



# Annual report and financial statements 2022/23

**HelpAge**

**International**

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*In 2022/23, we focused on seven main thematic areas to ensure we protected the well-being, dignity, and rights of older people:*

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**HelpAge International is a global network of organisations promoting the right of all older people to lead dignified, healthy and secure lives.**

## Annual report and financial statements 2022/23

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Front cover photo: Valentina, an 81-year-old internally displaced person (IDP) in Dnipro Oblast, Ukraine, adapts to a new life amidst the war.

Emre Caylak/HelpAge International



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We are here to make sure every older person, everywhere, can lead a healthy, dignified and secure life. This report highlights our actions and progress from April 2022 to March 2023.

## Our year in numbers



# Older people's rights in a changing world

## A letter from the Chair and CEO

If the year from 2022 to 2023 stood out for anything, it was the number of crises that erupted across the world.

Some of these were the 28 humanitarian crises that we responded to – including the war in Ukraine, the floods in Pakistan, the Türkiye Syria earthquake and the drought in the Horn of Africa. We provided older people with life-saving support and worked to make them visible to other responders, who often put older people at the back of the queue.

But the challenges went much deeper. The cost-of-living increases around the world put essentials like adequate food and healthcare out of reach of many older people. In such conditions, systemic ageism and unquestioned discrimination mean that governments

and other support systems close their doors to older people, which mean that universal healthcare and food security for older people remain goals we must struggle for.

Our data showed that gendered discrimination occurs at all levels of society, resulting in older women experiencing hunger or being deprioritised for healthcare.

Around the world, we have responded energetically to the challenges facing older people by working in partnership with the members of the HelpAge global network and our wider allies, including our donors. Thanks to this pool of support, confidence, and expertise, we have been able to respond to new shocks, while maintaining our long-term commitment to healthy ageing and income security for older people, as well as championing activism for older people's rights.



HelpAge's partner, Action for Humanity, distributing humanitarian aid in Aleppo, Syria.



HelpAge International

**HelpAge volunteers delivering humanitarian aid in Ukraine.**

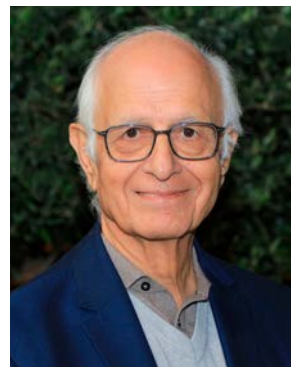
With so many climate-related crises, we also ramped up our engagement with climate change, focusing on its implications for older people through the development of a roadmap which lays out the direction our work needs to take.

And in the last year, we learned more about the power of community approaches to health, about how to integrate digital tools in healthcare for older people, and about addressing the systemic ageism in health services that keeps doors closed to older people. We developed our long-standing Scaling-up Non-Communicable Diseases Interventions in South-East Asia (SUNI-SEA) project in south-east Asia, and the Better Health of Older People in Africa project. We are also working with partners to advocate to make sure that health services are available, and that health providers and policy makers understand what people need as they age.

Looking ahead, we are committed to one major shift in our work: advancing our journey towards localisation. This is something that must be addressed by the entire development and humanitarian sector, shifting power from international to local organisations that know the context where they operate. We are moving ahead with a full commitment to ensuring our programmes are managed by local and national partners.

As Chair and CEO of HelpAge International we are very proud of the way our staff, network members and partners have worked in the last year. We have been inspired by the way so many people have stepped up to deliver the best possible support to older people, rising to a challenging year and doing their part to make this a better world for older people.

This will be the last time that the two of us collaborate on our end of year report, as there will be a change of CEO in the coming year. After nine years at HelpAge, I, Justin, am stepping aside and passing the privilege of making this a better world to grow old in onto my successor, Cherian Mathews. Cherian has been deputy CEO at HelpAge since the beginning of 2022 and is well positioned to build on our strategic commitments, while bringing fresh impetus. We know that under his leadership, HelpAge will continue to work tirelessly to champion the rights, well-being and dignity of older people around the world.



Mohammed Barasneh/HelpAge International



Karen Hatch/HelpAge International

**Arun Maira**  
Chair of Trustees

**Justin Derbyshire**  
Chief Executive Officer



# Inclusive humanitarian action

The proportion of people aged 50 and over in countries where conflict and disasters are more likely to occur is expected to more than double from 220 million in 2020 to 586 million by 2050. Older people are disproportionately affected by humanitarian crises, and yet they are often invisible in the response, sidelined and overlooked in favour of more visible groups.

We are determined to work towards an inclusive and fair humanitarian support system, one that consults, includes and centres older people and takes accounts of their specific needs.

## Our work in numbers

659<sup>k</sup>

older people reached with humanitarian assistance

28

emergencies responded to across 23 countries

## Across the world

### East Africa drought

Four consecutive failed rainy seasons across East Africa pushed people to the brink of starvation, with failed crops and herds of livestock wiped out. Working through HelpAge country offices in Ethiopia and Kenya, we supported partners Action for Development and Rift Valley Children and Women Development Organization in Ethiopia, as well as Pastoralist Integrated Support Program in Kenya and Humanitarian Development Consortium in South Sudan to carry out a rapid needs assessment, collecting data through stories and videos on the effect of the drought on older people, their households and livelihoods. Partners also engaged the media to raise the alarm on the critical danger the drought posed to pastoralism in the Horn of Africa.

In addition, in Uganda, almost 10,000 older people were supported with cash grants, and 900 older people's households received 10kgs of beans, 10kgs of flour and 1kg of salt. In Somalia, over 1,300 older people and their dependants received counselling services through partner organisation Horn International Relief and Development Organization, with ongoing referral if necessary.



Abbas Hussein Ibrahim is a 75-year-old Somali farmer. He lives in an IDP camp in Mogadishu due to drought-induced displacement.

To help with recovery, monies from our Global Emergency Fund were used in Ethiopia to provide a water system to the homes of more than 5,000 older people, and hay seeds were provided to pastoralists on the eventual return of the first rains, while in South Sudan we worked with the Humanitarian Development Consortium to provide vegetable seeds and goats to 500 older people's households.

### Cyclone Freddy

Cyclone Freddy caused widespread flooding, mudslides and landslides across parts of Malawi, Mozambique and Zimbabwe in March 2023. HelpAge in Mozambique with partner Associação de Proteção do Idoso de Tete distributed food items, seeds, hygiene kits and cholera prevention kits to 500 households headed by older people, and used print and broadcast media to provide safety and response messages to almost 6,000 people affected by the floods.

In Malawi, we supported network member Malawi Network of Older Persons' Organisations to provide food packages and water, sanitation and hygiene services to 1,000 older people and their families, while in Zimbabwe National Age Network provided 2,741 older people with cash transfers, and 436 households received sanitation kits, including water purification tablets.

### Emergency response across Latin America and the Caribbean (LAC)

Over the past three years, the reach of our humanitarian work in LAC has grown considerably, and now covers Colombia, El Salvador, Haiti and Venezuela. In 2022, we responded to emergencies alongside our partners and network members in the region (Convite and Kapé Kapé in Venezuela, and SEPAS Riohacha, Vicariato de Puerto Carreño and CADENA in Colombia). People affected by disasters, such as floods in Venezuela, and hurricanes and conflict in Colombia, received lifesaving support, including water and sanitation items, food kits and mental health support. A total of 3,027 older people were reached with these support packages.

Haiti was struck by a massive earthquake in August 2022, measuring 7.2 on the Richter scale and damaging or destroying more than 137,000 homes in the southwest of the country. In response in partnership with Fondation Nouvelle Grand'Anse, we supported 1,647 older people with hygiene kits, staple food as such rice, beans and corn, as well as food vouchers and a one-time cash transfer of US\$60.

## Global Emergency Fund

The Global Emergency Fund (GEF) enables HelpAge and its network members worldwide to respond to crises impacting older people, their families, resources, and capital, delivering timely and effective emergency actions in response to natural disasters.

### In 2022/23, the GEF helped us respond to:



**19 emergencies** (9 floods, 1 cyclone, 2 cholera outbreaks, 7 droughts)



**in 14 countries** (10 in Africa, 3 in Asia, 4 in Latin America and the Caribbean, 2 in Europe/Middle East)



implemented through **9 partners/network members** and **6 HelpAge country offices**

**11**

cash transfer projects helped people meet their basic needs

**10**

projects provided water, sanitation and hygiene support

**2**

projects were health-related activities such as cholera screening and treatment

**9**

projects provided nutritious food

**1**

project provided psychosocial services

**Total people reached**

**112k**

This essential fund is generously supported by Margaret A. Cargill Philanthropies and Age International, enabling us to provide swift assistance and support during times of crisis.

  
Margaret A. Cargill  
PHILANTHROPIES

 ageInternational



TrendX/HelpAge International

**Adnan, 65, helped the rescue teams to find families trapped under the rubble after the devastating earthquake in Syria.**

## Countries in focus

### Ethiopia

Working through local partners Rehabilitation and Development Organization and Ethiopian Center for Disability and Development, we supported 61,500 older people and people with disabilities living in refugee camps and host communities in Benishangul Gumuz region. We also worked with these partners to support South Sudanese refugees escaping the civil war, conflict and political instability, and host communities in Kule, Jewie, Nguenyiel and Tierkidi refugee camps in Gambela, supporting more than 51,000 older people by providing access to food, healthcare, rehabilitation and livelihood services.

### Pakistan

From June to October 2022, Pakistan faced major flooding across almost two-thirds of the country. More than 33 million people were affected, with over two million houses damaged and one million livestock killed.



Usman Ghani/HelpAge International

**Malooka, a 70-year-old farmer from Pat Karira village in Pakistan, survived the devastating floods which caused widespread damage to crops and livestock.**

HelpAge in Pakistan responded to the floods in the seven most-affected districts, reaching 125,556 people alongside four partner organisations (Health and Nutrition Development Society, Initiative for Development and Education Axis, Rural Education and Economic Development Society, and the Community Development Foundation), distributing cash transfers, food and non-food items, temporary shelter, hygiene kits, dignity kits, psychosocial support and assistive technology. We also arranged training for partners on the international *Humanitarian inclusion standards for older people and people with disabilities* → and the *Core Humanitarian Standard* → to ensure quality and accountability in our humanitarian response.

### Tanzania

Tanzania is currently hosting more than 209,000 refugees from Burundi and the Democratic Republic of Congo, living predominantly in Nduta and Nyarugusu refugee camps located in the north-west of the country. Within these camps, almost 95,000 people – approximately 45 per cent of the refugee population – are aged 60 or above. As part of our humanitarian programme, 170,000 people received support, including assistive devices provided to almost 3,000 older people with disabilities, and livelihood initiatives that reached 2,390 people with specific needs.

Training sessions were carried out in refugee camps and host communities on disaster preparedness, and early warning and response systems. Seventy-five intergenerational groups were established to provide a stronger community response, made up of people with disabilities, children, adolescents and older people. The groups help build relationships between different age groups and share learning between them, while ensuring positive child development, improving the well-being of older people and other groups, and developing positive attitudes toward older people and people with disabilities among younger generations.



## Türkiye/Syria Earthquake

We started responding within days of the devastating earthquake that hit Türkiye and north-west Syria in February 2023. Our Emergency Response Team was immediately deployed, providing situational updates and documenting the needs of affected people so we could identify local partners and devise a response plan.

### In Türkiye

In March 2023, we supported the distribution of 1,625 food baskets, 1,000 dignity kits and 1,000 hygiene kits in Gaziantep and Hatay governorates. This was carried out by our partner Turkish Red Crescent, who targeted at-risk households.

### In north-west Syria

We supported our partner the Syrian Expatriate Medical Association to provide shelter and winterisation kits including blankets, mattresses, plastic sheeting and soap to 1,160 households (approximately 5,800 individuals) in the districts of Azaz and Afrin, located in Aleppo Governorate. Cash assistance (US\$100) was offered to 1,200 older people and their families in Harim, Idlib to empower them to buy the essentials they needed.

We also supported a new partner for Syria, Action for Humanity, who distributed food baskets including items such as tuna, mortadella, dates, beans, cheese, jam and juice to over 1,000 households across Idlib and Aleppo provinces.

## Case study

### East Africa drought

*“The old people who cannot migrate with the animals, they are just at home because they are very weak. They might just starve to death.”*

**Pastoralist Tune Haro (pictured below), 66, from Oronderi village, Kenya**

Tune is one of at least 16 million people across East Africa without enough to eat due to one of the most severe droughts in recent history. According to the UN Office for Humanitarian Affairs (OCHA), by June 2022, 6 million people in Ethiopia, 3.5 million in Kenya and 5.8 million in South Sudan were in dire need of humanitarian support. As of 2023, the region is in its fifth failed rainy season – with failure of a sixth predicted.

The long-term severe lack of rainfall is causing a particular threat to pastoralist communities, who for centuries have herded livestock, cows, sheep and

goats, roaming hundreds of kilometres in search of water and grazing land. Pastoralist families were already hard-hit by inflation and price rises due to the war in Ukraine – now they have seen millions of heads of livestock killed in the drought. Many have been left with no income and no way to feed themselves.

*“Before this started ravaging us, we had about 60 goats and sheep. We have lost most of them, and now we are left with about five. There are days when we live on one meal a day. But there are also days when we don’t eat a single meal.”*

**74-year-old Arbe Gindola Baraka**

*HelpAge is supporting thousands of people affected by the drought by providing cash, food supplies, clean water, crop seeds and goats, and drilling and rehabilitating wells.*



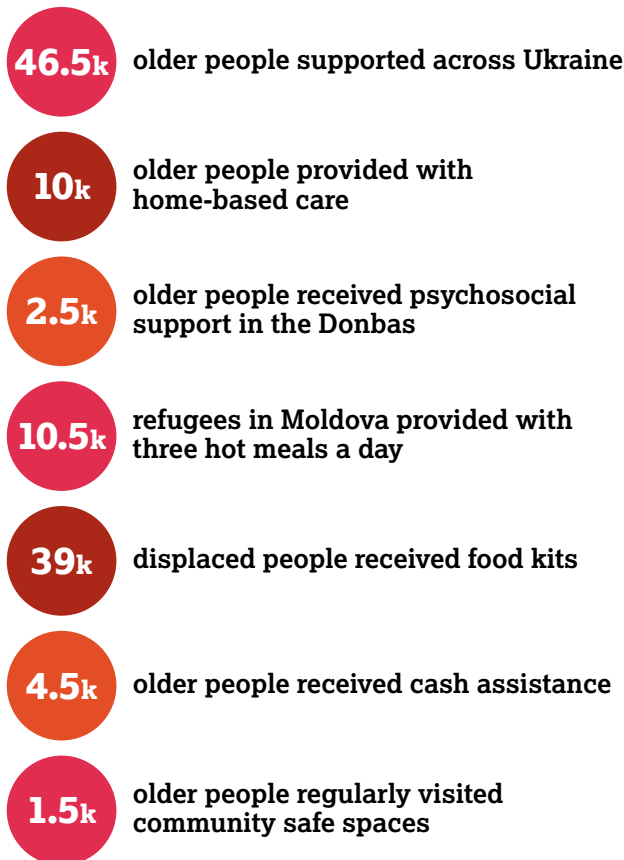


# War in Ukraine

The conflict in Ukraine has been described as the ‘oldest’ humanitarian crisis in the world, with 8.9 million people, or 24 per cent of the pre-war population, aged 60 and over. We have been operating in eastern Ukraine since 2014, and our established network of volunteers – some of them older themselves – was a vital component of our response.

To help us respond quickly and effectively from the start of the war, we started a Regional Humanitarian Assistance Programme covering Moldova, Poland and Ukraine. In the course of 2022, we helped thousands of people both within Ukraine and in the wider region with practical and psychological support.

## Our work in numbers



## Responding in Ukraine

From the outset of the war, HelpAge social workers and volunteers provided regular home visits (both in the east and the west) to more than 12,500 at-risk older people, many of whom were immobile and internally displaced. These visits were key to helping people access basic goods and services, cash assistance and assistive products such as toilet chairs and walkers – almost 40,000 received food kits including items such as pasta, beans, canned meat and rice (distributed with the help of partners Turbota pro Litnih v Ukraini and Right to Protection), 7,300 received hygiene kits and over 870 were supported with blankets and warm clothes.

We also set up 13 community safe spaces across Ukraine where older people can gather and engage in a range of free activities including exercise classes, arts and crafts, as well as accessing a psychologist. More than 2,300 people are now able to regularly attend these safe spaces, providing them more independence and connection to their community.

## The key role of local organisations

While international charities and the United Nations (UN) played an important role in helping those affected by the crisis, most responders were local Ukrainian organisations. Despite the often-essential work they carried out, very little overseas aid went to support them.

We set out to alter this pattern, and in collaboration with Crown Agents, provided flexible cash grants ranging from £15,000 to £30,000 to 41 local organisations in eastern and western Ukraine. We also provided operational and programmatic guidance.



60-year-old Valentina from Dnipro, Ukraine is a former educator. She has regularly participated in Ukraine’s pro-independence struggles in the past, and now helps provide emergency aid to those affected by the war.



