



HelpAge

International

**Annual report and
financial statements
2023/24**

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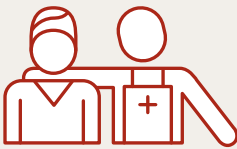
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We are committed to ensuring that every older person, no matter where they are, can live a healthy, dignified, and secure life. This report outlines our actions and progress from April 2023 to March 2024.

Our year in numbers


2.2m 
older people accessed **health and care services** because of our work


1m 
people were directly supported by our **humanitarian work**

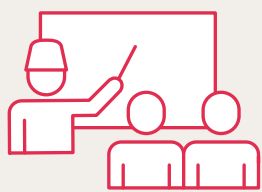
7.7k 
Older Peoples's Associations were supported by HelpAge

of which **51%** are older people

with **405k** older people as members
of which **61%** are older women

3.3m 
older people in 9 countries accessed **financial support**, including social pensions as a result of our campaigning

19 
new or reformed laws and policies that **protect older people's rights** were introduced in 6 countries as a result of our advocacy

10.8k 
people received **training** in aspects of our technical work

Championing dignity and rights: a shared mission for older people

The last year saw HelpAge International pass an important milestone as we celebrated 40 years of championing the rights and wellbeing of older people around the globe. Our anniversary was a powerful reminder of just how much we have achieved since five organisations came together to create the world's first and only global organisation focused on the rights and wellbeing of older people.

This was highlighted in a conversation with Rita Duarte from ProVida in Colombia – who graces the cover of this year's report. Rita represents one of the founder organisations and reminds us that for four decades one thing has remained core to everything we do: our alliance with members of the HelpAge global network.

Working in partnership with the network, we confront the challenges facing older people worldwide and are grateful for the support we receive from our donors to make this possible. Through shared commitment and expertise, the last year has seen us collectively respond to new crises while continuing our efforts to promote healthy ageing, secure livelihoods, and defend the rights of older people.

Together we continued to champion older women and bring them to the fore. Our work took an intersectional approach by addressing the unique challenges they

face in climate change. Collaborating with women's and climate movements, we advocated for policies that prioritise their vulnerabilities and promoted inclusive solutions for environmental and social justice. We also launched our first discussion paper *Climate Justice in an Ageing World* reflecting on the absence of global ageing in climate change debates.

But we cannot look back on the last year without reflecting on the unprecedented humanitarian challenges that shaped our work and the lives of the older people we serve.

Events in Gaza presented us with one of the most difficult humanitarian challenges we have ever faced, as, along with our partners, we struggled to access devastated communities. We were eventually able to support our partners to provide water, food, and essential supplies to older people and their communities but so much more is still needed in this war-torn territory.

In Ukraine, our largest-ever humanitarian response continued, and, amongst other things, we were able to provide hundreds of older people with community safe spaces and offer psychosocial services to help them cope with the trauma of war. In Myanmar, amidst severe instability, we empowered local volunteers to protect and support older populations. In Türkiye and Syria, we ensured older people affected by the February earthquake had access to vital healthcare, while in Colombia we provided psychosocial support to Venezuelan refugees.





Mykola Ivanov/ HelpAge International

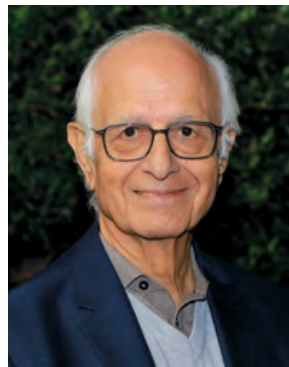
We received new impetus to our work in May 2024, when UN Member States adopted recommendations recognising an international legally binding instrument as one of the options to address the gaps in the protection of older people’s rights. After 14 long years of advocating alongside network members, this represents a pivotal step towards enhancing the protection of the human rights of older people globally. We remain resolute in our mission to see a convention on the rights of older people realised.

In the last year we also made considerable strides in our journey towards partner-led programming. We are increasingly focusing on local leadership in our policy and operational activities while our localisation programme gained momentum, and the first two HelpAge country offices – Moldova and Tanzania – opened as independent local entities at the end of the financial year.

