People in Malawi Floods	40
	<b>970</b>
<b>Big Lottery Fund for:</b>	
Empowering Older People to Improve Lives, Pakistan	126
Reducing poverty in Central Asia	120
	<b>246</b>
<b>Income from Sida – Swedish International Development Cooperation Agency for:</b>	
Strategic partnership	822
Strengthening universal access to social protection and HIV/AIDS to prevent and mitigate the impact of HIV/AIDS and poverty in sub-Saharan Africa	436
	<b>1,258</b>

## 15. Grant income *continued*

	Income £000
<b>Income from Irish Aid for:</b>	
Accountability and fulfilment for older persons (AFFORD)	358
	<u>358</u>
<b>Income received from HelpAge Deutschland for:</b>	
Supporting the transition from humanitarian crisis through recovery to sustainable economic development in Warrap State, South Sudan	580
Building disaster resilience: improving livelihoods and health conditions of disaster-affected population of Muzaffargarh District of Punjab, Pakistan	311
Promotion of the rights of older people (PRO-People) in Pakistan	253
Improved healthcare for Syrian refugees in Lebanon	250
Livelihood and resilience-building for older people in Borena, Ethiopia	94
Protecting and promoting women's rights and their social and economic empowerment, Tanzania	59
Strengthening the human rights of older people in Moldova	30
	<u>1,577</u>

## 16. Pensions

### a) Help the Aged Final Salary Scheme

#### FRS 102 disclosures for accounting period ending 31 March 2017

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 employer contribution for the year of £114,000 is based on the triennial actuarial valuation of the Scheme as at 1 April 2013, which includes an allowance for administration expenses and Pension Protection Fund (PPF) levies. This will increase to £150,000 from 1 April 2017 based on the triennial valuation as at 1 April 2016.

The Scheme assets include neither 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.



## 16. Pensions *continued*

### Help the Aged Final Salary Scheme *continued*

#### Employee benefit obligations

	Value at 31 March 2017 £000	Value at 31 March 2016 £000
Present value of funded obligations	(6,485)	(5,452)
Fair value of Scheme assets	5,293	4,692
Deficit in the Scheme	(1,192)	(760)

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

Current service cost	27	18
Net interest on defined benefit liability	24	30
<b>Total</b>	<b>51</b>	<b>48</b>

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

#### Actuarial gain and loss

Gain / (loss) on Scheme assets	658	(69)
(Loss) / gain on Scheme liabilities	(1,153)	209
<b>Net accumulated gain / (loss) recognised in the other comprehensive income</b>	<b>(495)</b>	<b>140</b>

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

##### Change in the present value of the defined benefit obligation

	Value at 31 March 2017 £000	Value at 31 March 2016 £000
Opening defined benefit obligation	5,452	5,634
Current service cost	0	0
Interest cost	180	183
Employee contributions	0	0
Experience gain / (loss) arising on Scheme liabilities	0	0
(Loss) / gain on curtailments	0	0
Actuarial (loss) / gain on Scheme liabilities	(1,153)	209
Benefits paid (including expenses)	(300)	(156)
Closing defined benefit obligation	6,485	5,452

## 16. Pensions *continued*

### Help the Aged Final Salary Scheme *continued*

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

	Value at 31 March 2017 £000	Value at 31 March 2016 £000
Opening fair value of Scheme assets	4,692	4,668
Expected return on Scheme assets	156	153
Actuarial gains / (losses)	658	(69)
Employer contributions	114	114
Employee contributions	0	0
Benefits paid (including expenses)	(300)	(156)
Administrative costs incurred	(27)	(18)
Closing fair value of Scheme assets	5,293	4,692

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

	At 31 March 2017 %	At 31 March 2016 %
Bonds / fixed interest bonds	21.20	21.20
Equities	23.90	21.00
Diversified growth	26.90	27.50
Cash	1.50	3.80

#### Actual return on Scheme assets

	2017 £000	2016 £000
Interest income on Scheme assets	156	153
Gains / (losses) on Scheme assets	658	(69)
	814	84

## 16. Pensions *continued*

### Help the Aged Final Salary Scheme *continued*

#### Assumptions

##### Principal actuarial assumptions at the balance sheet date

	At 31 March 2017 % pa	At 31 March 2016 % pa
<b>Financial assumptions</b>		
Discount rate	2.50	3.40
Rate of increase in salaries	3.30	3.00
Rate of increase in payment of pre-2005 pensions (in excess of GMP)	2.30	2.00
Rate of increase in payment of post-2005 pensions (in excess of GMP)	2.30	2.00
Rate of revaluation of deferred pensions in excess of GMP	0.00	0.00
Inflation assumption (RPI)	3.30	3.00
Inflation assumption (CPI)	2.30	2.00