Dmytro Maksymenko/HelpAge International

**Nataliia, 65, fled the war together with her husband Mykola, 64. Volunteers who helped them find shelter inspired them to volunteer to support other older people.**

The grants were used to fund a variety of programmes ranging from provision of shelter, food and hygiene items to clothes, transport and psychosocial support. For example, the organisation Ya Mariupol provided older people with power banks, helping them stay in touch with loved ones and relatives during difficult times. The organisation Shelter Plus purchased a generator and equipment to provide fresh drinking water during shutdown or destruction of water supply systems. Overall, around 50,000 people benefitted from these grants.

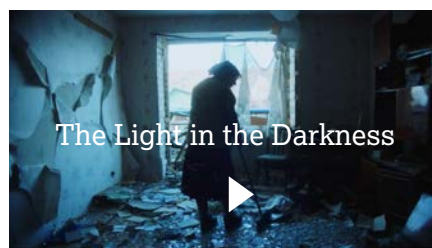
### Advocating for the rights of older people

When situations are moving fast on the ground, it is important to ensure that emergency responses are designed to include older people. We increased awareness, attention and understanding of the reality of the situation for older people in Ukraine through letters from HelpAge CEO Justin Derbyshire to UN agency heads, as well as distributing briefings, presentations, reports and statements over the course of the war.

In the UK, we chaired the BOND Humanitarian Working Group, leading the engagement of BOND's 111 member NGOs with the UK government's Foreign, Commonwealth and Development Office, to discuss joint responses to the humanitarian situation in Ukraine. We subsequently helped set up the BOND Ukraine Sub-working Group, a group with 72 UK-based members that regularly meets to discuss policy issues and engage in structured dialogue with the government about the humanitarian response.

As members of the Ukraine Advocacy Working Group, we contributed to joint advocacy products to raise awareness of the challenges faced by older people as a result of the war. These included briefings for senior officials, and statements on the six-month and one-year anniversaries of the invasion.

We published a HelpAge report, *"I've lost the life I knew"* → on the first anniversary of the invasion to highlight the stories of older people and their struggle for support. This was accompanied by a film, *The Light in the Darkness* → made in Ukraine, filmed by and featuring only Ukrainians, which captured the spirit, resilience and love in a country at war.





Israel Fugemann/HelpAge International

Ukrainian refugee at the Palanca border, Moldova.

## In focus: Moldova

From the start of the war our humanitarian programme in Moldova offered emergency assistance and services for the refugees crossing the border from Ukraine, including hot meals, food packages, hygiene kits, assistive devices, medical vouchers, cash assistance and mental health counselling.

At the local level, the projects were implemented in collaboration with the Departments of Social Assistance and the Local Public Administration (City Hall) in 28 districts of the country.

For both the country and HelpAge itself the situation was challenging for many reasons, such as Moldova's proximity to the epicentre of the war, the government's lack of preparedness to respond to the high influx of refugees, and a lack of systems in place for financial support, refugee IDs or temporary accommodation. Our Moldova office also had to quickly establish a humanitarian team to direct its own response.

Our support first focused on urgent needs, and over time this developed into psychological and mental health support for more than 35,000 refugees and Moldovan citizens.

### Our response included:

- Food provided daily for older people at 45 Refugee Accommodation Centres in the form of hot meals, food packages and food vouchers.
- 6,208 refugees received hygiene kits, 2,432 received winterisation kits, 2,300 older refugees received food, hygiene or medical vouchers and 497 older refugees received assistive devices. A further 1,800 refugees were provided with gender-based violence training.
- Cash assistance to 900 people to help them prepare for winter.
- Over 3,000 older refugees offered access to psychosocial and legal counselling and social activities in 12 safe spaces across the country.

Our humanitarian assistance programme continued into 2023, supporting 30 Refugee Accommodation Centres, providing three meals a day and hygiene kits, and supporting the activity of 12 safe spaces, as well as additional assistance through cash, medical vouchers, food packages and social participation and integration activities.

**Case study**

## My Ukraine United

When the full-scale invasion of Ukraine started, scores of people headed to the west of the country, desperate to flee the danger. As they struggled to find a place to stay, local people and volunteers of all ages realised they could not sit idle. On the day after the invasion, volunteers at HelpAge partner Moya Ukraina Edyna (My Ukraine United) found a vacant building, rolled up their sleeves, and set to work creating a safe shelter for refugees. Just one day later, it already had enough beds and mattresses for 80 people.

My Ukraine United was one of a number of local projects that HelpAge, in collaboration with Crown Agents, supported during the long months of the on-going war, providing cash grants aimed at providing hot food, shelter, accessible conditions, and basic assistance to displaced people, particularly older people and people with disabilities.

*“I had to evacuate from my hometown in the summer of 2022, after spending months under bombardment. I’m widowed and my daughter lives abroad, so I had no one to turn to or stay with. Here I have a roof over my head, a warm room and food. I’m lucky to have ended up here.”*

**Mykhailo (pictured below), 63**

The number of people the shelter can now accommodate has since gone up to 240. Over the course of 2022, thanks to the work of My Ukraine United, the shelter has provided free meals, medical care, clothes, heating during blackouts and accessible bathroom facilities. It is now equipped with kitchen appliances, water boilers, ramps and generators.





# Healthy ageing

We are living longer – by 2030, 1.4 billion people around the world will be aged 60 or over. This is positive. But for many older people in low- and middle-income countries, it brings fear and insecurity. Societal values coupled with weak employment, justice systems, social protection and health and care systems for older people are putting their lives and well-being at risk.

We work with network members and partners to promote healthy ageing, maximising everyone's ability to live healthy and valued lives while contributing to society as long as they can. We aim to reach the furthest behind first, so that everyone, everywhere is able to get the health and care services they need, regardless of age.

## Our work in numbers

2.4m

people able to access health and care services:

30

across 30 countries

500k

older people vaccinated against Covid-19 through our programmes

14.3k

people living with a disability can now access care



Steve Okumu/HelpAge International

Twice devastated by the drought in Kenya, Arbe, 74, not only lost her livestock but also battled illness.

## Across the world

### The Better Health for Older People in Africa project

The Better Health for Older People in Africa project (BHOPA) 2019–2022 was implemented by HelpAge through its country offices in Kenya and Mozambique. In Kenya we worked with Kenyan Aged People Require Information, Knowledge & Advancement, and Population Research Institute, and in Mozambique with Associação Cristã Interdenominacional para Desenvolvimento Comunitário and Diocese dos Libombos. The project focused on making health systems more inclusive, responsive, and accountable to the needs and rights of older people, particularly those with chronic diseases and disabilities.

#### As part of this project:

- 29,000 older people accessed health and care information and services, including through referrals, at the community level
- 1,000 Older People's Association members were trained on healthy ageing
- 220 community health workers were trained on healthy ageing and supported to provide healthy ageing services
- 360 older citizen monitoring groups received capacity building
- 50 clinical officers and 220 nurses were trained on integrated care for older people.

In Mozambique, the project helped improve access to free care in public hospitals for older people, by raising awareness among older people and health workers of the free medical services available in public hospitals. In Kenya, the work contributed to increasing the numbers of older people registering as members of National Health Insurance Fund. A Community Health Volunteers Training Manual for Healthy Ageing and Older Persons' Health was developed and approved. The training of health and care staff and volunteers also led to more responsive services, outreach programmes, and referral processes.

The project contributed to advancements at national policy level, particularly in Kenya where there were limited health and care policies for older people before the project. A National Healthy Ageing and Older Persons' Health Strategy (2022–2026) is now in place.



HelpAge International

Older people in Ayeyarwady region of Myanmar receive community support to cover hospitalisation and transportation costs in emergencies.

### Scaling-up Non-Communicable Diseases Interventions in South-East Asia project

Scaling-up Non-Communicable Diseases Interventions in South-East Asia (*SUNI-SEA project* →) is a collaboration between 10 consortium partners, implemented in Indonesia, Myanmar and Vietnam. The project aims to improve the prevention and control of hypertension and diabetes by strengthening primary healthcare, and achieving meaningful engagement of people and communities.

In Vietnam and Myanmar, the SUNI-SEA project community interventions are implemented by Older People's Associations in collaboration with primary health care staff. Last year, the project teams focused on consolidating the community interventions. These included non-communicable diseases (NCDs) screening activities using a bespoke phone application, health promotion and referring people with NCD risks to the health facility. Five hundred and fifty-three people also participated in skills building activities for volunteers, local club managers and health staff. Older people attended stakeholder meetings and advocacy events. Policy briefs were developed based on the learning from the project in both countries.

### Universal Health Coverage (UHC)

A blanket failure to invest in primary health care means at least half the world's population lacks access to essential health services. Universal health coverage is defined as everyone, everywhere being able to access the health and care services they need, when

and where they need them, without suffering financial hardship. Progress towards UHC is essential for promoting healthy ageing, delivering social and economic development, and building resilient and equitable societies that respond effectively in times of crisis.

We started the rollout of our UHC strategy in 2022, kicking off with a small grants initiative that distributed 15 grants to 12 network members, two partners and one country office across 13 countries. This helped deliver advocacy and campaign activities involving more than 1,500 older people around special events like World Health Day, as well as multistakeholder and media engagements to demand better services for older people. We held information sessions on the rights to health and care for older people, and collected evidence through focus group discussions on the barriers they face in accessing services. We also trained 20 partners to strengthen their leadership and expertise on UHC. And the release of our report, *Achieving Universal Health Coverage fit for an ageing world* →

helped us engage with the World Health Organization (WHO), UN agencies and government officials to drive progress on the issue.



Achieving Universal Health Coverage fit for an ageing world



**Maria, 77, is a champion of healthy ageing in Colombia.**

Juan Camilo Gonzalez, Santos Studio/HelpAge International

## Covid-19 vaccination rollout

The global Covid-19 vaccination rollout was the biggest and fastest in history, but uptake among older people was dangerously low. As late as 18 months after the outbreak, only 17 per cent of people in low- and middle-income countries had received their primary course of vaccination.

A key focus for HelpAge and our partners and network members in 2022 was addressing barriers to older people receiving their vaccinations and designing community-based approaches to enhance vaccine uptake.

We worked in partnership with the WHO to develop an updated Covid-19 vaccination roll-out plan, as well as offering technical assistance to network members and partners across 11 countries (Colombia, the Democratic Republic of Congo, Kenya, Kyrgyzstan, Peru, Sierra Leone, Sri Lanka, Tanzania, Uganda, Zambia and Zimbabwe). In Kenya, Kyrgyzstan, Sri Lanka, Tanzania and Uganda, our partners successfully lobbied their national governments to amend their vaccine plans to include strategies to reach older people. In collaboration with these governments, door-to-door vaccinations were conducted to reach older people with disabilities, and those who were house-bound.

Older People's Associations played a key role in mobilising communities. Many worked with their country's Ministry of Health to encourage people to attend awareness meetings – the government would in return ensure vaccinations for attendees.

Partners in nine countries trained leaders of Older People's Associations and community health volunteers to become vaccine champions, spreading the word in remote and hard-to-reach communities and addressing fears and mis-information. By encouraging inter-generational conversations between old and young, we were able to ensure that people from all generations were sensitised about the Covid-19 vaccination.

As a result of this work and through additional projects secured by our partners with our support, more than half a million older people across Colombia, Kenya, Kyrgyzstan, Peru, Sri Lanka and Uganda were able to access the Covid-19 vaccine.

## Countries in focus

### Bangladesh

We continued improving health services for older people in the long-standing Rohingya refugee camps along with our partners Resource Integration Centre and Young Power in Social Action. Across 10 camps and five host communities, 10,000 people were screened for malnourishment, and cooking training was offered to help people understand the nutritional value of food, cooking methods and food preservation. One hundred and fifty older people also received food supplements.

Eye clinics were held in 10 camps with more than 500 people attending, with many receiving pairs of glasses or cataract surgery support. Sessions on exercise and home-based care were held for 1,500 older people. All the attendees were offered the Covid-19 vaccination.

### Ethiopia

We supplied our partner Hospice Ethiopia with essential drugs and medical supplies to put in place holistic palliative care for 80 older people living with life-threatening illnesses. Services including pain and symptom relief and wound care was available both at people's homes and in local outpatient departments.

### Kenya

In Kenya we focused on a community health volunteer model, working alongside the Ministry of Health to sign off a national community health volunteer training manual on the care of older people. We rolled out training sessions to narrow the gap between community health systems and governmental health care facilities. We also supported the government's sign-off on a national Healthy Ageing Strategy. These new initiatives helped more than 2.5 million older people increase access to age-friendly health and care services.

At the community level, our partners Kenyan Aged People Require Information, Knowledge and Advancement, and Kibera Day Care Centre for the Elderly formed 76 Older People's Associations, where older people can access health services in their local area. Ninety-six per cent of members reported a positive increase in their health and well-being as a result.



## Lebanon and Jordan

We implemented a two-year regional project to provide community-based health and protection services for the most at-risk Syrian refugees and host community members, in particular older people and people with disabilities.

### During the first year:

- 88 older people received specialised mental health services in clinics/in-person.
- 438 older people received mental health support through a telephone hotline.
- 96 older people with limited access to clinics were provided with mental health services through home visits.
- 1,315 received awareness raising on mental health and protection issues.
- 57 participated in intergenerational and peer support group sessions.
- 34 were referred to relevant service providers as needed.
- 347 received multi-purpose cash assistance.
- At-risk project participants from other age groups also benefitted from project services.

## Maldives

HelpAge worked as part of an Asian Development Bank (ADB) team to support the government of the Maldives in designing a Strengthening Gender Inclusive Initiatives project, which aimed to increase access to sustainable gender-responsive social services. The project successfully secured funding to reduce the unpaid care burden on women caring for older family

members and young children, including through the development of a long-term care and support strategy for older people and their caregivers. It has the potential to benefit the 13 per cent of older women and 10 per cent of older men – and their caregivers – in the Maldives who report a disability.

To support the project design, we provided technical assistance to the government, delivering training sessions informed by international policy, good practice and literature, as well as wide stakeholder consultation. We also co-designed project activities with the government and the ADB, which includes setting up a grant mechanism for local organisations to develop related services.

The four-year project secured US\$7.5 million of ADB funding and also won an ADB award for best gender project for comprehensive transformative gender agenda design, including on childcare, aged care, gender-based violence, gender data and gender-responsive budgeting.

## Myanmar

As part of the *SUNI-SEA project* →, we helped launch a new app that means people can now use their mobile phones to assess their risk factors for a range of NCDs, including hypertension and diabetes. The app was implemented by Inclusive Self-Help Groups and the Shwe Da Nu self-help group in Myanmar and was backed up by an online learning portal, which offered further information on public health approaches and treatments. The digital information helped older people become more aware of their health status and risk factors, and get help when they need it. It also had the benefit of increasing digital literacy of participants at the same time.



Haitham Matouk/HelpAge International

**For older people like Houria, 62, Jordan, the vaccine decisions were surrounded by complexities, including personal health concerns and misinformation.**



Duc Le/HelpAge International

**In Vietnam, dedicated home care volunteers from Intergenerational Self-Help Clubs are supporting older people who face disability and adversity.**

## Tanzania

We know that assistive devices such as reading glasses, walking sticks, elbow crutches, shower chairs and pill organisers can make a huge difference to the lives of older people. And so, we piloted a project in partnership with the WHO to distribute a range of assistive devices in communities across Tanzania, with the aim of establishing a system to strengthen access to assistive technologies among older people and people with disabilities.

Over the course of the pilot, 64 different types of assistive devices were procured and distributed to 2,986 older people and people living with disabilities by our partner Morogoro Elderly People's Organisation. Alongside WHO, we also rolled out training for 192 providers of formal and informal health services across communities to ensure their correct use and application. By involving local and regional government departments in this initiative, securing their support with ongoing supervision, and monitoring and evaluation, we helped set a sustainable community model for improving access to assistive technologies that can in time be adapted to address other issues, including non-communicable diseases and rehabilitation.

## Vietnam

Vietnam's Intergenerational Self-Help Clubs (ISHCs) provided a range of health services including training, medical check-ups, monthly health monitoring and access to health insurance, as well as homecare services. A huge 92 per cent of members accessed these services.

In addition, hundreds of screening events and thousands of health education sessions were conducted for more than 24,000 older people. The topics were chosen based on older people's needs – for example hypertension, stroke, and dengue fever. Members reported that these sessions were practical, easy to understand and recall. They helped increase older people's health care knowledge and skills, enabling them to take better care of themselves and their family members, preventing disease and managing chronic conditions.

A total of 346 sports and exercise teams were also formed, with 92 per cent of members practising physical activities often. More than 100 cultural teams gave almost 1,000 performances over the year that helped improve their mental health. These culture teams and performances were the highlight of ISHCs, boosting physical and mental health of club members and older people and strengthening community bonding.

Additionally, more than 1,000 homecare volunteers took care of almost 700 homecare clients. Volunteers supported in various ways, especially by befriending older people, helping with household chores, personal hygiene and basic rehabilitation. According to the 2022 annual survey, 91.6 per cent of members reported that their health has improved substantially since joining an ISHC. Ninety-seven per cent of ISHC members also reported an increase in their confidence.