As Chair and CEO of HelpAge International, we are proud of our staff, partners and the almost 200 network members who continue to raise the rights, voice, and dignity of older people around the world. Our work is guided by our 2030 Strategy and reflects the strength and resilience of older people. We remain steadfast in our mission to support them through these challenging times.

This will be my last annual review as Chair, ending a nine-year term and I am now passing the baton to my successor Professor Sarah Harper CBE, a leading expert in population ageing. We welcome Sarah to HelpAge and look forward to working with her as she leads us forward.

Through our work we seek to embody the spirit of the #OlderNotOver campaign which we launched in 2023 to champion a fuller, more authentic portrayal of what life looks like after 60. Looking ahead, we pledge our continued commitment to advocacy, partnerships, and on-the-ground efforts that build a future where older people are active participants in shaping a more just and inclusive world.



Mohammed Barasneh/HelpAge International



Karen Hatch/HelpAge International

Arun Maira
Chair of Trustees

Cherian Mathews
Chief Executive Officer

#ShiftThePower

An important element of our 2030 Strategy is our commitment to locally-led development, acknowledging that international development work has too often been driven by top-down approaches. We believe it is time to shift our focus and contribute to a more equitable and inclusive aid system. To this end, we are evolving how we add value, working in partnership while transferring power to national and local organisations who engage directly with their communities.

This means making three strategic shifts:

1. Reorient our leadership approach and work with others in a more mutually accountable way.
2. Adopt partner-led programming, locally and nationally as well as on the regional and global level, working with and alongside partners and members of the **HelpAge global network** →.
3. Support our country offices and programmes to transition to becoming locally-led organisations.

This means that HelpAge is shifting focus from leading, to adopting a locally-informed approach where we actively expand our networks and partnerships and place them front and centre. We will increasingly work in the following ways:



Supporter

Support network members and partners to deliver quality services and programming.



Convenor

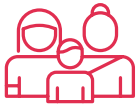
Bring together a diverse range of stakeholders from different sectors and areas of expertise to nurture national, regional and international collaboration.



Thought leader

Work with network members, partners and allies to develop new thinking and practical solutions to address global issues affecting older people.

Throughout this report we have highlighted our work in these three areas to underline our changing approach and our commitment to **#ShiftThePower**



A society for all ages

Everyone has the right to fair and equal inclusion in society, no matter their age. By fighting for older people's rights, including those of older women and people with disabilities, we can make sure everyone can access all the freedoms, services and support they are entitled to, and that societies across the world become better places to grow older.

Thought leader

Using older people's voices to advocate for age-friendly cities and communities

In 2023 we added a **new module** → to our *Voice toolkit* → which is an important tool for the delivery of our strategic vision that every older person, everywhere, is able to say, 'my voice is heard'. The new module, funded by AARP, focuses on the importance of

listening to older people's voices about their rights when it comes to age-friendly cities and communities.

We held three training sessions on the new module for members of the HelpAge global network across Latin American and the Caribbean. The sessions provided them with the framework and tools needed to actively engage the voices



Voice training: A facilitator's guide

Module 5: Voice and age-friendly cities and communities



of older people in their communities and to develop advocacy plans on urban issues such as transport and use of public spaces.

Piloting a new approach

The module was then expanded to reach older people directly within their communities through pilot workshops delivered with partners in Argentina, Colombia and Peru.

These workshops – which included participants ranging in age from 20 to 90 years old, as well as community leaders and municipal authorities interested in making their cities and communities more age-friendly – led to the creation of a *Learning companion and audio guide* → (available in English and Spanish).



Fundación NTD

This provides trainers with advice, guidance and examples, gathered from participants and facilitators, on how to deliver the training to older people in a variety of urban contexts. The audio guide allows us to hear the experiences directly in the voices of older people who would like to be listened to on issues of age-friendly cities and communities.

Putting advocacy into action

A small grants programme promoting the development of advocacy for age-friendly cities and communities, centred on older people's voices, was then rolled out through selected civil society partners from Colombia, Costa Rica, the Dominican Republic and Peru.