##### Demographic assumptions

	2017	2016
Mortality	<b>S1 Normal base tables projected by year of birth assuming future improvements in line with CMI 2016 core projections with a long-term rate of improvement of 1% pa</b>	S1 Normal base tables projected by year of birth assuming future improvements in line with CMI 2016 core projections with a long-term rate of improvement of 1% pa
Cash commutation allowance	<b>80% of the maximum cash allowance available upon retirement</b>	80% of maximum cash allowance available upon retirement

Other assumptions are the same as those used in the preliminary results of the Trustees' Scheme Funding valuation as at 1 April 2013.

##### Gains and losses

	2017 £000	2016 £000	2015 £000	2014 £000	2013 £000
Defined benefit obligation	(6,485)	(5,452)	(5,634)	(5,104)	(4,729)
Scheme assets	5,293	4,692	4,668	4,178	3,637
(Deficit)	(1,192)	(760)	(966)	(926)	(1,092)
Experience adjustments on Scheme liabilities	0	0	94	(100)	7
Experience adjustments on Scheme assets	658	(69)	345	454	222

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

## 17. Related party transactions

There are no donations from related parties outside the normal course of business.

	Year ended 31 March 2017 £000	Year ended 31 March 2016 £000
<b>Age International</b>		
Core grants for international programmes	6,282	8,327
Other grants for international programmes	7,934	5,936
	<b>14,216</b>	<b>14,263</b>

## 18. Operating lease commitments

Total future lease commitments under operating leases are as follows for each of the following periods:

<b>International offices</b>	<b>Property / office lease</b>		<b>Equipment / vehicle</b>	
	2016/17 £000	2015/16 £000	2016/17 £000	2015/16 £000
Less than one year	186	281	5	28
One to five years	105	66	0	0
Over five years	0	0	0	0
	<b>291</b>	<b>347</b>	<b>5</b>	<b>28</b>

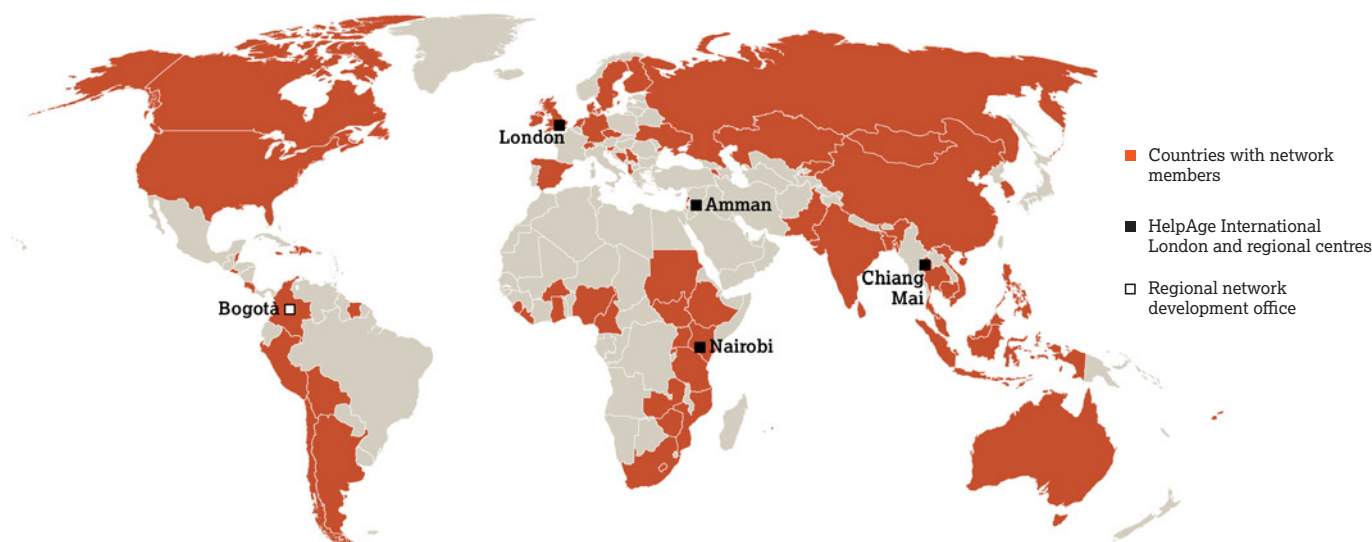
<b>London office</b>	<b>Property / office lease</b>	
	2016/17 £000	2015/16 £000
Less than one year	52	98
One to five years	248	492
Over five years	0	70
	<b>300</b>	<b>660</b>

This figure relates to the UK office which is leased from Age UK at a commercial rent of £52,288 per annum. The lease expires on 15 December 2022 and can be terminated at six months' notice.