## Case study

## Covid equity in Tanzania

*“Since receiving the Covid-19 vaccine, I have experienced a sense of relief and peace of mind. Now I feel a deep sense of responsibility towards my fellow older people and the entire community. I am proud to be part of a collective effort to combat the pandemic and safeguard the health and well-being of those around me.”*

**Eludi Kapinga, 72**

Covid-19 laid bare many things about the world’s health systems, one of the most alarming being the ageism and often complete lack of support for older people in many countries’ immunisation programmes.

In Tanzania, the government set an ambitious goal of vaccinating 70 per cent of the population against Covid-19 by June 2022. In recognition of the fact that older people were a vital group, they needed to persuade them to get vaccinated if they were to achieve their target. The government partnered with UNICEF and HelpAge to help roll out their immunisation programme.

Our role was to directly engage older people and promote community-led prevention and vaccination. Working with UNICEF, we targeted 18,650 older people across five regions, supporting community dialogues and mobilising home-based care givers and health workers to disseminate accurate information on vaccines. We provided outreach services to those who couldn’t visit clinics, in particular those who were housebound or with physical challenges. More than 2,000 people from 80 Older People’s Associations, 25 women’s groups and 20 youth groups were trained to promote Covid-19 preventative measures, collect community feedback and respond.

We also organised peer-to-peer discussions and paired young people with older people, encouraging different generations to discuss the need for vaccination and the importance of not spreading the virus.

To ensure people didn’t miss their second dose, we followed up with registration cards to remind people of their next appointment, setting up mobile vaccination points in remote areas so that they were easier to reach.

By September 2022, a total of 262,839 people (including 33,820 older people, 2,130 people living with disabilities and 62,336 young people) had received their vaccination through the programme.



Faraji Ishaka/Afriwag



# Income security

Around the world, a combination of discrimination and ageism can leave many older people excluded from employment and work opportunities, financial services, skills development and employment generation schemes.

We are working to make sure governments put systems in place that protect and promote sustainable incomes to enable us to live a good quality of life as we get older.

## Our work in numbers

2.2m

older people received a social pension or improved financial support for the first time as a result of our work:

8

across 8 countries

1.3m

were older women

263k

were people with disabilities



Michael Goima/Fairpicture/HelpAge International

Mohammed, 72, from Tanzania, learned about budgeting and about investing in new small businesses through the AFFORD programme.

## Across the world

### Accountability and Fulfilment for Older People to Raise their Dignity (AFFORD)

The AFFORD programme, run between partners and HelpAge country offices, engages governments, community leaders and Older People's Associations across four countries (Ethiopia, Malawi, Mozambique and Tanzania) to improve social protection systems and the lives of older people.

The approach is tailored to the local context in each individual country and has resulted in some great progress:

#### Ethiopia

A government department dedicated to older people was formed, and discussions initiated on the need to increase the number of older people accessing the country's Productive Safety Net Programme. After ratifying the African Union Protocol on the Rights of Older People in 2020, the government has now submitted the articles of the ratified protocol with the African Union Office.

#### Malawi

AFFORD influenced partners and the government to move from a means-tested approach to pension qualification – whereby eligibility for a pension is determined by someone's income or poverty level – to categorical targeting by age group or vulnerability – e.g. older people, people with disabilities and so on. This meant 14,500 extra older people were able to access social cash transfers.

#### Zanzibar

The government announced an increase of the old age pension amount from 20,000 shillings to 50,000 shillings which will be implemented from July 2023 onwards.

#### Mozambique

AFFORD influenced the government to increase the number of beneficiaries accessing the national Basic Social Subsidy Programme.



The Media Booth/HelpAge International

**Sara is a 66-year-old Palestinian who has no income and is facing financial difficulties in accessing her medication.**

### Food, Fuel and Finance (3F) crisis

The combined impact of the Covid-19 pandemic, the Ukraine war, climate change and other ongoing conflicts have resulted in people all over the world experiencing severe economic stress and social tensions. HelpAge joined forces with partners in 10 countries to carry out research and advocacy on how the crisis is impacting older people and to promote the realisation of their rights. This work took place in Argentina, Colombia, Ethiopia, Lebanon, Malawi, Mozambique, the Philippines, Sri Lanka, Tanzania and Yemen.

The resulting multi-country study, *“Things have just gotten worse”* → (published in April 2023) revealed the impacts of the 3F crisis on older people across the world. The findings showed that large numbers of older people need urgent interventions and humanitarian aid to address alarmingly high levels of food poverty and insecurity. Sadly, more older people reported receiving support from neighbours and family members than from their governments.

The evidence we uncovered was used to develop global and national advocacy strategies, which are currently being implemented in the study countries. It also contributed to developing proposals on issues related to shock and crisis situations, with a specific focus on shock responsive social protection.



**“Things have just gotten worse”**  
The impact of the global food, fuel and finance crisis on older people

HelpAge  
International

### Projects with the International Labour Organization (ILO) in the Middle East

In the course of the last year, we worked with the ILO on two projects on social protection, focusing on older people’s need for a social pension in Lebanon and Palestine.

In Lebanon we worked with Amel Association to conduct *research* → on the needs of older people and demand for establishing social pensions. We mobilised civil society and Lebanon’s NGO network by conducting awareness-raising and advocacy activities and organising consultations to build consensus. *Videos* → were produced reflecting the severe hardships faced by older people, and a participatory workshop (attended by academics, NGO and civil society representatives, activists and older people) was organised to identify different possibilities of advocating for the establishment of social pension.

In Palestine, along with our partners El-Wedad Society in Gaza and Juzoor for Health and Social Development in the West Bank, we actively contributed to a dialogue on social protection by producing a *policy brief* → and a *video series* → highlighting the need for establishing a social pension. We also developed a policy and advocacy module on social protection in Palestine, and conducted a training of trainers attended by 32 participants including older people, local and international NGOs, civil society and governmental representatives from Gaza and Ramallah.



Admasu Brook/HelpAge International

**Qabale, 62-year-old pastoralist from Ethiopia, battles the harsh realities of food scarcity after losing her 70 cows to a severe drought.**

## Countries in Focus

### Bangladesh

The Bangladesh government currently provides an old age allowance to the poorest people aged over 65. However, around three million people are still not claiming what is rightfully theirs. We partnered with Resource Integration Centre and Young Power in Social Action on a joint information and advocacy campaign to alert people to their eligibility for the benefit. As a result, 200,000 older people have now begun claiming the old age allowance they are entitled to.

We also worked with network members and other stakeholders to push the government to introduce a universal social pension and widen the eligibility criteria, so it's not just aimed at the poorest people. The government has now indicated its willingness to introduce a universal social pension and plans to implement it are being put in place.

With funding from the World Food Programme, we implemented a Self-Reliance Project across Rohingya refugee camps. We started by carrying out a survey to identify potential income generating activities that people were keen to embark on. Our partners then provided skills training to 1,500 older people and people with disabilities on four selected trades: bamboo craft, handicraft, fishing net and mat making, and pickle making.

At the end of the training, we provided raw materials and cash grants to help people set up their own businesses, also organising markets and fairs to spread the word and create demand for the products.

### Ethiopia

We strengthened the capacity of our Older People's Associations and institutions in Ethiopia, especially Older Citizens' Monitoring Groups that proactively engage in ensuring older people can access their legal entitlements.

The findings of the 3F research – which showed that older people, especially older women were disproportionately affected by the global increase in the price of fuel and food – were presented to local authorities, and policy dialogue sessions were organised to present the needs and priorities of older people to decision-makers, policy developers and media houses. We also supported the national Age Demands Action group, a network of campaigners and partners who expose ageism and protect human rights in older age, to engage with these activities by providing them with materials and information to develop advocacy messages, materials on constitution provisions, programmes assisting older people and training on rights based programming and rights of older people. This enabled the group to engage in and lobby for policy-influencing processes.

With our partner Ethiopia Elderly and Pensioners National Association, we improved household incomes, food intake and access to health services for 550 destitute older people who were struggling to make ends meet because of challenges they were facing, many brought on by the global economic crisis. We helped provide them with hot, nutritious food and covered medical costs and their community-based health insurance premiums.

In addition, we helped improve the household income of 212 destitute older people, meaning they could afford to pay for basic needs such as food, utilities and school materials for their grandchildren.

## Mozambique

Since 2019 Mozambique has been affected by droughts, flooding and tropical cyclones that destroy lives, livelihoods, and infrastructure. To mitigate some of the effects, we partnered with Associação Cristã Interdenominacional Para O Desenvolvimento Da Comunidade and launched a pilot renewable energy project which uses locally-based materials to produce energy, with 100 households receiving ecological stoves and briquettes. Users reported that they found the new stoves useful, especially women, as they no longer had to spend so much time looking for firewood and cooking. Households also reported income savings as they now use less, and cheaper, energy compared to collecting firewood and buying charcoal. The HelpAge country team is now responding to a USAID call to scale up this project in Tete province.

## Myanmar

In Myanmar, we have been strengthening our community-based network in order to expand the amount of project work we can undertake. In 2022, the network formalised into four tiers: village, township, regional and national. Each group now has clearly defined election processes and responsibilities, allowing for better alignment and improved coordination.



Michael Goima/Fairpicture/HelpAge International

**Despite losing her eyesight, Daw Nyunt Yee, 65, Myanmar, is contributing to her family's income.**

The network soon took strides in expanding their ISHCs, with 20 new groups formed in Kayin, and more planned for the future.

These Self-Help Clubs are a vital component of our support to communities. Following the socio-economic crisis after the February 2021 coup, project activities were recalibrated to address immediate needs, such as food kits, cash transfers, and home care services, reaching more than 2,500 households. Existing vital village initiatives, including low-interest loan schemes, continued. These schemes, which are lifelines for older people and people with disabilities, helped 352 individuals borrow a total of US\$65,838 last year. This amplification of community funds illustrates the Groups' multiplier impact, enhancing community well-being over time.

Additionally, we provided social protection funds, as well as vocational training, assistive devices, and mental health and counselling services, to 128 Self-Help Groups, which was used for the benefit of almost 9,000 members.

## Pakistan

Shock responsive social protection may be a slightly unwieldy phrase, but the concept behind it is simple: empower older people with livelihood skills so they are able to earn their own incomes. In Pakistan, we held vocational skills training with partner Sarhad Rural Support Programme for 563 people in trades such as electrician, sanitation worker, solar system installation, e-commerce, battery repair, beautician, bridal embroidery, block printing and tailoring. At the end of the training, trainees were provided start-up tools to help them establish their own businesses.

### In addition:

- 150 older women received training in the use of natural resources. This focused on livestock management, increasing animal milk production, and setting up onion nurseries. By enhancing their income through improved agricultural practices, the women have been able to contribute more to their households and achieve financial stability.
- A further 60 older women received practical support such as solar systems and racks for displaying their items to help them establish home-based businesses.
- 160 older women were trained in business management skills, which helped them increase the reach of their small businesses to wider markets. This has resulted in an increase in both income and empowerment.

## Tanzania

A major achievement in Tanzania was the Zanzibar government's announcement of a 150 per cent increase in the Zanzibar universal pension. Along with our partners Juwauza and Reach All for Development Organization, we convened meetings with key government ministers to identify gaps in current policies and suggest alternative approaches. We also engaged directly with the president and other government officials, presenting the rationale for increasing the universal pension value. As a result, the government announced it would increase the value of the universal state pension from the equivalent of around £7 to around £17.50, a huge leap in income for the almost 30,000 people who claim it.

## Vietnam

Microcredit is one of the main means of support at Vietnam's ISHCs. It can be a great way for older people to start their own businesses or finance improvements on their home. In 2022, Vietnam's ISHCs had 3,068 active borrowers, and 320 income-generation groups were set up, which linked members with their own small businesses (for example, chicken raising, vegetable farming or handicraft making) to each other, so they could share experiences and knowledge.

ISHCs also helped more than 2,500 older people access the legal benefits they were entitled to, and 898 members were helped to connect with other local loan resources. Overall, in 2022 members' incomes increased by 18.5 per cent, compared to 2021.



Duc Le/HelpAge International

**Beekeeping is a source of income for intergenerational groups in Vietnam.**

## Case study

### The inspiring journey of Jamala Bibi

*"I am very happy to benefit from Natural Resource Management training. All previous training held by other organisations in my village were age-bound and I couldn't participate. I am very thankful to HelpAge International and Sarhad Rural Support Programme for integrating older people, particularly older women."*

**65-year-old Jamala Bibi from Khyber district, Pakistan**

Despite owning her own land, Jamala had been unable to cultivate it as her husband worked away from home and traditionally only men can work the land.

However, after completing her training, where she acquired skills in onion nursery cultivation and learned about the vital role of women in agriculture, Jamala recognised the untapped potential of cash crops such as onions and the suitability of the local region for cultivation. This motivated her to grow onions on her once-barren land.

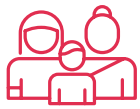
Jamala's first harvest yielded impressive results in both quantity and income. She says:

*"Selling the onions in the nearby market brought me a favourable price."*

The profits were so remarkable that her husband joined in, supporting her efforts by opening a shop in the local market.

Jamala's increased income not only supports her family, but also empowers her in making personal choices. She is proud that she now also contributes to her children's education.





# A society for all ages

We believe that every older person is a valued member of society who has the right, whatever their needs, to participate in their families, communities and society, based on what is important to them.

That's why we want to achieve a world where we are all treated fairly and without discrimination in older age. Promoting a society for all ages ensures that older people can feel connected and participate in life in the way that they choose.

## Our work in numbers

**14.9k** older people's groups supported

**2.3k** new older people's groups set up

**2.2m** group members engaged in improving life for older people

**906k** older people participating in influencing and advocacy initiatives to address age discrimination and ageism

## Across the world

### Fighting age discrimination

Spurred by the discriminatory healthcare laws and policies put in place by many countries as a result of Covid-19, in 2022 we researched and launched our global report, *Advancing equality for older people* →. The report examined the legal frameworks for prohibiting age discrimination across 12 countries, analysing them for consistency with international standards. It identified gaps and helped raise awareness on the inadequacy of both the international human rights framework and national legislation in protecting older people's right to equality and non-discrimination.

After the report's global launch, partners and network members in four countries (Jordan, Kenya, the Philippines and Tanzania) followed up with a range of activities calling for comprehensive anti-discrimination legislation from their governments. Our partners The Coalition of Services of the Elderly, Inc. in the Philippines, for example, organised online discussions, national consultations, and radio broadcasts, while Ageing Concern Foundation in Kenya created a technical working group and organised awareness-raising activities with media.



Advancing equality for older people

EQUAL RIGHTS TRUST  
HelpAge International



Chingiz Namazaliev/HelpAge International

Intergenerational groups in Kyrgyzstan bridge the gap between old and young.



## Age-friendly cities and communities

The *Let's Go Guide* → launched in July 2022, is all about demonstrating how easy (and cost effective) it is to make communities more age-friendly. The guide showcases exciting, innovative, small-scale and low or no-cost projects having a big impact on

the lives of older people in communities across the Americas. Projects included a pop-up intergenerational photography exhibition in Quillon, Chile, highlighting the issues faced by older residents. Or in Valparaiso, Chile, local artists worked with older people to create a mural reflecting their links with the neighbourhood, reinforcing a sense of belonging and ownership.

To encourage communities to start their own initiatives, we worked with our partners Pan American Health Organization and American Association of Retired Persons, and network members to provide technical support to seven selected initiatives across Argentina, Brazil, Chile, Colombia, Costa Rica, Dominican Republic and Peru. These projects contributed to growing momentum around the age-friendly cities movement in the region and made a valuable contribution to understanding how cities and communities can begin their journeys.

## Influencing national ageing policies

In order to highlight how national policies impact the lives of older people in India, Indonesia, Iran, Malaysia, the Maldives, Nepal, Singapore, Sri Lanka and Vietnam, we launched *Policy-in-practice case studies* → analysing governments' ageing policies.

**Policy-in-practice case study: Iran**  
National Policy on Ageing and National Document for Older Persons

10% of Iran's population is aged 65 years or older. In 2022, 3.5 million people in Iran were aged 65 years or older. 2nd highest ageing rate in the world, after South Korea.

Iran's population of 84 million (2021) is ageing rapidly, with 1.5 million people ageing every year in the world. Iran is ranked 10th in the world for the number of people aged 65 years or older. The proportion of older people in Iran has risen from 10% in 2000 to 12% in 2022. The number of older people aged 65 years or older is expected to rise to 4.5 million by 2030. In 2022, Iran's population aged 65 years and older is expected to be 3.5 million, or 4.1% of the total population. This is expected to rise to 4.5 million by 2030.

Comprehensive national policies need to be developed to support the ageing population. The Government of Iran has developed a National Policy on Ageing and a National Document for Older Persons. The Government is committed to ensuring that older people are included in national development plans and that their voices are heard in the process of policy-making.

UNFPA HelpAge International

The case studies revealed that none of the countries were fully able to demonstrate a rights-based approach that empowers older people and strengthens their inclusion and participation in society. They also highlighted the need for more specific criteria with which to systematically appraise and categorise policy interventions as adopting a rights-based approach, and recommended good practices that would deliver meaningful improvements. These may now be considered in the UN's next steps for developing fuller guidance to support implementation and adaptation of ageing policies across the Asia-Pacific region.