The results included:

- In Bogota, Colombia, the *De la planta a la palabra* (from plants to words) project brought older people together to demand the reinstatement of water services to their urban gardens (they had been arbitrarily suspended by the authorities). They got the water supply turned back on and learnt about their rights at the same time.
- Also in Bogota, Asociación Red Colombiana de Envejecimiento (Red COENVE) held an 'Everyone In' Carnival, shining a light on the needs and achievements of older community members and bringing different generations together to interact and celebrate.
- In Costa Rica, network member Asociación Gerontológica Costarricense (AGECO) used the grant to focus on lobbying to improve public transport and accessibility for older people.
- *Words of wisdom* in Santo Domingo, Dominican Republic, focused on supporting older people to become leaders in improving public spaces to include their wellbeing. A manifesto produced by the groups is expected to feed into municipal authorities' future urban design projects.



Duc Le/HelpAge International in Vietnam



Intergenerational Self-Help Clubs in Vietnam

In 2023 our award-winning Intergenerational Self-Help Clubs (ISHCs) in Vietnam continued to grow apace. Every year, ISHCs directly benefit more than six million people across Vietnam.

In the course of the last year, HelpAge enabled and supported:

- 114 new ISHCs established in 11 provinces and cities
- 412 ISHCs established by Vietnam Association for the Elderly in 12 provinces and cities
- training for 2,165 ISHC Club Management Boards and club members, and 1,006 local Associations of the Elderly.

By the end of November 2023, 6,521 ISHCs had been established in Vietnam, embracing more than 360,000 members across all 63 provinces and cities.

ISHCs do great work to improve individual and group health, wealth and wellbeing – but their strongest asset is acting as a forum for older people to gain their rights from local and national governments. In 2023 ISHC members worked with a variety of stakeholders in Vietnam to strengthen the care protection system for older people and promote the role of older people in community activities. This advocacy resulted in the Association of the Elderly in Hai Duong signing three cooperation programmes: one with the provincial Department of Culture, Sports, and Tourism; one with two healthcare joint stock companies, and the other with Hai Duong Radio and TV station to support ISHCs and their members. The Association of the Elderly in Ninh Binh has also signed up with the Department of Population and Family Planning to coordinate healthcare activities for older people.

Positive outcomes in Vietnam

A 2023 survey of 12,743 ISHC members in Vietnam showed significant numbers reporting improvements in health, income, confidence, community solidarity, and overall wellbeing.

In fact, all members surveyed reported significant positive outcomes. Almost all noted improvements within their communities, while nearly every participant acknowledged an increase in their knowledge. Additionally, 80 per cent reported enhanced incomes, and all expressed satisfaction with the activities of the ISHCs.



Older People's Associations roll out in Cambodia

We have been building on the Vietnam ISHC model in Cambodia since 2018, generating strong interest from the Ministry of Sport, Veterans and Youth Rehabilitation – which sought support from UNDP to roll out the groups nationally.

This interest led to a visit by the Ministry – along with representatives of UNDP, Oxfam, HelpAge Cambodia and the Cambodian Network on Ageing – to Vietnam hosted by HelpAge to study the development and national scale-up of the ISHC model. After the visit, HelpAge was invited as a member of the national working group to develop Cambodian national guidelines and policy on Older People's Associations (the name ISHCs launched under in Cambodia).

Almost two million people in Cambodia now benefit every year from the development of Older People's Associations (OPAs), and approximately 70 per cent of people over the age of 60 (70 per cent of whom are women) belong to a group.

By the end of 2023:

- 1,921 groups with more than 115,000 members had been established in the country.
- 42 new groups were established in the year with funding support from the Ministry of Sport, Veterans and Youth Rehabilitation.