# 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 Square, London, WC1H 9NA	
Trustees	<p>Arun Maira (<i>Chair</i>)*</p> <p>David Causer (<i>Vice Chair</i>)</p> <p>Isabella Aboderin</p> <p>Ferdous Ara Begum*</p> <p>Mathew Cherian*</p> <p>Cho Hyunse*</p> <p>John Kingston</p> <p>Laura Machado</p> <p>Sola Mahoney*</p> <p>Abla Sibai*</p> <p>Robin Talbert*</p> <p>Vappu Taipale*</p> <p><i>*Trustees nominated by members</i></p>	
Senior staff	<p>Justin Derbyshire</p> <p>Asif Sarwar</p> <p>Kate Wedgwood</p> <p>Eduardo Klien</p> <p>Prafulla Kumar Mishra</p> <p>Barbara Shenstone</p>	<p><i>Chief Executive Officer</i></p> <p><i>Chief Operating Officer / Company Secretary</i></p> <p><i>Director of Network, Advocacy, Communications and Campaigns</i></p> <p><i>Regional Director Asia</i></p> <p><i>Regional Director Africa</i></p> <p><i>Regional Director Eurasia and Middle East</i></p>
Bankers	Barclays Bank plc, 1 Pall Mall East, London, SW1Y 5AX	
Solicitors	Veale Wasbrough Vizards LLP, Second Floor, 3 Brindley Place, Birmingham B1 2JB	
Auditors	Sayer Vincent, Chartered Accountants and Statutory Auditors, Invicta House, 108-114 Golden Lane London, EC1Y 0TL	



The HelpAge global network has 127 members in 77 countries, creating a powerful global movement for change.

## Africa

Age-in-Action, South Africa  
Almanar Voluntary Organization, Sudan\*  
Association of Retired Persons Mozambique (APOSEMO)  
Center for Community Advancement and Family Empowerment (CECAFE), Liberia\*\*\*  
Community Development Volunteers for Technical Assistance (CDVTA), Cameroon\*  
Current Evangelism Ministries (CEM), Sierra Leone  
District Pastoralists Association (DPA), Kenya  
Elim Hlanganani Society for the Care of the Aged, South Africa  
Ethiopia Elderly and Pensioners National Association (EEPNA)  
Fantsuam Foundation, Nigeria  
Health Nest Uganda\*  
HelpAge Ghana  
HelpAge Kenya  
HelpAge Zimbabwe (HAZ)  
Kenya Society for People with AIDS (KESPA)  
Kenyan Aged People Require Information, Knowledge & Advancement (KARIKA)\*\*\*  
Maseru Senior Women's Association, Lesotho  
Mauritius Family Planning Association  
Muthande Society for the Aged, South Africa  
NSINDAGIZA, Rwanda\*\*\*  
Promo-Femmes Développement Solidarité, Burkina Faso\*  
Reach One Touch One Ministries (ROTO), Uganda  
Regional Centre for the Welfare of Ageing Persons Cameroon (RECEWAPEC)  
Rift Valley Children and Women Development Organisation, Ethiopia  
Sawaka-Karagwe (SAWAKA), Tanzania  
Senior Citizens' Association of Zambia (SCAZ)  
Senior Citizens' Council of Mauritius  
Sierra Leone Society for the Welfare of the Aged  
South Sudan Older People's Organisation (SSOPO)

Sudanese Society for the Care of Older People (SSCOP)  
Tanzania Mission to the Poor and Disabled (PADI)  
Uganda Reach the Aged Association (URAA)  
VUKOXA, Mozambique