Malumbo Simwaka/Fairpicture/HelpAge International

At 73, Catherine is an active member of an Older People's Association in Malawi, using her social cash transfer wisely to support her family.

## Vibrant Older People's Associations

HelpAge has worked with Older People's Associations and similar community-level organisations for more than 30 years. These groups are key to creating a vibrant community of older people who can learn from each other and advocate for better recognition from their governments. In 2022 we focused on helping to strengthen, grow and adapt organisations, so they can better fight for the rights of older people in their communities and countries.

### We did this through:

- Training workshops in Cambodia, Ethiopia, Kenya, Uganda and Vietnam on subjects including social protection, livelihoods, psychosocial support, addressing ageism, rights and voice training and access to information.
- An online learning exchange bringing together network members and HelpAge staff to share experiences and approaches to working with Older People's Associations. More than 60 network members and staff from Bangladesh, Cambodia, Cameroon, Jordan, Kenya, Lebanon, Myanmar, Pakistan, South Korea, Tanzania, Thailand, UK, Vietnam and Zambia took part in the sessions.
- A Cambodia delegation made a study visit to Vietnam, where Older People's Associations are making incredible progress.

## Age-inclusive data

HelpAge undertook an assessment of Sustainable Development Goals (SDGs) indicators on older people in The Gambia, India, Sudan, Tanzania and Ukraine, in collaboration with Statistics without Borders, a volunteer outreach group of the American Statistical Association. The assessment presented data on the state of older women and men, their families and communities, with information gathered from the labour force, household income and expenditure surveys, and the Demographic and Health Surveys administered in these countries over 2007–2018.

The evidence shows that clear data on the situation for older people is prevented by a variety of factors such as missing data, social dynamics and small sample sizes. In order to capitalise on the findings, we worked with the Leave No One Behind Partnership to bring network members into national coalitions in Denmark, Malawi and Palestine. These coalitions developed action plans for generating community-based data on marginalised groups to complement and fill gaps in official SDG data produced by the UN.

## Countries in focus

### Moldova

In Moldova, a major intervention was made in response to a Reform of the Social Assistance System announced by the government in March 2022. Together with members of the Platform on Active Ageing, we analysed the basic package of social services (funded directly from the state budget) and the findings showed that although social services included older people as potential beneficiaries, in 2021 they

represented only 3 per cent of total beneficiaries of services. HelpAge and partners provided recommendations to the government to establish at least two dedicated national services for older people all over the country – a social home care service and a social canteen providing food and hot meals. As a result, the government accepted the recommendations, and the bill now includes an extension of the minimum package of social services specifically dedicated to older people.

### Pakistan

Over the last few years, HelpAge helped establish 200 Older People's Associations across Pakistan. In 2022, the groups were trained on advocacy, and are now actively working in their villages and districts to improve the lives and livelihoods of older people, including running Age Demands Action campaigns and meeting with policymakers.

We also established 55 Senior Citizen Committees with a membership of 1,125 people, and formed 19 women's sub-committees with 228 women members in Khyber district. Khyber, near the border with Afghanistan, has been badly affected by clashes between militant fighters and security forces, forcing many people to flee their homes. HelpAge has promoted peacebuilding through intergenerational activities around livelihoods, skills development, sports and reviving local cultural activities.

We also carried out training for Senior Citizen Committees on subjects including community management skills and leadership management skills, and as a result they have developed links with a variety of government departments to cater to the needs of the community and issues of older people.



Michael Coima/Fairpicture/HelpAge International

**Mwadini Haji Mtenga, 74, Tanzania, is a community leader. He provides older people with training on using their rights.**



Duc Le/HelpAge International

**Training on using smartphones for older people in Intergenerational Self-Help Clubs, Vietnam.**

## Tanzania

More than 13,000 Older People's Forums have now been established across Tanzania, connecting thousands of older people to take collective action on their rights. In 2022 we empowered the Forums to oversee and respond to the government's new national strategy to combat killings of older people accused of witchcraft – still a dangerous issue in the country. Members monitored implementation of the strategy and offered feedback from communities of its effectiveness and gaps.

In collaboration with Forum leaders, partners and our network members Relief Development Society, Saidia Wazee Karagwe and Tanzania Mission to the Poor and Disabled, we also helped develop a social media communications platform where people can upload and view updates on any incidents related to older people's abuse, violence or killings. The platform has helped to create ongoing empowerment for members, who can now track incidents of abuse and violence and raise their voices to call for justice.

## Vietnam

Vietnam's 120 ISHCs are bringing amazing benefits to their almost 6,500 members, as well as thousands of non-members.

### In 2022:

- US\$317,000+ of funds was granted to 1,410 borrowers.
- 300+ income generating groups were set up, with members starting their own businesses in chicken raising, vegetable farming and handicraft making, among others.
- 2,500+ older people were helped to access state social benefits.
- almost 900 were connected to loan resources.
- 1,734 community events were held, including road cleaning and flower growing.
- 2,650 older people benefitted from ISHC-mobilised resources, through donated money, gifts, tools, food, health insurance, help with harvesting, etc.
- 1,277 sessions on health care education for 24,154 older people were held.
- 55,998 people benefited from healthcare information sessions through loud speakers.
- 346 sports and exercise teams were formed, with 92 per cent of members frequently practicing physical activities.
- 130 cultural teams were established with 880 performance events.
- 5,493 older people received monthly health monitoring.
- 10,206 older community members receive health check-ups.
- 1,222 homecare volunteers took care of 695 clients.

## Case study

## Age-friendly cities in action

Alongside our partner Pan American Health Organization (PAHO), we are supporting an Age-Friendly Cities campaign across Latin America and the Caribbean. To inspire communities, partner organisations and groups to set up their own age-friendly projects, we helped produce the *Let's Go Guide* → packed with ideas on how to turn communities into great places to grow older.

Small grants and technical support were on offer too, leading to some exciting work across cities. For example, older people in Bogota, Colombia, used their knowledge of the land to reinvigorate local community gardens (see picture below), while bright blue tricycles were put into use in Santa Catarina, Brazil, helping older people monitor and improve their health.

Following this, in 2022, HelpAge's age-friendly cities and communities work focused on voice training – empowering communities to engage directly with their local authorities, to source funding and support for the projects they want to see in their neighbourhoods.

We developed an *age-friendly cities and communities module for our Voice Training Toolkit* → training HelpAge network members, Older People's Associations, civil society organisations and leaders of older people on how to increase space for older people's voices on issues that affect their urban environment. The initiative includes an intergenerational aspect, to strengthen

community relationships between older and young people, and incorporates advocacy action planning to increase conversations with local authorities.

The module includes a training of trainers element, allowing the materials to be scaled for workshop size and adapted based on context. The goal is that an increased number of communities will have more older and young people working together to raise the voices of older people, especially regarding their urban surroundings, in areas such as public spaces and transportation.

Jesus was part of an Urban Gardens project, where communities came together to plant fruit and vegetable orchards in communities within urban spaces. When asked if this activity contributed to healthy ageing amongst older people, he says:

*“Yes (...) It's nice because most of the (older) people from my group, ‘mis abuelos’, as I call them, come from the countryside. There, they used to have more freedom because they used to sow and cultivate their lands. They came here to be locked up in a house and the orchard gives them back a bit of the freedom and joy they lost. It allows them to remember their past, remember the place where they used to live, where they were brought up when they were children and enjoyed nature. The orchard has brought about this change and has had a positive influence on our health.”*





# Rights and inclusion

We all want to live in a world where we have the right to be treated with fairness and respect, and where we can make decisions about our lives, no matter our age. International human rights systems and national laws are failing to address ageism and age discrimination and protect our rights in older age.

We believe older people must be part of the discussion on their human rights. We work with civil society and partner organisations to promote older people’s rights in national legislation and policies. And we support civil society engagement with governments to push for a UN Convention on the Rights of Older Persons.



## Across the World

### Fighting for a UN Convention for Older People

The UN Open-Ended Working Group on Ageing (OEWG) was set up in 2010 to strengthen protection of older people’s rights. Ahead of its 13th session in March 2023, HelpAge pushed hard for a UN Convention on the Rights of Older Persons, raising awareness among member states of the challenges older people face with regards to the topics under discussion: the right to health and access to health services, and social inclusion.

To highlight the reality of life for older people who are denied their rights, we published and submitted two consultation reports based on in-depth interviews with older people, *Healthy ageing for us all* → and *Including us* →. The reports ensured that older people’s voices could be made visible at the OEWG, helping raise awareness on the specific rights violations older people face and the need for a UN Convention. We’re pleased to report member states at the OEWG achieved consensus on drafting recommendations by the next session, which will bring them closer to finally fulfilling their mandate.

### The Global Alliance for the Rights of Older People

HelpAge is one of the founding members and a part of the Global Alliance for the Rights of Older People (GAROP), a network of more than 400 organisations committed to strengthening the rights and voice of older people globally. As the host to the Secretariat, we are responsible for providing administrative support to GAROP to ensure its smooth and effective functioning. HelpAge sits as an observer on the GAROP Steering Group, playing an active role in its task groups and providing input into the direction of GAROP’s work. Last year, we provided technical support and advice to GAROP for their Age With Rights campaign and broader advocacy around the UN Convention on the rights of older people.



Juan Camilo Gonzalez, Santos Studio/HelpAge International

**Hector Clavo, 77, Colombia, believes that happiness for older people is to live how they want to.**

## Ageing and gender advocacy

Advocacy plays a vital role in fighting for the rights of older people at influential meetings. Our presence at the 67th session of the Commission on the Status of Women (CSW) in March 2023 ensured the specific issues faced by older women were given a voice. We mobilised staff and network members to participate: 13 network members attended task force meetings, and representatives from two formed part of the HelpAge delegation.

Rose Gahire, Vice Chair of network member NSINDAGIZA in Rwanda, made a statement to the general assembly on the challenges faced by older women in relation to digital innovation and technological change.

*“Stereotypes and prejudice about older women’s ability and willingness to use digital technologies are widespread, yet many older women are able and willing to learn digital skills. To promote their digital inclusion, we need age-friendly design of digital services, ethical and safe digital environments that embrace the diversity of older women, and intergenerational collaboration to break down social and cultural barriers. Specifically engaging older women in the design of policies and programmes can help ensure that initiatives are designed in a way that supports the needs of women of all ages.”*

Meanwhile, our parallel event in partnership with youth-focused network member, Reach a Hand Uganda, brought generations and sectors together, to encourage collaboration on older women’s empowerment.

We also launched our report *Older women’s lived experiences of gendered ageism* → and two videos:

*United for older women’s rights* → and *Bringing generations together for change* → at the CSW. Our engagement with CSW is crucial to strengthening relationships with existing strategic partners, such as WHO, building relationships with donors and governments, and identifying key allies to support our longer-term collaboration.



**88-year-old Daw Than from Myanmar receives a social pension from the government, as well as home-care services from her local village development committee.**

and older people reviewed 17 international, regional and national legal frameworks – identifying 25 age discriminatory gaps, which were documented and disseminated to stakeholders and media to inform legislation in Kenya. The project also supported formation of three Older People’s Associations in Kisii county, as a platform for awareness raising and advocacy on the rights of older persons.

## Moldova

In Moldova we worked with 12 partner organisations to support two government institutions to increase their assistance and protection services for victims of violence, so they can be more accessible for older women and represent the best practice of service adaptation for victims of violence.

The project also set up a mobile team of experts who supported about 100 at-risk older people, mainly women, and their family members to understand types of violence, and recognise them so that they can apply for services. About 700 older people from 12 target communities participated in activities on awareness raising about violence and neglect in their communities and now know what violence is, types of violence and support services.

## Pakistan

In 2022 HelpAge held the secretariat of the Ageing, Disability and Diversity Task Force, a recognised technical platform in Pakistan where we receive support requests from government authorities and UN agencies to help them become a model for the global approach to humanitarian responses. This offered an opportunity to ensure the inclusion of older men and women and people with disabilities in humanitarian responses. We trained more than 300 people across member organisations of the Task Force, and helped strengthen the systems of relevant government authorities. As a result, older women and men with disabilities were prioritised for direct humanitarian support, while 2,500 protection kits were exclusively designed for and provided to older women and men.

## Countries in focus

### Kenya

Through the *Age Equality Project* →, HelpAge in Kenya partnered with the Ageing Concern Foundation to promote legal reform and the adoption of comprehensive anti-discrimination laws that effectively tackle ageism. A technical working group made up of civil society, government representatives

## Case study

## Supporting older women at risk of domestic violence in Moldova

*“I never thought the problem of domestic violence affected so many families. I was surprised to see many women, who I thought have a happy life and are well respected in the community, suffering from abuse and hiding all this stress. So many stories, so much pain.”*

**Ana Maznic, local coordinator for protection services for older people at risk of violence, Rezina, Moldova**

Ana works at one of 12 partner organisations helping us implement a three-year project aimed at improving the lives of older women at risk of domestic violence in communities across Moldova.

In 2022, after receiving training on recognising, preventing and supporting victims of domestic violence, each partner organisation mobilised a group of volunteers, mainly older people, to create a community support network for those at risk of or suffering abuse. Community awareness-raising activities carried out across these networks now help provide information and support for more than 650 at-risk older people, who are also encouraged to attend group social sessions such as craft clubs and outdoor movies to stop them feeling isolated.

Additionally, volunteers organise ‘warm house’ and ‘clean house’ activities. For a warm house, two to five volunteers visit an older person considered at-risk to socialise, tell them about activities and services, or to celebrate important events such as birthdays and Easter. When it’s time to clean the house, volunteers gather at the older person’s house to help clean and repair household items.

Beneficiaries and their families also receive free legal and psychological counselling should they wish it. The legal expert team is fully mobile, travelling to communities to discuss issues such as land entitlement, inheritance and legal protection in cases of separation or divorce.

To help women who are financially dependent on a potentially abusive partner or family member, we set up an income generating scheme to offer training in skills including farming, sewing, animal breeding and beekeeping. The women were then offered consultancy and financial support, taking part in exhibitions and fairs and networking with other female entrepreneurs.

**Below: Older people in Moldova deserve to live free of violence and enjoy a safe and dignified life.**





# Climate change

Few better understand the impact of climate change than older people. They hold generations-old knowledge on issues like how to read the weather, or where safe water and higher ground can be found. Many have survived the endless cycles of droughts, floods, vicious summers and cruel winters that are the result of our ongoing climate catastrophe.

Yet they are too often absent from the climate debate: their skills and know-how side-lined; their rich experience ignored. Working with network members and partners, we champion older people's unique abilities and vast experience, putting their voices and experience central to the fight against climate change.



Ben Small/HelpAge International

**Agatha Ethin, 67, Uganda, is a councillor representative for older people and women. She earns her living by farming.**

## Across the world



### #GreyAndGreen Manifesto

In November 2022 we launched our **#GreyAndGreen Manifesto** → committing to put older people at the forefront of climate solutions. The manifesto set out how we can unite and galvanise the thousands of older people who are either impacted by or among the great fighters and solvers of this crisis.

We held a consultation with 50 experts to discuss the challenges of climate change and their impact on older people. The result was the creation of a **roadmap of climate actions** → to help achieve the manifesto priorities. This roadmap provides a summary of activities necessary to achieve the inclusion of older people in climate actions. Already, 25 network members have signed up.

#### Our top five priorities:

1. Ensure that older people are engaged, supported and involved in climate mitigation and adaptation initiatives.
2. Spearhead the leadership of older people by amplifying their voice when demanding climate action and holding leaders accountable.
3. Bring older and younger people together to take a collective stance on climate change.
4. Promote international solidarity on climate change.
5. Collect the data and shout the facts about how the climate catastrophe affects older people.

We pledged to work in partnership with members of the HelpAge global network, building on their skills and capacities to support and raise the voice of older people in the climate crisis.

HelpAge will provide technical, convening and resource development support to network members, informed by the need for urgent action to combat climate crisis.



Duc Le/HelpAge International

Older people in Vietnam are rebuilding their communities after the typhoon.

## Climate change: Our strategic approach

In November 2022, a scoping report on climate change was commissioned to guide HelpAge's strategic direction on climate change, bringing the links between climate change and population ageing together. We carried out external stakeholder consultations and tested the recommendations in a workshop. The report has identified four strategic pathways for HelpAge aligned with its *2030 Strategy* →:

1. Integrate ageing into foresight and planning to provide a new perspective on climate action.
2. Consider the needs of older people and an ageing population worldwide to create transformative resilience.
3. Create opportunities for intergenerational solidarity for climate actions.
4. Explore the nexus of climate and care economy within policy and research.

These strategic pathways have been presented to the board and an action plan developed to guide its implementation.

## Countries in focus

### Bangladesh

Working with partners Resource Integration Center and Young Power in Social Action, we carried out an assessment of the impact of climate change consequences, risks and vulnerability from natural disasters on refugees in the Rohingya camps, specifically older people and people with disability. We used the results to guide our activity providing support to help communities cope with the effects of climate change and build their resilience. Specifically, we provided training on disaster risk reduction, risk mitigation techniques, precautionary measures to take to reduce loss and damage etc.