Convenor



Thought leader

Global knowledge-sharing webinars

To share new knowledge, research and learning with external partners and network members, over the course of the year we organised three global webinars:

- One on **social isolation and loneliness**, a key social determinant of healthy ageing, in a new collaboration with the Global Initiative on Loneliness and Connection, focusing on recent research evidence and the experiences of older people in low- and middle-income countries. Seventy-eight partner and network participants from across 28 countries attended. This webinar served as a launchpad for HelpAge's engagement with the new WHO Commission on Social Connection (2024–26), which aims to see this issue recognised and resourced as a global public health priority across all ages.
- Two on **rapid population ageing**, in partnership with AARP, to foster debate and advance network action to address the challenges and opportunities of population ageing, but also to mark **40 years of the HelpAge global network** → and to think ahead to our next 40 years. Over 100 participants from all regions attended these webinars.



HelpAge International

Case study



Red COENVE

Juan's fight for healthcare autonomy

The case of 77-year-old Juan Carlos* in Colombia underlined the basic human rights that are all too often denied older people. In need of cardiovascular tests, his local medical centre repeatedly refused to carry out tests as he attended alone and had no one to act as a companion. The centre would repeatedly reschedule the test, despite Juan insisting that he was happy to undergo the examination without a companion.

Juan decided that he was not going to allow his rights to be ignored in this way, and took his case to the Colombia Constitutional Court. HelpAge Latin America and the Caribbean was consulted during the case, providing evidence on how common this situation is in Colombia. We advocated for systemic changes to accommodate the ageing population and stressed the importance of recognising care as a fundamental right tied to human dignity, autonomy and health.

The Court ruled in favour of Juan, advocating that when individuals are alone, the responsibility of providing a caregiver or companion during a medical service falls upon both the state and the healthcare provider. For Juan, this meant he could now undertake the tests, and it was incumbent on the health centre to provide a caregiver to act as a companion. It was an important ruling as it recognised loneliness as a global public health issue requiring immediate action and innovative solutions, including companion services.

**not his real name*



Rights and inclusion

It is impossible for societies to reflect the needs of all citizens if basic human rights are not being met. Our work increasingly focuses on lobbying nationally and internationally for intersectional rights that will help create inclusive societies for people of every age.

Thought leader

Commission on the Status of Women (CSW68)

In 2023 HelpAge staff and network members came together to increase the inclusion of older women's issues in the formal agenda of CSW68 (held in March 2024) and highlight the importance of gender-, age- and disability-inclusive social protection programmes to meet the rights and needs of older women. This resulted in the inclusion of older women's perspectives into many events and discussions, helping to bring their voices to the fore.

These voices included Amarsanaa Darisuren from Mongolia, who participated in a side event for the Asian Development Bank and Mongolian government advocating for the inclusion of older women in the design and implementation of social protection programmes. Network member representative Emma Kaliya from Malawi Human Rights Resource Centre represented the HelpAge global network at side events, including one organised by HelpAge International with the International Labour Organization and the government of Ireland, where she delivered the findings from HelpAge's policy report on gender responsive social protection and perspectives of older women in Malawi.

As a result of our lobbying and collaboration as a network, and with others, the final CSW68 Agreed Conclusions Document included references to the:

'full, equal and meaningful participation of older women in decision making and public life, recognising that older women make a sustainable contribution to development efforts'.





Fedaa Qatatahsah/HelpAge International

Convenor

Defending the rights of older Arab women

Over the year HelpAge formed new relationships across the Middle East, specifically targeting women’s rights organisations as the need to protect the rights of older Arab women all too often falls through the cracks.

We initiated a new collaboration with the Arab Women Organisation (AWO), an inter-governmental organisation under the League of Arab States that is interested in long-term collaboration with HelpAge. According to its director, the partnership made them realise that older women had not been on their agenda, a gap they now intend to fill moving forward. At CSW68, HelpAge International CEO Cherian Mathews participated as a speaker in an event organised by AWO and the government of Libya to highlight the importance of the protection and inclusion of older women in response to conflicts and wars in the Arab region.

Convenor

Thought leader

The Global Alliance for the Rights of Older People

HelpAge is one of the founding members of the Global Alliance for the Rights of Older People (GAROP), a network of more than 400 organisations across 80 countries committed to strengthening the rights and voices of older people globally.

As GAROP steering group members, we provided technical inputs and support ahead of OEWGA14, contributing to a joint statement, preparatory briefing sessions and a side event. We also supported the GAROP stakeholder engagement sub-group with technical inputs and advice.