## Asia and Pacific

Ageing China Development Centre (ACDC), China\*  
Bangladesh Association for the Aged and Institute of Geriatric Medicine (BAAIGM)\*\*\*  
Bangladesh Women's Health Coalition (BWHC)  
Centre for Ageing Support and Community Development (CASCD), Vietnam  
China National Committee on Ageing (CNCA)  
Coalition of Services of the Elderly (COSE), Philippines  
Council on the Ageing (COTA), Australia  
Dhaka Ahsania Mission (DAM), Bangladesh  
Faculty of Nursing (FON) Chiang Mai University, Thailand\*\*  
Fiji Council of Social Services (FCOSS)  
Foundation for Older People's Development (FOPDEV), Thailand  
Gramin Vikas Vigyan Samiti (GRAVIS), India  
Help Without Frontiers Thailand Foundation (HWFTH)\*\*  
HelpAge Cambodia  
HelpAge India  
HelpAge Korea  
HelpAge Sri Lanka  
Helping Hand Hong Kong, China  
Instituto de Acção Social, Macau, China  
Mongolian Association of Elderly People  
National Council of Senior Citizens Organisations of Malaysia (NACSCOM)  
Office of Seniors' Interests, Australia  
Pakistan Medico International  
Resource Integration Centre (RIC), Bangladesh  
Senior Citizens' Association of Thailand  
Senior Citizens' Council of Thailand  
Singapore Action Group of Elders (SAGE)

Society of Women's Initiative for Ageing Successfully (WINGS), Singapore  
Tsao Foundation, Singapore  
Vietnam Association of the Elderly (VAE)  
Yayasan Amal USIAMAS, Malaysia  
Yayasan Emong Lansia (YEL), Indonesia

## Eurasia and the Middle East

Albanian Association of Geriatrics and Gerontology (AAGG)  
Ardager, Kazakhstan  
Center for Studies on Aging (CSA), Lebanon  
Dobro Delo, Russia  
El Wedad Society for Community Rehabilitation (El Wedad, occupied Palestinian territories)  
Mission Armenia  
OSMIJEH, Bosnia and Herzegovina  
Palestinian Center for Communication and Development Strategies (PCCDS)  
Resource Centre for Elderly People (RCE), Kyrgyzstan  
Serbian Red Cross  
Turbota pro Litnix v Ukraini, Ukraine

## Latin America and Caribbean

Action Ageing Jamaica  
ALA Dominicana, Dominican Republic  
Asociación Gerontologica Costarricense (AGECO), Costa Rica  
Asociación Red Colombiana de Envejecimiento Activo y Digno (REDCOENVE)\*\*  
Asociación Red Tiempos de Colombia  
Asociación.Mutual Israelita Argentina (AMIA)  
Caritas Chile  
Centro de Asistencia y Promoción Integral de Salud (CAPIS), Peru  
Centro Proceso Social, Peru  
CESTRA, Colombia  
CooperAcción, Peru  
CORDES, El Salvador  
Dominica Council on Ageing  
Extended Care through Hope and Optimism (ECHO), Grenada  
Fundación Horizontes, Bolivia  
Fundación ISALUD, Argentina  
Haitian Society for the Blind (SHAA)  
HelpAge Barbados

HelpAge Belize  
HelpAge St Lucia  
Instituto para el Desarrollo de la Pesca y Minería (IPEMIN), Peru  
National Foundation for Blind Care, Suriname  
Old People's Welfare Association (OPWA), Montserrat  
Peru Coordinating Group for Older People (Mesa de Trabajo)  
Pro Vida Bolivia  
Pro Vida Colombia  
Pro Vida Perú  
Reaching Elderly Abandoned Citizens Housebound (REACH), Dominica  
Red de Programas para el Adulto Mayor, Chile  
Society of St Vincent de Paul, Antigua  
St Catherine Community Development Agency (SACDA), Jamaica  
Sumaj Punchay, Bolivia

## North America

AARP International, USA  
HelpAge Canada  
HelpAge USA  
West Virginia University Center on Aging, USA

## Western Europe

Ældre Sagen/DaneAge Association, Denmark  
Age Action Ireland  
Age International, UK  
Caritas Malta  
Centre for Policy on Ageing, UK  
Cordaid, Netherlands  
Globale Seniorer (GS), Denmark\*\*  
HelpAge Deutschland  
HelpAge International España, Spain  
Kwa Wazee, Switzerland  
Pensionärernas Riksorganisation (PRO), Sweden  
Slovenska Filantropija / Slovene Philanthropy, Slovenia  
Valli, the Union for Senior Services, Finland  
WorldGranny, Netherlands  
Zivot 90, Czech Republic

\* joined in April 2016

\*\* joined in November 2016

\*\*\* joined in April 2017



Jonas Wresch/HelpAge International

**Adila from Buenaventura, Colombia, where we have been supporting people displaced by conflict.**

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Front cover: Daw Phoe Mint with a walking stick she was  
given by her older people's self-help group in Myanmar.  
*Hereward Holland/Age International*

Watch our film, Ageism is all around us:

<http://bit.ly/ADAageism>

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[www.helpage.org/get-involved/campaign-with-us](http://www.helpage.org/get-involved/campaign-with-us)

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