In designing the project, HelpAge and partners worked closely with district and sub-district disaster risk reduction and climate change adaptation teams.

### Vietnam

Thanks to our awareness-raising work, the Vietnam Disaster Management Agency – the national government agency in charge of disaster risk reduction (DRR), joined us to organise training on older people's inclusion in Community-Based Disaster Risk Management. One significant achievement is that for the first time the Agency developed a communications manual on natural disaster prevention to be used by local Associations of the Elderly, with input from HelpAge. As a result of our advocacy efforts with network members in Vietnam, 40 out of 63 provinces now have a partnership between the government agency in charge of DRR and the provincial Association of the Elderly to promote inclusion of older people in response to climate change impacts.

## Case study

### “Having water so close by is a dream”

Reina Epiayu, 84, belongs to the Mapashirra community, one of the Wayuu indigenous desert communities of La Guajira in northern Colombia. The Colombian Caribbean coast is particularly vulnerable to the effects of extreme weather events associated with climate change, and experienced torrential rain and flooding in 2022. This contaminated the water reservoirs, creating a lack of safe drinking water, and severely damaged the crops resulting in high food insecurity for the Wayuu community.

HelpAge worked with Secretariado de Pastoral Social Riohacha and CADENA, Colombia to set up a humanitarian response to the crisis. The Wayuu are matriarchal societies, where older women hold primary power positions and are decision-makers with traditional and ancestral wisdom. The response therefore focused on setting up a dialogue with the older people of the indigenous communities in order to learn from their deep understanding of local climate patterns and the best measures for adaptation. Older people were

nominated as leaders of water committees to manage the water systems and ensure knowledge would be transferred to younger generations.

Abandoned or damaged water systems were repaired, operational and technical capacities were strengthened, and robust intergenerational water committees now ensure constant maintenance and smooth functioning of the water systems.

Two hundred people from the Wayuu communities now actively manage the water systems, which provide water to approximately 1,000 people living in indigenous communities nearby.

Reina Epiayu says the well has given hope to her community, and that the children are much happier. Turning on the faucet and having clean water just a few metres from her house is a luxury she has never had before.

**Below: Women from the Suptaro Community, La Guajira, meet to talk in the shade of one of their homes.**



# Our values



## Strategy 2030

Critical debates around #ShiftingThePower and the decolonisation of aid have sparked essential discussions about the role of INGOs. At HelpAge, we understand the importance of ensuring that all our interventions are truly locally-led: designed, led and implemented by national or local stakeholders. With this objective in mind, our 10-year *2030 Strategy* → places a strong emphasis on locally-led development.

To accomplish this goal, we are adopting a more agile approach, actively expanding our networks and partnerships and placing them front and centre. This means adapting our own role to one of three things:

**Supporter:** we support network members and partners to deliver quality services and programming.

**Convenor:** we convene a diverse range of stakeholders from different sectors and disciplines to foster national, regional and international collaboration.

**Thought-leader:** we work with network members, partners and allies to develop new thinking matched with practical solutions to address global trends affecting older people.

These three roles form the foundations of our changing approach. They are underpinned by a process of reflection and transformation of our organisational systems and processes.

### In 2022/23, this included:

- Development of a strategy and roadmap to guide our partner-led programming approach. This was done in collaboration with partners, network members, supporting members, members of the *Indaba* (a Zulu term for a forum to discuss matters of importance), as well as HelpAge staff.
- Advocating with and amplifying the voices of our national partners and moving more power and control of resources to them.
- Significant progress in the transitions for HelpAge's country offices and programmes to locally-led entities – this year, HelpAge Tanzania and HelpAge Moldova both registered as national entities.
- Generating dialogue with the *Indaba* and with network members and partners on key issues including #ShiftingThePower and partner-led programming strategies.
- Participation in localisation initiatives on re-imagining the non-profit sector – for example with the International Civil Society Centre, Stopping at Success, and Re-Imagining INGOs.
- Development of Design Principles to guide our global initiatives and improve our strategic positioning. They relate to how we partner and collaborate with others, how we make use of and leverage our international reach and the global network, and how we seek to complement other change makers by bringing a distinct value-add to the table.

- Continuous improvement to our planning and reporting systems, developing a streamlined organisational results framework called Digital MEAL System to curate all monitoring and evaluation data. This will allow the organisation to better capture, report and analyse our outcomes and impact.
- Commitment to a strategic shift towards building an inclusive, globally diverse workforce. Thanks to our global working model, we currently have staff working remotely in all corners of the world, from Australia to Finland, and from Colombia to India and Thailand. We will strive to ensure true diversity in our staff and monitor their sense of inclusion and well-being.
- Spotlight on diversity and inclusion:
  - In 2022, we expanded our diversity and inclusion working group by welcoming new members from across all regions.
  - Our January 2023 organisational pulse check was focused specifically on diversity and inclusion, and the results were very positive, with staff reporting high levels of belonging within their team.
  - We also developed and rolled out a comprehensive *Diversity, Equity, Inclusion and Belonging Policy* → to guide our future direction as an organisation that truly reflects the diversity of the people we represent.

## A high ranking for our commitment to achieving gender equality

This year, HelpAge *ranked fourth* → out of a group of 73 not-for-profit organisations in the FAIR SHARE Index, which measures the number of women in leadership roles across the sector.

This ranking reflects our commitment to achieving gender equity across the organisation, including in leadership roles. Currently, 60 per cent of HelpAge staff are women and 59 per cent of leadership positions are occupied by women, of which 39 per cent are BIWOC (Black, Indigenous and Women of Colour).



Action for Humanity, a partner of HelpAge, delivering vital humanitarian aid in the wake of the Syrian earthquake.

## HelpAge global network

The HelpAge global network is the cornerstone of all our efforts at HelpAge, and plays a pivotal role in all our initiatives. Collaborating with the network members through partnerships and support is the driving force behind our capacity to deliver programmes and activities. It also empowers us to champion the cause of older people through advocacy and campaigns.

The network expanded further last year, with 10 new members stepping forward to support our mission of promoting the well-being and inclusion of older people and creating a fairer and equal world for them.

We were also pleased to welcome our first network members from Brazil, Costa Rica, and Guatemala into the global alliance, extending our reach to 93 countries around the world.



## Global network

### Africa

Africa Development Aid, Sudan  
 Age in Action, South Africa  
 Ageing Concern Foundation (ACF), Kenya  
 Ageing with a Smile Initiative (ASI), Gambia  
 Almanar Voluntary Organization (AMVO), Sudan  
 Association of Retired Persons, Mozambique (APOSEMO)  
 Cameroon Association for Elderly Care (ACAMAGE)  
 Centre for Community Advancement and Family Empowerment (CECAFE), Liberia  
 Coalition of Societies for the Rights of Older Persons in Nigeria (COSROPIN)  
 Community-Based Rehabilitation Alliance (COMBRA), Uganda  
 Community Development Volunteers for Technical Assistance (CDVTA), Cameroon  
 Current Evangelism Ministries (CEM), Sierra Leone  
 The District Pastoral Association (DPA), Kenya  
 Droits Humains Ocean Indien (DIS-MOI), Mauritius  
 Eiraka Ry'Abakeira (Voice of the Elderly), Uganda  
 Elim Hlanganani Society for the Care of the Aged, South Africa  
 Ethiopia Elderly and Pensioners National Association (EEPNA)  
 The Fantsuam Foundation, Nigeria  
 Moje Foundation, Cameroon  
 Grandmothers Consortium, Uganda  
 Health Nest Uganda (HENU)  
 HelpAge Democratic Republic of the Congo (DRC)  
 HelpAge Ghana  
 HelpAge Kenya  
 HelpAge Zimbabwe  
 Horn International Relief and Development Organization (HIRDO), Somalia  
 Humanitarian and Development Consortium (HDC), South Sudan  
 Kaalmo Relief and Development (KRD), Somalia  
 Kenya Society for People with AIDS (KESPA)  
 Kenyan Aged People Require Information, Knowledge & Advancement (KARIKA)  
 Kibera Day Care Centre for the Elderly (KDCCE), Kenya  
 Malawi Network of Elderly Persons' Organisations (MANEPO)  
 The Maseru Senior Women's Association, Lesotho  
 Mauritius Family Planning and Welfare  
 Muthande Society for the Aged (MUSA), South Africa  
 NSINDAGIZA, Rwanda  
 Palliative Care Association of Uganda (PCAU)  
 Pamoja Community Based Organisation (PAMOJA), Kenya  
 Promo-Femmes/Development Solderite (PF/DS), Burkina Faso  
 Reach A Hand Uganda (RAHU), Uganda  
 Reach One Touch One Ministries, Uganda

The Regional Centre for the Welfare of Ageing Persons (RECEWAPEC), Cameroon  
 Relief to Development Society (REDESO), Tanzania  
 Rift Valley Children and Women Development Organisation (RCWDO), Ethiopia  
 Sawaka-Karagwe (SAWAKA), Tanzania  
 Senior Citizen's Council of Mauritius (SCC)  
 Senior Citizens Association of Zambia  
 Sierra Leone Society for the Welfare of the Aged  
 South Sudan Older People's Organization (SSCOP)  
 Sudanese Society for the Care of Older People  
 Tanzania Mission to the Poor and Disabled  
 Tesfa Social and Development Association (TSDA), Ethiopia  
 Uganda Reach the Aged Association  
 Unvers de Solidarité et de Développement in Togo (UNI.SOL.D)  
 Voice of the Elderly, Uganda  
 VUKOXA, Mozambique

### Asia and Pacific

Ageing China Development Centre (ACDC)  
 Ageing Nepal  
 Bangladesh Association for the Aged and Institute of Geriatric Medicine (BAAIGM)  
 Bangladesh Women's Health Coalition  
 Centre for Ageing Support and Community Development (CASCD), Vietnam  
 Centre for Human Rights and Development (CHRD), Mongolia  
 China National Committee on Ageing  
 Coalition of Services of the Elderly (COSE), Philippines  
 Council on the Ageing (COTA), Australia  
 Dhaka Ahsania Mission (DAM), Bangladesh  
 Faculty of Nursing, Chiang Mai University, Thailand  
 Foundation for Older People's Development (FOPDEV), Thailand  
 Fiji Council of Social Services  
 Gramin Vikas Vigyan Samiti (GRAVIS), India  
 HelpAge Cambodia  
 HelpAge India  
 HelpAge Korea  
 HelpAge Sri Lanka  
 Helping Hand Hong Kong, China  
 Help Without Frontiers Thailand Foundation (forOldy)  
 Instituto de Acção Social, China  
 Mongolian Association of Elderly People  
 The National Council of Senior Citizens Organisations Malaysia (NACSCOM)  
 National Senior Citizen Federation, Nepal  
 Nepal Participatory Action Network  
 Pakistan Medico International  
 Resource Integration Centre (RIC), Bangladesh  
 Senior Citizens Chautari (SCC), Nepal  
 Senior Citizen Council of Thailand

Society of Women's Initiative for Ageing Successfully, Singapore  
 Tsao Foundation, Singapore  
 Vietnam Association of Elderly (VAE)  
 Yayasan Amal USIAMAS, Malaysia  
 Young Power in Social Action (YPSA), Bangladesh

### Eurasia and the Middle East

Albanian Association of Geriatric and Geriatrics (AAGG)  
 Alzheimer's Association Lebanon  
 ARDAGER, Kazakhstan  
 Armenia-Azerbaijan Civil Peace Platform, Azerbaijan  
 Association for Psychosocial Help and Development of Voluntary Work (OSMLJEH), Bosnia and Herzegovina  
 Babushka Adoption Foundation, Kyrgyzstan  
 Central Asia Gerontology Center, Tajikistan  
 Centre for Studies on Ageing, Lebanon  
 CF Right to Protection, Ukraine  
 Charity Foundation Starenki, Ukraine  
 Dobroe Delo, Russia  
 El Wedad Society for Community Rehabilitation, Palestine  
 Hope Revival Organization, Türkiye/Syria  
 House of Projects, Russia  
 Institute for Family Health/Noor Al-Hussein Foundation, Jordan  
 Jiyan Foundation for Human Rights, Iraq  
 Juzoor for Health & Social Development, Palestine  
 Life Makers Meeting Place Organization (LMMPO), Yemen  
 Mission Armenia  
 Palestinian Centre for Communication and Development Strategies  
 Red Cross of Serbia  
 Resource Centre for Elderly (RCE), Kyrgyzstan  
 Solidarity Is Global Institute (SIGI), Jordan  
 Syrian Expatriates Medical Association (SEMA), Türkiye  
 Turbota pro Litnix v Ukraini (TLU), Ukraine  
 The Yemen Family Care Association (YFCA)

### Latin America & Caribbean

Asociación Alianza de Salvadoreños Retornados (ALSARE), El Salvador  
 Asociación Central de Funcionarios Públicos y Docentes Jubilados, Paraguay  
 Asociación Cultural Casa del Niño, Colombia  
 Asociación Fundación para la Cooperación y el Desarrollo Comunal de El Salvador (CORDES)  
 Asociación Gerontológica Costarricense, Costa Rica  
 Asociación Mutual de Protección Familiar (AMPF), Argentina  
 Asociación Mutual Israelita Argentina (AMIA)  
 Asociación Red Colombiana de Envejecimiento Activo y Digno, Colombia  
 AVU, Mexico  
 CADENA, Colombia  
 Caritas Chile

Centro Geropolis, Universidad de Valparaiso, Chile  
 Centro Mexicano Alzheimer AC  
 Consejo Distrital de Sabios y Sabias, Colombia  
 Convite Asociación Civil, Venezuela  
 Dominica Council on Ageing  
 Fundación Acción Familiar Alzheimer Colombia (AFACOL)  
 Fundación Centro de Estudios e Investigaciones del Trabajo (CESTRA), Colombia  
 Fundación Horizontes, Bolivia  
 Fundación ISALUD, Argentina  
 Fundación Miguel Yamuni, aka Fundación Yamuni Tabush (FYT), Costa Rica  
 Fundación Navarro Viola, Argentina  
 Fundación Red de Actividad Física para Adultos Mayores (RAFAM), Argentina  
 Fundación SIDOM, Argentina  
 Haitian Society for the Blind (SHAA)  
 HelpAge Belize  
 The National Foundation for Blind Care Suriname (NSBS)  
 NTD Foundation, Dominican Republic  
 Peru Coordinating Group for Older People (Mesa Perú)  
 Pro Vida Colombia  
 Pro Vida Perú  
 Reaching Elderly Abandoned Citizens Housebound (REACH), Dominica  
 Rhizome Center for Migrants, Mexico  
 Servicio Social de Iglesias Dominicanas Inc (SSID), Dominican Republic  
 St. Vincent de Paul Antigua, Antigua and Barbuda  
 Sumaj Punchay, Bolivia  
 Surcos Asociación Civil, Argentina  
 Universidade Federal de Santa Catarina (UFSC), Brazil  
 Uruguayan Association of Animators and Gerontological Assistants (AUDAAG)

### North America

AARP, USA  
 HelpAge Canada  
 HelpAge USA

### Europe

Age Action Ireland  
 Age International, UK  
 Beauty of Help Foundation (NKP), Czech Republic  
 BONUM VITAE, Poland  
 Caritas Malta  
 Centre for Policy on Ageing, UK  
 Croatian Red Cross City of Valpovo  
 DaneAge Association, Denmark  
 Dorcas, Netherlands  
 Globale Seniorer, Denmark  
 HelpAge Deutschland  
 HelpAge España  
 HelpAge Italia Onlus  
 Kwa Wazee Switzerland  
 Pensionärernas Riksorganisation (PRO), Sweden  
 Slovene Philanthropy, Slovenia  
 Valli, the Union for Senior Services, Finland  
 World Granny, Netherlands  
 Zivot 90, Czech Republic

# Our funders

The support of our funders is essential for our efforts in shaping a better world for older people. We extend our gratitude to each of them for their generosity, support, and dedication to our vision of a world where everyone can lead dignified, healthy and secure lives, whatever their age.