Thought leader

Women Deliver

Women Deliver is a global feminist movement that plays a pivotal role in pushing for global collective action for gender equality. At 2023’s conference in Kigali, Rwanda, a HelpAge delegation collaborated with four members of the global network – Resource Integration Centre, Bangladesh; Maseru Women Senior Citizens Association, Lesotho, Ageing Nepal, Nepal; and Nsindagiza, Rwanda.



We launched our report *Achieving gender transformative UHC fit for an ageing world* → and co-hosted an interactive side event ‘Igniting Intergenerational Power: Advancing Health & Gender Equality for Women of All Ages’.

The side event brought together different actors working on gender and Universal Health Coverage

(UHC) to galvanise collaboration from grassroot to global levels. The outcomes of discussions advocated for building intergenerational connections to address critical issues that unite women of all ages and further promote the inclusion of older women into gender equality spaces, including at the next Women Deliver conference.



Auquis de Pamplona/HelpAge International

Thought leader

UN Convention on the Rights of Older Persons

HelpAge believed that the 2024 14th Open-Ended Working Group on Ageing (OEWGA14) session marked a pivotal ‘make or break’ moment for the UN Convention on the rights of older people. After 13 years of meetings, the time was coming for UN member states to forge a consensus on how to address critical gaps in the protection of older people’s rights.

The annual meeting – which is usually held in April – was moved to the end of May 2024, extending the time available to HelpAge network members to increase their advocacy. We were collectively calling on member states to include a UN Convention on the rights of older people in the list of options to be included in the inter-government negotiated recommendations.

Convenor

Thought leader

Promoting rights across Arab states

Over the last three years HelpAge has created a strong partnership with UNFPA in Cairo to positively influence the policy environment as it relates to older people. Our work started with the production of a regional report, looking at the ageing strategies across six Arab states to see how they measured up against a range of human rights standards. The findings highlighted gaps in a range of political and civil rights as well as a significant absence of participation of older people in policies and national strategies that affected them.

In 2023, we delivered an Arabic-language policy guide aimed at government ministries and civil society organisations, translating the English-language version produced the previous year and building on the above research. We accompanied the guide with demographic reports examining the situation for older people in 14 Arab states including Egypt, Iraq and Libya.

A national workshop was also held in Lebanon in July 2023, in collaboration with our partners at the University for Seniors and UNFPA. The workshop focused on how to involve older people in policy formulation and review as well as legal reform, and was attended by government and civil society stakeholders. We hope that other Arab states will be able to replicate this workshop model, ultimately leading to concrete policy reforms that benefit older people.



Healthy ageing

Across the world, health and care systems are failing to prioritise the needs and rights of older people, putting their lives and wellbeing at risk. Our aim is to promote healthy ageing, maximising everyone's ability to live long and healthy lives.

 Supporter
  Convenor
  Thought leader

Achieving UHC fit for an ageing world

Universal health coverage (UHC) → that meets the needs of older people is a vital component of any fair and equitable society. Our work over the past year saw us strengthen our collective advocacy for inclusive, rights-based UHC, and provided a space to share good practice from across the network.

In the run-up to the UN high level meeting in New York City in September 2023, we developed and delivered an impactful advocacy campaign that secured strong inclusion of older people in the final UHC political declaration adopted by member states.

We developed and leveraged broad alliances for UHC with partners across the fields of age, disability, gender, non-communicable diseases and health equity. We undertook multiple joint activities, including through our new membership and engagement with the Non-Communicable Diseases Alliance and the Global Alliance for Gender Equality and UHC, joint advocacy with the International Disability and Development Consortium, and engagement at the World Health Assembly. This work led to the inclusion of older people in other groups' messaging and contributed to strong outcomes in terms of the final UN political declaration on UHC. These relationships will be built on in the future.