**With special thanks to our supporting members: Age International, HelpAge Canada, HelpAge Deutschland, HelpAge Korea and HelpAge USA.**





# Governance and finance

## *Financial statements 2022/23*



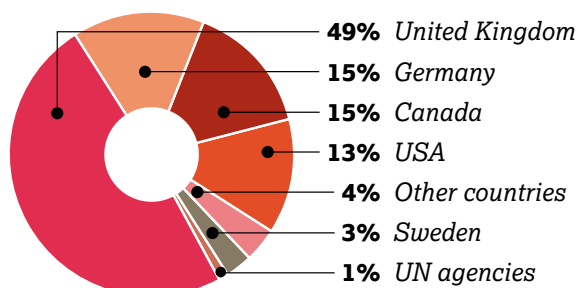
Duc Le/HelpAge International

**Two home care ISHC volunteers visit 100-year-old La Van Lam at his home in the Hoa Binh province, Vietnam, to help him read.**

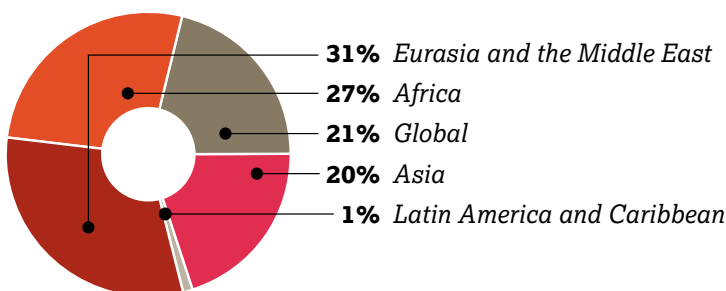
# Financial overview 2022/23

## Income and expenditure at a glance

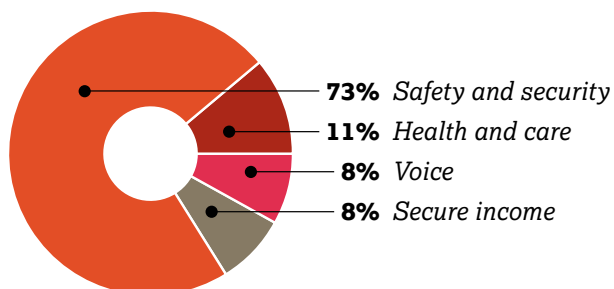
### Where the money came from £41.2m



### Where we spent this money £40.3m



### How we spent this money £40.3m



### Highlights of our financial performance

	Year ended 31 March 2023 £m	Year ended 31 March 2022 £m
<b>Income</b>		
Restricted	34.5	23.5
Unrestricted	6.7	5.9
<b>Total income</b>	<b>41.2</b>	<b>29.4</b>
<b>Expenditure</b>		
Restricted	(34.0)	(17.0)
Unrestricted	(6.3)	(5.0)
<b>Total expenditure</b>	<b>(40.3)</b>	<b>(22.0)</b>
Net restricted income / (expenditure) for the year	0.5	6.5
Net unrestricted income / (expenditure) for the year	0.4	0.9
<b>Net income / (expenditure) for the year</b>	<b>0.9</b>	<b>7.4</b>
Actuarial gains / (losses) on final salary pension	-	0.4
<b>Net income / (expenditure) including actuarial gains / (losses) on final salary pension</b>	<b>0.9</b>	<b>7.8</b>
Funds at the start of the year	15.1	7.3
Total funds carried forward including pension liability	16.0	15.1
Pension liability	-	0.1
<b>Funds excluding pension liability</b>	<b>16.0</b>	<b>15.2</b>
<b>Funds</b>		
Restricted	11.5	11.1
Unrestricted general	4.5	4.1
<b>Funds excluding pension liability</b>	<b>16.0</b>	<b>15.2</b>

# Corporate governance report

## Managing the risks to achieve our strategy and future prospects

HelpAge International's main objective is to protect the well-being, dignity, and rights of older people, many of whom live in areas that are prone to crisis or conflict. There are necessary risks involved in delivering our programmes in some of these locations.

Effective risk management remains a vital part of our corporate governance structure, particularly as the Russian war in Ukraine continues and new humanitarian emergencies emerge.

The senior leadership and Trustees of HelpAge manage the major risks facing the organisation in line with our risk management policy. This involves regular reviews of major risks areas to ensure any exposure is within our risk appetite policy and that appropriate mitigation is in place. Our organisational risk register details our main security, strategic, operational, and financial risks. It is compiled based on a formal risk assessment conducted by our most senior staff in collaboration with the Executive Steering Group and is reviewed biannually by Trustees.

### Income

We continue to maintain a steady pipeline of programmes designed to meet our strategic objectives.

Over the course of the year our overall unrestricted income increased. This resulted from a growth in our restricted income – from £23.5m to £34.5m – and an increase in our overhead recovery.

Our relationship with our strategic partners remains strong, and we maintain good relations with both Age International and Sida, working with them to deliver on our mutual objectives. Our Business Development team is making progress towards developing new sources of income.

As part of our strategic shift to partner-led programming – which includes the localisation of our country offices – three country offices (Jordan, Moldova and Tanzania) are expected to transition to independent locally-led organisations in the next year. This change presents some risk to our overall income and has been addressed in our corporate risk assessment and through mitigation measures which have been put in place.

All the above means that we assess the risk to income as medium and continue to monitor it.

### Programme delivery and compliance

Risks relating to programme delivery and compliance are inevitable due to the nature of our work, but these remain moderate.

As we transform our programme delivery model to partner-led programming, we are investing in developing agile systems that support this new model.

The internal audit function is an integral part of our compliance architecture and is being strengthened through the development of new ways of working, and in collaboration with other teams. We continue to invest in systems and capacity to enable the audit function to drive improved efficiency and help reduce risk.

### Safety and security

HelpAge's operations in Ukraine continue to face a high level of security risk following the Russian invasion. Regular air attacks in the centre and east of the country present an ongoing threat to our staff and programmes (primarily those working from the Kyiv and Dnipro offices), and to our partners.

The security environment in Myanmar and Ethiopia (particularly in the Gambela region) also continues to be high risk. There were temporary increases to the security risk in Pakistan last year (due to the major floods that hit the country) and in Bangladesh (due to conflict in Cox's Bazar).

HelpAge has taken several steps to reduce and manage this risk, including suspending programme work, relocating staff to safer areas, and investing in additional security management where risk is identified (security personnel, equipment and procedures).

This year we have introduced Incident Management training to strengthen our teams' ability to respond to incidents and to implement contingency plans. This training is being delivered to staff based in our Country Offices.

HelpAge continues to provide the services of an Employee Assistance Programme, health and safety advice, equipment, and financial support for staff working remotely.

## Going concern

Our financial performance in 2022/23 built on the strong performance recorded in the previous year. For the second year running, we exceeded our target income, while unrestricted expenditure kept in line with our budget.

The year ended with a net surplus on unrestricted activities as opposed to a projected deficit. This enabled us to invest in critical areas of the organisation that will allow us to deliver greater impact in the years ahead, while also improving our reserves.

With continued support from our strategic partners, income is expected to stabilise for the next few years. We consider our reserves position to be adequate and the future outlook is promising. The directors have not identified any material uncertainties that may cast significant doubt on the ability of HelpAge to continue as a going concern for the foreseeable future.

## Employee involvement

Our decision-making processes include employee consultation through the line management structure, regular leadership group meetings and staff councils. We also have a recognised Union, Unite, for staff based in the UK. Representatives from each location and the Union have the opportunity to meet the People's Committee of the Board every six months to bring up critical matters concerning the organisation.

We communicate through team briefings, and regular updates from the Chief Executive. We also have a monthly staff newsletter and in 2022 developed and launched a strategy for the use of Yammer/Viva Engage as a platform that encourages and enables staff to connect with each other and share regular news and updates. We have fortnightly global staff meetings, held online, and for significant developments we organise 'town halls' where all staff can meet with the CEO and those leading key areas of work to discuss the strategic direction of our work.

## Equal opportunities

HelpAge has a continued commitment to Diversity, Inclusion and Equality. We have introduced a new *Diversity, Equity, Inclusion and Belonging Policy* → and we have an established Diversity and Inclusion Group whose members include staff from different countries, teams and grades throughout the organisation. Various initiatives have taken place to promote Diversity, Inclusion and Equality including through the fortnightly global staff meetings where different staff lead the meetings and every team and individual have the opportunity to contribute to agenda items. We have also expanded the number of countries in which staff are based in our global operating model to 26 (from 24 last year), supporting our ambition to be a truly global organisation with a global workforce so that we can benefit from the diversity of perspectives, ways of working and experiences.

This year, HelpAge ranked fourth out of a group of 73 not-for-profit organisations in the FAIR SHARE Index, which measures the number of women in leadership roles across the sector.

This ranking reflects our commitment to achieving gender equity across the organisation, including in leadership roles. Currently, 60 per cent of HelpAge staff are women and 59 per cent of leadership positions are occupied by women, of which 39 per cent are BIWOC (Black, Indigenous and Women of Colour).

## Safeguarding

As part of our efforts to strengthen our safeguarding approach we have appointed a full time Global Safeguarding Adviser position. This post provides support and advice to country offices and portfolios when implementing programmes, as well as continuing to introduce new safeguarding related policies and tools. We have also created a global Safeguarding Working Group.

We continue to provide mandatory safeguarding training for all new staff as well as training on the Code of Conduct and How to Report Serious Incidents.

In April 2022 a new Code of Conduct was approved, ensuring that we are aligned with international safeguarding standards. This is supported by a new Competency Framework that clearly outlines the expected behaviours and ways of working for our staff, Trustees, volunteers, and consultants.

During the year we became a member of the Interagency Steering Committee's Misconduct Disclosure Scheme.

# 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 acts as the focal point for a global network of member organisations. Membership of the HelpAge global network is a formal relationship open to any bonafide organisation involved in issues relating to individual or population ageing. Some of the members of the global network work with HelpAge at an operational level to implement specific contracts.

HelpAge operates as a single global team, based in 26 countries around the world, but with clusters of staff in Jordan, Kenya, Pakistan, Thailand and the UK, where the CEO is based. We also operate out of 12 country offices.

Most of our activities are carried out in partnership with older people's organisations, community development organisations and non-governmental organisations (NGOs). We 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.

This partnership model helps to strengthen the capacity of organisations working with older people. It connects their experience with government thinking and builds a global alliance of organisations working to raise the voice of older people. We also manage programmes directly, especially in conflict and emergency situations.

Most of the members of the HelpAge global network work in their own countries. We also have a group of members – HelpAge International UK (Age International), the American Association of Retired Persons (AARP), HelpAge Deutschland, HelpAge USA, HelpAge Canada and HelpAge Korea – that partner with us to improve the lives of older people 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 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 for their qualifications and skills. The gender and geographical composition of the Board is also considered. The current Board consists of 11 Trustees, including six nominated by member organisations.

Trustees are appointed to serve for two terms of three years and may offer themselves for reappointment for a further term of three years at the expiration of this period. At the end of a third term, Trustees may not be reappointed. New Trustees are either nominated by members or identified with the assistance of external recruitment agencies. All prospective candidates are interviewed by members of the Governance Committee and recommendations placed before the Board for consideration and a vote. Once appointed, new Trustees undertake a comprehensive induction programme, meeting key staff throughout the organisation.

Trustees are actively involved in supporting and promoting HelpAge in many different ways. The Board of Trustees meets twice a year and is supported by six permanent sub-committees: Executive, Finance and Audit, Governance, People, Strategic Partnership & Income, and Impact.

These sub-committees meet at least twice a year and provide specialist support in between meetings as needed.

## Fundraising

HelpAge does not raise funds in the United Kingdom from the public. Age International raises funds in the UK, which form part of its strategic grant to HelpAge.

## Reserves policy

The Trustees have adopted a reserves policy they consider appropriate to ensure the continued ability of the Charity to meet its objectives. The policy is reviewed regularly taking account of the level of risks associated with current operations and future plans. The Trustees consider that unrestricted reserves should be at the level of four–five months of unrestricted expenditure which translates to £2.4 to £3.6 million.

On 31 March 2023, the level of the unrestricted general fund, before pension provision, was £3.2 million (2022: £2.9 million). This is within the target reserves level.

A designated fund of £1,232,000 (2022: £1,205,000) was held for Board-approved specific investment.

On 31 March 2023, the Charity held total funds of £16.0 million (2022: £15.1 million), of which £569,000 (2022: £334,000) was held in fixed assets.

Restricted funds held at the year-end was £11.5 million (2022: £11.1 million). These are funds held to carry out donors' specific requirements. They include funding received in advance to finance ongoing programmes planned for current and future years.

## Pensions

HelpAge 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 the Financial Reporting Standard 102, HelpAge has obtained an actuarial valuation for the Help the Aged defined scheme and the asset has not been recognised in 2023 (2022: liability £106,000) 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 light of advice from the actuary and based on the results of the last full triennial valuation of the pension scheme carried out as of 31 March 2019. HelpAge was a participating employer in the Pensions Trust Growth Plan Series 2, 3, and 4. HelpAge 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 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. They are reimbursed for travel, accommodation and incidental expenses when attending Board meetings and other meetings or programmes on behalf of HelpAge.

## Staff remuneration

HelpAge employed 325 staff on average around the world last year. This is consistent with the previous year as some staff left the organisation, while other new people joined.

Staff salaries and benefits 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 senior managers and the rest of our staff, using a system of job evaluations and pay bands.

Last year, HelpAge conducted a benchmarking exercise for all countries where we have an office to compare our salaries with those of others in the sector. As a UK charity, we report the number of staff paid more than £60,000, and their salary levels in bands, as per statutory requirements.

The HelpAge Board aims to pay staff at rates comparable to the second quartile or median rate in the development and humanitarian sectors. No bonuses or other financial incentives are offered to staff at any level. Our highest-to-lowest pay ratio in the UK 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.

HelpAge has a strong commitment to providing staff 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 if they have care or other personal responsibilities. The Board is confident that the opportunity to advance the rights of older people is the primary motivation for HelpAge's staff.

# 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, including the strategic report and the financial statements, in accordance with applicable law and UK Accounting Standards (the United Kingdom Generally Accepted Accounting Practice).

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

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

As 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 required steps to make themselves aware of any relevant audit information and establish that they are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information, including on the charitable company's website. Legislation in the UK governing the preparation and dissemination of 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 of 31 March 2023 was 12 (2022:14). 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

Haysmacintyre LLP resigned as auditors during the year and after a restricted tender process Trustees have appointed Moore Kingston Smith as auditors for the financial year 2022/23. Having successfully completed the audit for the year, they have expressed their willingness to continue in office.

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



Helen Mealins  
Trustee (Treasurer)

6 October 2023

# Independent auditor's report to the members of HelpAge International

## Opinion

We have audited the financial statements of HelpAge International ('the company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2023 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; and
- 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' annual 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small company's exemption from preparing a Strategic Report.

## Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out in this document, 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

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

## Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

## Use of our report

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 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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Moore Kingston Smith LLP*

Neil Finlayson  
Senior Statutory Auditor

For and on behalf of  
Moore Kingston Smith LLP, Statutory Auditor,  
9 Appold Street, London EC2A 2AP

6 October 2023

# Financial statements

## Statement of financial activities

### SOFA

(Incorporating an income and expenditure account)

	Note	Restricted £000	Unrestricted £000	Year ended 31 March 2023 £00	Restricted £000	Unrestricted £000	Year ended 31 March 2022 £000
<b>Income</b>							
<i>From donations and legacies</i>							
Gifts, fees and donations	2	41	–	41	54	–	54
Donations and legacies	2	6,620	3,824	10,444	10,298	3,873	14,171
<b>Total donations and legacies</b>		6,661	3,824	10,485	10,352	3,873	14,225
Grants for international programmes	3	27,809	2,847	30,656	13,166	2,001	15,167
Investment income		2	72	74	1	5	6
<b>Total income</b>		34,472	6,743	41,215	23,519	5,879	29,398
<b>Expenditure</b>							
<i>Charitable activities</i>							
Enabling a secure income		1,907	1,147	3,054	1,322	409	1,731
Access to health and care services		3,420	1,164	4,584	2,617	720	3,337
Humanitarian assistance		26,440	2,838	29,278	10,891	3,214	14,105
Making older voices heard		2,242	1,180	3,422	2,102	623	2,725
<b>Sub-total</b>		34,009	6,329	40,338	16,932	4,966	21,898
Transfer from fixed asset fund		–	–	–	72	–	72
<b>Total expenditure</b>	4	34,009	6,329	40,338	17,004	4,966	21,970
Net income / (expenditure) for the year		463	414	877	6,515	913	7,428
Actuarial (losses) / gains on defined benefit pension scheme	16	–	(16)	(16)	–	434	434
<b>Net movement in funds</b>		463	398	861	6,515	1,347	7,862
<b>Reconciliation of funds</b>							
Funds at the start of the year		11,081	4,031	15,112	4,566	2,684	7,250
<b>Total funds carried forward including pension liability</b>		11,544	4,429	15,973	11,081	4,031	15,112
Pension liability		–	–	–	–	106	106
<b>Funds excluding pension liability</b>		11,544	4,429	15,973	11,081	4,137	15,218

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	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
<b>Fixed assets</b>			
Tangible fixed assets	9	569	334
<b>Current assets</b>			
Debtors	10	4,225	6,955
Short-term deposit		155	–
Cash at bank and in hand		13,482	12,517
		17,862	19,472
<b>Current liabilities</b>			
Creditors: amounts due within one year	11	(1,758)	(3,996)
<b>Net current assets</b>		16,104	15,476
<b>Total assets less current liabilities</b>		16,673	15,810
<b>Provisions</b>	12	(700)	(592)
<b>Net assets excluding pension liability</b>		15,973	15,218
Defined benefit pension scheme asset / (liability)	16	–	(106)
<b>Net assets including pension liability</b>	13	15,973	15,112
<b>The funds of the charity</b>			
Restricted funds		11,185	10,937
Restricted fixed asset fund		359	144
<b>Total restricted funds</b>		11,544	11,081
<b>Unrestricted reserves</b>			
General funds		3,197	2,932
Designated funds		1,232	1,205
Total unrestricted funds excluding pension liability		4,429	4,137
<b>Total funds excluding pension liability</b>		15,973	15,218
Pension liability		–	(106)
<b>Total charity funds</b>	14	15,973	15,112

Approved and authorised for issue by the Trustees on  
6 October 2023 and signed on their behalf by:



Helen Mealins  
Treasurer

# Cash flow statement

	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
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## Reconciliation of net expenditure to net cash flow from operating activities

### Cash flow from operating activities

<b>Net income / (expenditure)</b>		877	7,428
Depreciation charge	9	215	197
Increase / (decrease) in debtors	10	2,730	(5,581)
(Decrease) / increase in creditors	11	(2,238)	2,875
Disposal of tangible fixed assets	9	–	9
Transfers to provisions	12	351	34,709
Use of provisions	12	(243)	(34,621)
Investment income		(74)	(6)
<b>Defined benefit pension scheme</b>			
Impact on net incoming resources before gains and losses	16	28	36
Employer contributions paid	16	(150)	(150)
<b>Net cash provided by operating activities</b>		<b>1,496</b>	<b>4,896</b>

### Cash flow from investing activities

Interest receivable		74	6
Purchase of tangible fixed assets	9	(449)	(146)
<b>Net cash (used in) investing activities</b>		<b>(375)</b>	<b>(140)</b>

### Change in cash and cash equivalents in the year

<b>1,121</b>	<b>4,756</b>
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	At 1 April 2022	Cash flows	At 31 March 2023
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## Analysis of movement in net funds

Cash at bank and in hand	12,517	965	13,482
Short-term deposit	–	155	155
<b>Total</b>	<b>12,517</b>	<b>1,120</b>	<b>13,637</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) (Second Edition, effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

The Trustees have not identified any material uncertainties that may cast significant doubt on the ability of HelpAge to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The factors considered by the Trustees have been set out further in the Trustees' annual report on page 4.

### b) Statutory information

HelpAge International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 4th Floor, 35–41 Lower Marsh, London SE1 7RL.

### c) Fund accounting

**c.1: Restricted funds** are used for specific purposes as laid down by the donor. Expenditure that 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 are set out in the notes to the financial statement.

### Significant estimation uncertainty and key judgments

The only significant judgement used in the preparation of the financial statements relates to the recognition of the defined benefit pension scheme liability. Apart from Pension liability, the Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**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) 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).

### f) Income recognition

Income is recognised when the Charity has an 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 an 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 recognises income, when grants claims are made to donors in accordance with its individual funding agreements or reporting and other contractual conditions, are met 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 usually is upon notification of the interest paid or payable by the bank. Bank interest is the amount receivable for the year.

### g) Expenditure

Resources expended are allocated to a 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 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.

### h) Allocation of support costs

Expenditure are allocated to a 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.

### i) Operating leases

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

### j) 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.

### k) 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.

### l) 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

### m) 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.

### n) 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.

### o) 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 staff on a UK contract are eligible for a service-related relocation allowance. These benefits are accrued during the years of service.

### p) Pension costs

HelpAge 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 expenditure on accrual-based accounting principles.



## 2. Donations and legacies

	Restricted £000	Unrestricted £000	Year ended 31 March 2023 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2022 Total £000
<b>Core grants for international programmes:</b>						
Age International <sup>A</sup>	6,620	3,824	<b>10,444</b>	10,298	3,873	<b>14,171</b>
Membership fees	41	–	<b>41</b>	6	–	<b>6</b>
Donations	–	–	<b>–</b>	22	–	<b>22</b>
Gifts in kind	–	–	<b>–</b>	26	–	<b>26</b>
<b>Total</b>	<b>41</b>	<b>–</b>	<b>41</b>	<b>54</b>	<b>–</b>	<b>54</b>

	Restricted £000	Unrestricted £000	Year ended 31 March 2023 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2022 Total £000
<b>A. Income from Age International</b>						
Strategic Funding	1,098	3,472	<b>4,570</b>	438	3,222	<b>3,660</b>
Appeal and other restricted funds	168	8	<b>176</b>	292	4	<b>296</b>
Disasters Emergency Committee <sup>B</sup>	5,354	344	<b>5,698</b>	9,568	647	<b>10,215</b>
	<b>6,620</b>	<b>3,824</b>	<b>10,444</b>	<b>10,298</b>	<b>3,873</b>	<b>14,171</b>

	Year ended 31 March 2023 Total £000	Year ended 31 March 2022 Total £000
<b>B. Income from Disasters Emergency Committee via Age International</b>		
Ukraine Humanitarian Response 2022	<b>1,608</b>	<b>9,000</b>
DEC Türkiye and Syria Earthquake Response Appeal	<b>1,317</b>	–
DEC Phase II Poland for Refugees	<b>734</b>	–
Ukraine Humanitarian Response – DEC Phase I – Poland	<b>761</b>	–
DEC-PAK Inclusive Humanitarian Response Flood 2022	<b>537</b>	–
DEC Afghanistan Appeal 2021 Phase II	<b>365</b>	–
DEC Afghanistan Appeal 2021	<b>205</b>	<b>437</b>
Age-appropriate Defences for Elderly in Covid-19	<b>68</b>	<b>278</b>
DEC Covid-19 Appeal	<b>51</b>	<b>323</b>
Syria Emergency Response	<b>34</b>	<b>177</b>
Covid-19 Donation for Lebanon	<b>12</b>	–
Humanitarian Programme Ukraine (GAC/WV)	<b>6</b>	–
<b>Total Disasters Emergency Committee grants</b>	<b>5,698</b>	<b>10,215</b>

## 3. Income from charitable activities

### Grants received for international programmes

	<i>Note</i>	Restricted £000	Unrestricted £000	Year ended 31 March 2023 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2022 Total £000
Age International		8,938	343	<b>9,281</b>	3,011	150	<b>3,161</b>
HelpAge Deutschland		3,634	108	<b>3,742</b>	3,211	90	<b>3,301</b>
US Agency for International Development		472	77	<b>549</b>	634	121	<b>755</b>
BMZ Germany		665	27	<b>692</b>	337	–	<b>337</b>
Sida – Swedish International Development Cooperation Agency		–	1,199	<b>1,199</b>	405	1,272	<b>1,677</b>
European Commission		1	–	<b>1</b>	144	9	<b>153</b>
HelpAge Canada		5,689	369	<b>6,058</b>	506	18	<b>524</b>
HelpAge USA		1,199	99	<b>1,298</b>	322	9	<b>331</b>
World Bank		721	–	<b>721</b>	489		<b>489</b>
UN agencies		396	11	<b>407</b>	1,051	24	<b>1,075</b>
Irish Aid		208	1	<b>209</b>	835	55	<b>890</b>
Margaret A. Cargill Philanthropies		1,863	279	<b>2,142</b>	584	67	<b>651</b>
Asian Development Bank		21	2	<b>23</b>	84	5	<b>89</b>
CARE International		1,519	106	<b>1,625</b>	–	–	<b>–</b>
International Rescue Committee		772	50	<b>822</b>	–	–	<b>–</b>
Other agencies (less than £300,000)		1,619	175	<b>1,794</b>	1,495	173	<b>1,668</b>
<b>Total</b>	<i>17</i>	<b>27,717</b>	<b>2,846</b>	<b>30,563</b>	<b>13,108</b>	<b>1,993</b>	<b>15,101</b>
Other income		92	1	<b>93</b>	58	8	<b>66</b>
<b>Grand total</b>		<b>27,809</b>	<b>2,847</b>	<b>30,656</b>	<b>13,166</b>	<b>2,001</b>	<b>15,167</b>

## 4a. Total expenditure

### Current year

	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
<b>Activities:</b>								
Enabling a secure income	691	1,660	281	46	310	66	–	3,054
Access to health and care services	1,126	2,365	428	94	484	86	–	4,583
Humanitarian assistance	3,749	14,521	764	557	9,680	8	–	29,279
Making older voices heard	1,037	1,846	250	245	29	15	–	3,422
Fixed asset fund	–	–	–	–	–	–	–	–
<b>Year ended 31 March 2023</b>	<b>6,603</b>	<b>20,392</b>	<b>1,723</b>	<b>942</b>	<b>10,503</b>	<b>175</b>	<b>–</b>	<b>40,338</b>

The following UK support and governance costs are allocated based on expenditure by different activities

<b>Support costs</b>	<b>1,185</b>	<b>–</b>	<b>375</b>	<b>136</b>	<b>–</b>	<b>113</b>	<b>–</b>	<b>1,809</b>
<b>Governance costs</b>	<b>66</b>	<b>–</b>	<b>–</b>	<b>66</b>	<b>–</b>	<b>38</b>	<b>–</b>	<b>170</b>

## 4b. Total expenditure

### Prior year

	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
<b>Activities:</b>								
Enabling a secure income	775	589	–	9	338	21	–	1,732
Access to health and care services	1,330	1,022	–	42	906	37	–	3,337
Humanitarian assistance	4,175	6,045	–	286	3,525	147	–	14,178
Making older voices heard	875	1,195	–	62	492	27	–	2,651
Fixed asset fund	–	–	–	–	–	–	72	72
<b>Year ended 31 March 2022</b>	<b>7,155</b>	<b>8,851</b>	<b>–</b>	<b>399</b>	<b>5,261</b>	<b>232</b>	<b>72</b>	<b>21,970</b>

The following UK support and governance costs are allocated based on expenditure by different activities

<b>Support costs: prior year</b>	<b>1,185</b>	<b>–</b>	<b>183</b>	<b>31</b>	<b>–</b>	<b>112</b>	<b>–</b>	<b>1,511</b>
<b>Governance costs: prior year</b>	<b>77</b>	<b>–</b>	<b>–</b>	<b>8</b>	<b>–</b>	<b>19</b>	<b>–</b>	<b>104</b>



## 5. Grants paid to members and partner organisations

	Number of grants	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
Polish Center for International Aid Poland (PCPM)	1	1,939	–
Ukraine Humanitarian Response – Poland – Global Affairs Canada	1	786	–
Handicap International EME (HADCAP) – Jordan	1	744	335
Right to Protection (R2P) – Ukraine	2	680	–
HelpAge Vietnam	1	510	378
Syrian Expatriates Medical Association (SEMA)	1	495	381
Humanitarian and Development Consortium – South Sudan	1	431	94
National Institute of Public Health – Myanmar	1	261	–
Convite, A.C. – Venezuela	2	253	237
CADENA – Colombia	1	243	–
Foundation E (Association of Creative Initiatives) – Poland	1	177	–
Institute for Development, Research, Advocacy and Applied Care (IDRAAC) – Lebanon	1	175	75
HelpAge India	1	171	501
Rift Valley Children and Women Development Organization (RCWDO) – Ethiopia	1	160	126
Relief to Development Society (REDESOS) – Tanzania	1	154	–
Noor Al Hussein Foundation (NHF) / Institute Family Health – Jordan	1	154	–
Malawi Network of Older Persons Organizations	1	150	108
RADO – Ethiopia	2	132	228
Pastoral Social – Colombia	1	106	62
Associação Humanitária de Apoio à Velhice – Mozambique	1	100	–
Helpage Sri Lanka	1	100	100
Gramin Vikas Vigyan Samiti (GRAVIS) – India	1	97	255
Thanh Hoa Province Association of the Elderly – Vietnam	1	87	54
Fondation Nouvelle Grand’Anse (FNGA) – Haiti	1	87	56
Hoa Binh Association of the Elderly – Vietnam	1	87	52
DNAE – Vietnam	1	79	51
NTAE – Vietnam	1	78	–
KHAE – Vietnam	1	78	52
QBAE – Vietnam	1	76	51
Ethiopian Center for Disability & Development (ECDD)	1	76	–
Action for Humanity – UK	1	75	–
Yemen Family Care Association (YFCA)	1	70	–
African Woman AIDS Working Group – Tanzania	1	70	69
Center for Community Development Solutions – Zimbabwe	1	68	–
Resource Integration Centre – Bangladesh	1	68	113
Secretariado de Pastoral Social Riohacha – Colombia	1	65	–
Young Power in Social Action – Bangladesh	1	63	94
Jumuia ya Wastaafu na Wazee Zanzibar (JUWAZA) – Tanzania	3	62	–
Turbota pro Litnikh Ukraine (TLU)	1	62	–
Horn International Relief and Development Organization – Somalia	1	62	–

## 5. Grants paid to members and partner organisations *continued*

	Number of grants	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
Public Health Research Development Center – Myanmar	1	61	–
Tanzania Mission to the Poor and Disabled	3	58	55
Nagel Borena Hospital – Ethiopia	1	53	–
Nabroho Society For the Aged – Tanzania	1	52	–
PRT Hand – India	1	49	–
Kwa Wazee – Tanzania	1	49	–
SOS Sahel – Ethiopia	1	49	–
Sag Partner – Ethiopia	1	48	–
Dhaka Ahsania Mission – Bangladesh	1	45	–
African Women and Youth Action for Development – Uganda	1	44	–
National Age Network of Zimbabwe (NANZ)	1	41	–
Ethiopian Elderly and Pensioners National Association		–	52
Magu Poverty Focus on Older People Rehabilitation Centre – Tanzania		–	63
Associação Cristá Interdenominacional Para O Desenvolvimento Da Comunidade (ACIDEC) – Mozambique		–	55
Diocese Anglicana dos Libombos – Mozambique		–	57
Associação de Protecção de Idoso de Tete – Mozambique		–	57
Aid Action Ireland		–	41
Norwegian Refugee Council		–	210
Sind Rural Support Organization – Pakistan		–	75
El-Wedad Society for Community Rehabilitation – Palestine		–	72
Yakkum Emergency Unit – Indonesia		–	63
Association for Community Development Action (ASADEC) – Mozambique		–	148
Action For Development – Ethiopia		–	135
Coalition of the Services of the Elderly – Philippines		–	53
Other small grants (less than £40,000)		621	655
		<b>10,503</b>	<b>5,263</b>

## 6. Net income for the year

	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
This is stated after charging / crediting:		
Other finance income:		
Expected return on pension assets	185	129
Interest cost on pension scheme liabilities	186	(141)
Net other finance (loss) income from pension scheme	<u>371</u>	<u>(12)</u>
Depreciation	215	197
Exchange rate gain / (loss)	289	(24)
Trustees' expenses	4	2
Gain / (loss) on disposal of assets	-	(9)
<b>Auditors' remuneration (fees for Moore Kingston Smith / Haysmacintyre)</b>		
Annual statutory audit	20	19
Project audit for donor-funded projects	-	1
	<u>20</u>	<u>20</u>

During the period, no Trustee received any remuneration. Trustees' expenses are for the reimbursement of travel, accommodation, and subsistence costs for 13 Trustees' attendance (2021/22: 13 Trustees) at all meetings. All meetings were virtual, therefore no travel costs were incurred during 2022/23.

## 7. Staff costs and numbers

	Year ended 31 March 2023 Staff	Year ended 31 March 2022 Staff
<b>a) The average number of employees on a headcount basis during the year was as follows:</b>		
Network Development, Advocacy, Campaigns and Communications	2	3
Global Impact and Resourcing	19	16
Chief Executive, Finance and Support Services	14	16
<b>Total staff on UK payroll based in the UK</b>	<b>35</b>	<b>35</b>
Staff on UK payroll based outside the UK	24	16
	<b>59</b>	<b>51</b>
Non-UK staff on local contracts	266	280
	<b>325</b>	<b>331</b>

	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
<b>b) Staff costs were as follows:</b>		
UK paid staff:		
Salaries and wages	2,709	2,278
Social security costs	201	161
Pension contributions towards defined contribution scheme	156	161
	<b>3,066</b>	<b>2,600</b>
Non-UK-based national staff on local contracts	6,570	2,899
Other staff-related costs	1,435	1,657
	<b>11,071</b>	<b>7,156</b>

Other staff-related costs include staff training and workshops (£215,158), contractors (£896,312), recruitment (£40,381), administrative costs towards defined pension scheme (£150,000), and other non-salary costs.

	Year ended 31 March 2023	Year ended 31 March 2022
<b>c) The number of staff whose emoluments fell within each of the following bands, excluding National Insurance, were:</b>		
£60,000 – £69,999	6	1
£70,000 – £79,999	0	1
£80,000 – £89,999	1	1
£90,000 – £99,999	2	1
£100,000 – £109,999	1	0

Remuneration excludes employer's pension contributions of £57,201 (2021/22: £26,342) paid into pension schemes for all ten (2021/22: four) higher-paid staff members.

The salaries and benefits, including pension contributions and employer's National Insurance contributions for the key management personnel (four directors) were (2022/23: £478,278) (2021/22: £303,185 for three directors) for the year ended 31 March 2023.