To support action on UHC at local and national levels, we delivered small grants (totalling £18,000) to 15 network members in 13 countries to help them develop national advocacy plans to promote the needs and rights of older people within progress towards UHC. Partners included Mission Armenia, Armenia; Resource Integration Centre (RIC), Bangladesh; Red COENVE, Colombia; Tesfa Social & Development Association (TSDA), Ethiopia; Ageing Concern Foundation and HelpAge International, Kenya; Ageing Nepal, Nepal; Age Nigeria Foundation and Fantsuam Foundation, Nigeria; Centro de Apoyo Social para Personas Adultas Mayores (CASPAM), Peru; Nsindagiza, Rwanda; Red Cross, Serbia; Foundation for Older Persons Development (FOPDEV), Thailand; Univers de Solidarité et de Développement (UNI.SOL.D.), Togo; and Senior Citizen Association of Zambia (SCAZ), Zambia.

The partners used the grants to successfully engage more than 1,600 older people and 180 stakeholders.



Ganesh Bista/Ageing Nepal

“Older people are among those with the greatest need for health and care services, yet are often furthest behind in accessing them. Progress towards UHC presents an opportunity to reorientate systems and services to be fit for an ageing world. This will ensure we meet the needs of older people and reap the benefits of healthy ageing for individuals, systems and societies.”

Camilla Williamson, Healthy Ageing Adviser, HelpAge



YAKKUM Emergency Unit/HelpAge International



Supporter



Convenor



Thought leader

Community-based approaches to healthy ageing in Asia

The SUNI-SEA project (Scaling-up Non-Communicable Disease Interventions in South-East Asia), a collaboration between 10 consortium partners across Indonesia, Myanmar and Vietnam, funded by the European Union's Horizon 2020 programme, came to an end in June 2023.

The project aimed to improve the prevention and control of hypertension and diabetes by strengthening primary healthcare systems and fostering meaningful community engagement.

Over its four and a half-year span, HelpAge's key contributions in the SUNI-SEA project accomplished the following:

In Vietnam:

- Supported 3,400 Intergenerational Self-Help Club (ISHC) members to access improved health services for diabetes and hypertension through partnership between ISHCs and primary healthcare facilities in Vietnam.
- Trained 550 health volunteers, Association of the Elderly and primary healthcare staff on prevention and management of non-communicable diseases.
- Produced a video about community and health facilities collaborating on non-communicable disease prevention and management in Vietnam.



- Facilitated the signing of two provincial-level and eight district-level partnership agreements and plans for national replication, strengthening collaborations and enabling a much larger population of older people to benefit moving forward.

In Myanmar:

1,830 people used the self-care mobile application to self-assess their risks for non-communicable diseases such as hypertension, diabetes, and mental health conditions, which was promoted through 18 Inclusive Self-Help Groups (ISHGs) in three states (Yangon, Ayeyarwady and Mandalay) and 56 villages in Shan state.

Globally:

Established a global technical working group to create a comprehensive **resource package for community-based approaches to healthy ageing** → drawing on resources from the project and from HelpAge networks around the world, which is now being adapted and used in a number of countries.



Convenor

Creating a global community of healthy ageing practice

In 2023 we moved forward with plans to launch a platform to convene a vibrant global community of practice on healthy ageing, funded by Age UK through Age International.

We worked with network members to develop a co-creation plan and conducted consultations with both internal and external stakeholders, including network members, regional representatives and leaders of network learning groups.

An interim steering committee of network members was established, and in collaboration with the HelpAge coordination team, we designed the platform. We consulted with more than 100 network members, country offices and partners on various aspects, including the initiative's key value propositions, thematic action focus areas, governance structure and more. In preparation for the launch, we selected members for a steering committee who will co-lead for the thematic action groups.

By the end of March, more than 120 network members had engaged in the co-creation of the platform, sharing their skills and time to contribute to its design and delivery. The Healthy Ageing Platform launched in April 2024, building capacity, sharing knowledge, connecting partners and driving collective action on healthy ageing with and for older people.



Supporter

Developing innovative community-based long-term care systems in Vietnam

HelpAge International in Vietnam along with partner Vietnam Association of the Elderly (VAE) implemented two key projects to enhance integrated and inclusive social protection and care for older people. The first project, funded by the Asian Development Bank, focused on developing a community-based long-term care system in two provinces. This initiative provided home care services to 72 older people with limited mobility, with 100% of participants reporting satisfaction with the care received from community caregivers and case management groups.