## 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 2023 Total assets £000	Unrestricted assets £000	Restricted project assets £000	31 March 2022 Total assets £000
<b>Cost</b>						
At the start of the year	71	1,338	<b>1,409</b>	177	1,287	<b>1,464</b>
Additions	50	399	<b>449</b>	13	133	<b>146</b>
Disposals	–	(16)	<b>(16)</b>	(119)	(82)	<b>(201)</b>
At the end of the year	121	1,721	<b>1,842</b>	71	1,338	<b>1,409</b>
<b>Depreciation</b>						
At the start of the year	49	1,025	<b>1,074</b>	153	916	<b>1,069</b>
Charge for the year	16	199	<b>215</b>	14	183	<b>197</b>
Disposals	–	(16)	<b>(16)</b>	(118)	(74)	<b>(192)</b>
At the end of the year	65	1,208	<b>1,273</b>	49	1,025	<b>1,074</b>
<b>Net book value</b>						
Computers	56	174	<b>230</b>	22	154	<b>176</b>
Other office equipment	–	35	<b>35</b>	–	36	<b>36</b>
Motor vehicles	–	290	<b>290</b>	–	90	<b>90</b>
Fixture and fittings	–	14	<b>14</b>	–	32	<b>32</b>
At the end of the year	56	513	<b>569</b>	22	312	<b>334</b>
At the start of the year	22	312	<b>334</b>	24	371	<b>395</b>

## 10. Debtors

	31 March 2023 £000	31 March 2022 £000
Other debtors	<b>1,349</b>	5,763
Pre-payments	<b>47</b>	40
Accrued income	<b>2,829</b>	1,152
	<b>4,225</b>	6,955



## 11. Creditors: amounts due within one year

	31 March 2023 £000	31 March 2022 £000
Taxation and social security	54	45
Accruals	770	3,148
Other creditors	934	803
	<b>1,758</b>	<b>3,996</b>

## 12. Provisions

	31 March 2023 £000	31 March 2022 £000
<b>Provision for terminal benefits (reference to accounting policy in Note 1.o)</b>		
At the start of the year	592	504
Charged for the year	351	239
Utilised in the year	(243)	(151)
At the end of the year	<b>700</b>	<b>592</b>

## 13. Analysis of net assets between funds

### Current year

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	513	56	569
Net current assets less provision	11,031	4,373	15,404
Pension asset	–	89	89
<b>Net assets at the end of the year</b>	<b>11,544</b>	<b>4,518</b>	<b>16,062</b>

### Prior year

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	312	22	334
Net current assets less provision	10,769	4,115	14,884
Pension liability	–	(106)	(106)
<b>Net assets at the end of the year</b>	<b>11,081</b>	<b>4,031</b>	<b>15,112</b>

## 14. Fund movement

### Current year

	At the start of the year £000	Income and gains £000	Expenditure and losses £000	Transfer and actuarial valuation £000	At the end of the year £000
<b>Restricted funds:</b>					
Africa	928	6,175	6,562	–	541
Asia	2,413	4,917	5,298	–	2,032
Latin America and Caribbean	159	1,385	687	–	857
Eurasia and Middle East	5,788	19,016	19,218	–	5,586
UK and others	1,649	2,979	2,459	–	2,169
Fixed asset fund	144	–	(215)	–	359
<b>Total restricted funds</b>	<b>11,081</b>	<b>34,472</b>	<b>34,009</b>	<b>–</b>	<b>11,544</b>
<b>Unrestricted funds:</b>					
General reserve	2,932	6,743	5,874	(604)	3,197
Designated reserve	1,205	–	577	604	1,232
<b>Total unrestricted funds</b>	<b>4,137</b>	<b>6,743</b>	<b>6,451</b>	<b>–</b>	<b>4,429</b>
Pension reserve	(106)	–	(122)	16	–
<b>Total funds</b>	<b>15,112</b>	<b>41,215</b>	<b>40,338</b>	<b>16</b>	<b>15,973</b>

### Prior year

	At the start of the year £000	Income and gains £000	Expenditure and losses £000	Transfer and actuarial valuation £000	At the end of the year £000
<b>Restricted funds:</b>					
Africa	923	5,232	5,227	–	928
Asia	2,243	3,831	3,661	–	2,413
Latin America and Caribbean	161	–	2	–	159
Eurasia and Middle East	352	11,506	6,070	–	5,788
UK and others	672	2,950	1,972	–	1,649
Fixed asset fund	216	–	72	–	144
<b>Total restricted funds</b>	<b>4,567</b>	<b>23,519</b>	<b>17,004</b>	<b>–</b>	<b>11,081</b>
<b>Unrestricted funds:</b>					
General reserve	2,598	5,879	4,760	(785)	2,932
Designated reserve	739	–	320	785	1,205
<b>Total unrestricted funds</b>	<b>3,337</b>	<b>5,879</b>	<b>5,080</b>	<b>–</b>	<b>4,137</b>
Pension reserve	(654)	–	(114)	(434)	(106)
<b>Total funds</b>	<b>7,250</b>	<b>29,398</b>	<b>21,970</b>	<b>(434)</b>	<b>15,112</b>

## 14. Fund movement *continued*

### 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 the 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 the 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 are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity. In addition to expenditure directly on international work, such funds may be held to finance working capital.

**Designated reserve:** Unrestricted funds that are expendable at the Trustees' discretion in furtherance of the specific purpose for which they have been designated. **Additional funds were designated during the year for committed activities taking place in 2022/23 related to the organisational change process, system changes, Country transition plan, investment in way of working, programme activities in India and co-funding of projects.**

## 15. Grant income

	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
<b>Strategic grants for international programmes</b>		
Age International	10,444	14,171
Sida – Swedish International Development Cooperation Agency	1,199	1,677
	<b>11,643</b>	<b>15,848</b>
<b>Other grants for international programmes</b>		
Age International	9,281	3,161
HelpAge Canada	6,058	524
HelpAge Deutschland	3,743	3,301
Margaret A. Cargill Philanthropies	2,142	651
CARE	1,625	–
HelpAge USA	1,298	332
World Bank	721	489
BMZ Germany	692	337
US Agency for International Development	549	755
UN Agencies	407	1,075
Bureau of Population, Refugee and Migration	355	144
Concern Worldwide	338	–
World Vision	323	–
Irish Aid	209	890
Asian Development Bank	2	89
European Commission	1	153
People in Need	–	515
American Red Cross	–	64
Other agencies (less than £50,000 in 2022/23)	1,828	1,070
	<b>29,572</b>	<b>13,550</b>

## 15. Grant income *continued*

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

	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
<b>UN agencies for:</b>		
Health Examination Survey	12	967
Self-reliance for Older People and Persons with Disabilities	425	–
Emergency Food Support to Refugees in Accomodation Centres	2,020	–
Food Security for Refugees from Ukraine in Moldova	929	–
Other various projects	1,513	108
	<b>4,899</b>	<b>1,075</b>
<b>Save the Children via Start fund for:</b>		
Colombia (Flooding) – START Response	200	–
Syria Anticipation of Storm – START Response	129	–
Venezuela Flooding 2022	175	–
Inclusive Emergency Response	115	–
Humanitarian Ukrainian Response Programme	–	100
Other contracts below £100,000	280	195
	<b>899</b>	<b>295</b>
<b>European Union and trust foundations for:</b>		
Emergency Response for Drought Affected Communities and IDPs of Borena Zone	425	–
Emergency Assistance to Drought Affected Most Vulnerable Communities in Borena Zone	397	–
ACCESS Phase VI – Provision of Humanitarian Assistance in Ukraine	1,166	–
Immediate Life-saving Assistance for Population Affected in Ukraine	600	–
Other contracts below £250,000	360	153
	<b>2,948</b>	<b>153</b>
<b>Other:</b>		
Better Health for Older People in Africa	–	160
Earmarked Age UK	21	41
Ukraine Humanitarian Response – Galene & Hilary Weston foundation (GHWF)	250	–
Co-creating a Vibrant Global Community of Age UK	100	–
Other funds via Age International below £75,000	164	46
	<b>535</b>	<b>247</b>

## 15. Grant income *continued*

### Income from Sida – Swedish International Development Cooperation Agency for:

	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
Strategic partnership	1,199	1,677
	<b>1,199</b>	<b>1,677</b>

### Income from Irish Aid for:

Accountability and Fulfilment for Older Persons (AFFORD)	209	890
	<b>209</b>	<b>890</b>

### Income from HelpAge Deutschland for:

Multipurpose cash distribution in Poland – German Federal Foreign Office (GFFO)	413	–
Improving the inclusiveness of older men and women with disabilities, Jordan	–	8
Humanitarian responses for IDPs, Bale and Borena, Ethiopia	12	287
Ukraine Humanitarian Response – GFFO	193	–
Improving age inclusive support, Moldova	253	220
Multi-sectoral lifesaving and recovery assistance to IDPs and refugees, Ethiopia	1,227	888
Community-based health and protection intervention, Jordan	994	947
HelpAge International in consortium with Save the Children, Tanzania	173	435
Other contracts less than £200,000	478	516
	<b>3,743</b>	<b>3,301</b>

## 16. Pensions

### Help the Aged Final Salary Scheme

#### FRS 102 disclosures for accounting period ending 31 March 2023

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 £150,000 (2022: £150,000) is based on the triennial actuarial valuation of the Scheme as at 1 April 2019, which includes an allowance for administration expenses and Pension Protection Fund (PPF) levies.

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

As 31 March 2023, the scheme showed an asset of £89,000 (2022: Liability of £106,000) in line with FRS 102, the asset has not been recognised as it is not considered to be recoverable.

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 the current bid price. The corresponding amounts from previous years have not been restated.

#### Employee benefit obligations

	Value at 31 March 2023 £000	Value at 31 March 2022 £000
Present value of funded obligations	(5,110)	(6,729)
Fair value of Scheme assets	5,199	6,623
(Deficit) in the Scheme	<u>89</u>	<u>(106)</u>

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

Administration expenses	27	24
Past service cost (including curtailments)	–	–
Net interest on defined benefit liability	1	12
	<u>28</u>	<u>36</u>

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

#### Actuarial gains and loss

(Loss) / gain on Scheme assets	(1,530)	404
(Loss) / gain on Scheme liabilities	1,603	30
Change in the effect of the asset ceiling	(89)	–
Net accumulated (loss) / gain recognised in the other comprehensive income	<u>(16)</u>	<u>434</u>

## 16. Pensions

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

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

	Value at 31 March 2023 £000	Value at 31 March 2022 £000
<b>Change in the present value of the defined benefit obligation</b>		
Opening defined benefit obligation	6,729	6,852
Interest cost	186	141
Actuarial (losses) / gains on Scheme liabilities	(1,603)	(30)
Benefits paid (including expenses)	(202)	(234)
Closing defined benefit obligation	<u>5,110</u>	<u>6,729</u>

	Value at 31 March 2023 £000	Value at 31 March 2022 £000
<b>Change in the fair value of Scheme assets</b>		
Opening fair value of Scheme assets	6,623	6,198
Expected return on Scheme assets	185	129
Actuarial (losses) / gains	(1,530)	404
Employer contributions	150	150
Benefits paid (including expenses)	(202)	(234)
Administrative costs incurred	(27)	(24)
Closing fair value of Scheme assets	<u>5,199</u>	<u>6,623</u>

	At 31 March 2023 %	At 31 March 2022 %
<b>Assets in the Scheme as a percentage of total Scheme assets</b>		
Matching assets including Gifts and Bonds	67.5	59.0
Equities	12.4	16.3
Diversified growth	4.8	14.4
Infrastructure	11.8	9.0
Cash	<u>3.5</u>	<u>1.3</u>

	2023 £000	2022 £000
<b>Actual return on Scheme assets</b>		
Interest income on Scheme assets	185	129
(Losses) / gains on Scheme assets	(1,530)	404
	<u>(1,345)</u>	<u>533</u>



## 16. Pensions

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

#### Assumptions

	At 31 March 2023 % pa	At 31 March 2022 % pa
<b>Principal actuarial assumptions at the balance sheet date</b>		
<b>Financial assumptions</b>		
Discount rate	4.85	2.80
Rate of increase in salaries	3.25	3.60
Rate of increase in payment of pre-2005 pensions (in excess of GMP)	2.70	2.80
Rate of increase in payment of post-2005 pensions (in excess of GMP)	2.00	2.50
Rate of revaluation of deferred pensions in excess of GMP	0.00	0.00
Inflation assumption (RPI)	3.25	3.60
Inflation assumption (CPI)	2.80	2.80

#### Demographic assumptions

	2023	2022
Mortality	100% of S3P Normal base tables and 100% of S3PFA-M base tables for females projected by year of birth assuming future improvements in line with CMI 2021 core projections (with parameters Sk = 7.0, A = 0.25% and w2020/2021 = 10%) with a long-term rate of improvement of 1.25% pa	95% of S3P Normal base tables projected by year of birth assuming future improvements in line with CMI 2021 core projections with a long-term rate of improvement of 1% pa
Cash commutation allowance	70% of the maximum cash allowance available upon retirement	80% of the maximum cash allowance available upon retirement
Life expectancy for male currently aged 65	21.8 years (age 86.8)	22.1 years (age 87.1)
Life expectancy for female currently aged 65	23.8 years (age 88.8)	24.4 years (age 89.4)
Life expectancy at 65 for male currently aged 45	23.1 years (age 88.1)	23.1 years (age 88.1)
Life expectancy at 65 for female currently aged 45	25.2 years (age 90.2)	25.6 years (age 90.6)

Other assumptions are the same as those used in the preliminary results of the Trustees Scheme Funding valuation as of 1 April 2019.

	2023 £000	2022 £000	2021 £000	2020 £000	2019 £000
<b>Gains and losses</b>					
<b>History of experience gains and losses</b>					
Defined benefit obligation	(5,110)	(6,729)	(6,852)	(6,314)	6,534
Scheme assets	5,199	6,623	6,198	5,728	5,782
Surplus / (deficit)	89	(106)	(654)	(586)	(752)
Experience adjustments on Scheme liabilities	-	-	-	-	-
Experience adjustments on Scheme assets	(1,530)	404	494	(132)	313

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

## 17. Related party transactions

One HelpAge Trustee, Robin Talbert, is also a Trustee of HelpAge USA. However, the grant to HelpAge USA is for services to raise funds for international programmes from sources in the USA. As a Trustee of HelpAge USA, she is not involved in decision-making related to this grant.

## 18. Operating lease commitments

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

	Property / office lease		Equipment / vehicle lease	
	2023 £000	2022 £000	2023 £000	2022 £000
<b>International offices</b>				
Less than one year	201	156	–	–
One to five years	43	79	–	–
Over five years	–	–	–	–
	<b>244</b>	<b>235</b>	<b>–</b>	<b>–</b>

	Property / office lease	
	2022/23 £000	2021/22 £000
<b>London office</b>		
Less than one year	57	31
One to five years	–	–
Over five years	–	–
	<b>57</b>	<b>31</b>

The UK office is licensed from Restless Development at a commercial rent of £62,400 per annum. The agreement expires on 9 December 2023. From December 2023, a new licence is expected to be signed for a year at a total rent of estimated £50–70k.

# Legal and administrative details

<b>Status</b>	The organisation is a charitable company limited by guarantee, incorporated on 19 October 1983 and registered as a charity on 17 November 1983.	
<b>Governing document</b>	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.	
<b>Company number</b>	01762840	
<b>Charity number</b>	288180	
<b>Registered office and operational address</b>	4th Floor, 35–41 Lower Marsh, London SE1 7RL	
<b>Trustees</b>	Arun Maira ( <i>Chair</i> )*	<i>Age International</i>
	Robin Talbert ( <i>Vice-Chair</i> )*	<i>HelpAge USA</i>
	Sandra Aponte	<i>Fundacion NTD Ingredientes (appointed 1 April 2022)</i>
	Ferdous Begum*	<i>Bangladesh Women’s Health Coalition</i>
	Graham Bennet	<i>Independent (appointed 1 April 2022)</i>
	Sola Mahoney*	<i>HelpAge Kenya (resigned 31 March 2023)</i>
	Mika Marumoto	<i>Independent</i>
	Cecilia Mbaka	<i>Independent</i>
	Helen Mealins	<i>Independent</i>
	Abla Sibai*	<i>CSA Lebanon</i>
	Alexandre Sidorenko	<i>Independent</i>
	Vappu Taipale*	<i>Valli</i>
	<i>*Trustees nominated by members</i>	
<b>Senior staff</b>	Justin Derbyshire	<i>Chief Executive Officer (resigned August 2023)</i>
	Cherian Mathews	<i>Deputy Chief Executive Officer and Director of Global Impact (appointed Chief Executive Officer in September 2023)</i>
	Olugbenga Coker	<i>Director of Finance and Operations / Company Secretary</i>
	Essi Lindstedt	<i>Director of Business Development</i>
	Chris McIvor	<i>Director of Global Impact (interim, appointed September 2023)</i>
<b>Bankers</b>	Barclays Bank plc, 1 Pall Mall East, London SW1Y 5AX	
<b>Solicitors</b>	Veale Wasbrough Vizards LLP, Second Floor, 3 Brindley Place, Birmingham B1 2JB	
<b>Auditors</b>	Moore Kingston Smith LLP, Chartered Accountants and Statutory Auditors, 9 Appold Street, London EC2A 2AP	



Usman Ghani/HelpAge International

**In Pakistan, HelpAge's partner Community Development Foundation is supporting older people in the devastating floods that wiped out villages and livestock in 2022.**

## London office

### HelpAge International

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Registered in England no. 01762840