The second project, funded by UNFPA, aimed to promote integrated and inclusive social protection for older people within the community. By the end of the project in December 2023, 31 older people with limited mobility had received home care services. This approach was highly appreciated by the older people, their families, and local authorities.

Both projects successfully established a case management system, recruiting case managers and community caregivers who participated in monthly community-based meetings. HelpAge also conducted training sessions on case management systems, clinical skills and care techniques, equipping caregivers with the tools they needed to provide quality care services. As a result, 103 older people began receiving care.

Additionally, under the UNFPA-funded project, 23 instructional videos were produced to provide guidance on basic care knowledge and skills. These videos cover essential topics such as hair washing and bed bathing, early recognition and prevention of pressure ulcers, assisting hemiplegic older people with mobility and dressing, providing first aid for choking, and maintaining oral hygiene.

Case study

Fredrick's mission for disability support

Fredrick Mtoi, 78, is chairperson of his local Older People's Council in Korogwe District, Tanzania. In December 2023, he took part in assistive technology training for community health workers organised by AFRIWAG, a HelpAge partner.

Frederick put his new-found knowledge to work and, in collaboration with local government leaders, identified 149 people with various disabilities from seven local villages. He brought in others from the Older People's Council to support him and created a team to seek support from different stakeholders to obtain assistive products for those who needed them.

In partnership with the District Commissioner's Office, they successfully acquired ten wheelchairs for people with mobility challenges, supported by the Lottery Lions Club National Microfinance Bank. The wheelchairs were distributed to people from six villages, with two left at Mombo Health Centre to help people with mobility issues when they visit for health services.

"I walked on foot through all seven villages tirelessly, across hills and valleys despite my old age, to ensure we identify people with disabilities and help them. It was not an easy task, but now I am happy that at least a few people with disabilities, especially my fellow older people, have started receiving assistance."

Thank you very much for this project; we hope it will go further by distributing more assistive devices."



HelpAge International



Income security

Too many older people around the world are excluded from employment opportunities and social protection systems, denying them the opportunity to be self-supporting – or to access financial support such as pensions when they need them. We work to ensure governments put systems in place that promote and protect sustainable incomes that enable people to live a good quality of life as they get older.



Supporter



Thought leader

Food, Fuel and Finance Crisis (3Fs)

In April 2023, we published a multi-country study *“Things have just gotten worse”* → which focused on the impacts of the Covid-19 pandemic, Ukraine war, climate change and other conflicts causing global economic and social strain.



The study revealed how the Food, Fuel and Finance crisis – the 3Fs – had taken its toll on older people worldwide. The overarching report was supported by 10 country-specific policy briefs that were used by our partners for advocacy, as well as being shared on the well-reputed technical platform socialprotection.org →

Policy dialogues advocating for interventions in support of older people and their rights were conducted among multiple stake-holders, covering issues from improvements in social protection to the encouragement of community-level initiatives. Many participants supported this policy work with awareness raising campaigns through social media and other channels.

Examples of the work carried out under the 3Fs project include an initiative by Life Makers Meeting Place Organization (LMMPO) in Yemen who, in August 2023, organised two sessions in the Aden Governorate attended by government representatives, local communities and civil society. These spurred dialogue and agreement on the key challenges and led to the identification of solutions to address them.

Similar sessions were also organised by our partner Coalition of Services of the Elderly, Inc. (COSE) in the Philippines, resulting in collective efforts for drafting an ‘Older Persons Policy and Legislative Agenda’, including a call for an inflation-adjusted universal social pension.



Supporter



Thought leader

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

Early 2024 saw the conclusion of the eight-year AFFORD programme, funded by Irish Aid. This programme worked through 128 OPAs across Ethiopia, Malawi, Mozambique and Tanzania, supporting older people to come together and engage service providers, local authorities and government to address gaps in services.

Successes that arose from AFFORD included the following:

- In Tanzania, the creation of a National Older People’s Council enabling OPA members from selected regions to engage with members of parliament and Parliamentary Portfolio Committees on issues affecting older people.
- In Malawi, an **Older Persons Bill** → was passed by parliament, establishing a comprehensive framework for community-based and home-based care, ensuring professional assistance and secure living conditions. It also includes provisions for financial aid, granting monthly stipends to older people nationwide. By enshrining legal protections and support mechanisms, this bill signifies an important step towards inclusive governance and social justice.
- In Zanzibar, we were successful in advocating for an increase in the old age pension from 20,000 shillings to 50,000 shillings.
- In Ethiopia, we achieved success by advocating for the creation of a government department exclusively for older people, providing them with a platform to address their issues and needs directly.
- In Mozambique, the social protection strategy changed from only giving support based on income to a new approach that helps people at different stages of life. This new plan includes grants for children, older people, and people with disabilities.

The biggest success of the AFFORD programme was empowering older people in OPAs across the four countries by enhancing their knowledge, enabling them to articulate their concerns, and facilitating their engagement with various levels of government.



Mahefer Haileselassie Tadese/Fairpicture/HelpAge International



Supporter



Thought leader

AFFORD starts to ROAR

In November 2023, HelpAge convened 11 partners from the four AFFORD countries – Ethiopia, Malawi, Mozambique and Tanzania – to finalise a proposal for the development of a new project that would build on the work of the last eight years. Irish Aid agreed to allocate a fourth phase of funding and to set up ROAR – Realising the Rights of Older People through Inclusive Social Protection Systems, Accountability and Resilience Strengthening – to extend social protection monitoring work, building on the achievements of the previous AFFORD project phases.

With our partners, we have secured funding for three years to achieve:

- Policy influencing and engagement with government officials for the design, implementation and strengthening of national age- and gender-inclusive, adaptive and shock responsive social protection systems and programming.
- Awareness raising on the ratification and implementation at national level of regional protocols on the Protocol to the African Charter on the Rights of Women in Africa (the ‘Maputo Protocol’), the Protocol on the Rights of Older Persons, and on the Right to Income Security and Social Protection.

- Training to strengthen digital literacy skills for older people, especially older women.
- Creating and supporting livelihood opportunities for older people, through the establishment of self-help groups to improve incomes for older people.
- Building intergenerational collaboration and understanding to create protective and peaceful environments for older people.
- Training focal people on para-legal frameworks and creating referral pathways to support older people to address incidents of abuse, violence and discrimination.

This work will be rolled out through partnerships with local organisations, HelpAge global network members and partners in the four countries. We also aim to collaborate with other age-focused organisations in order to place older people and national governments at the forefront of designing and implementing inclusive policies and programmes that enhance the lives of older people.



Shutterstock

Supporter

Thought leader

Improving Bangladesh's social pension programme

In 2023, as part of a strategy to improve the Old Age Allowance programme, Bangladesh's Department of Social Services agreed to move forward with HelpAge's recommendations to start the roll-out of OPAs.

Based on an extensive study conducted with funding from the World Bank, HelpAge had previously proposed the development of OPAs as an intervention that could improve the income security and overall wellbeing of beneficiaries of the Old Age Allowance programme, the country's largest anti-poverty cash transfer for older people.

Using guidance documents developed by HelpAge – covering the recruitment of the national implementation agency and an operations manual – the roll out began of 400 OPAs in six districts, potentially supporting as many as 40,000 older people. In the longer term, we are hopeful that the government will scale up this concept across the country creating opportunities for all of Bangladesh's older people to be included in OPAs.

Case study

Restoring Okoya's pension and livelihood

Okoya Paul, 83, and his wife were living in Lunik village, Uganda. In 2021, the couple were enrolled on the government's Senior Citizen Grant, and they started receiving the social pension they were entitled to.

In 2022, Okoya's wife passed away. However, when her name was removed from the paperwork for the grant, Okoya's was also removed. Despite several visits to the pay point – which meant he had to sell his goat to pay for transport – Okoya could not convince the authorities that he was entitled to a pension.

With the support of a HelpAge project focused on strengthening accountability and improving accessibility to national social protection programmes in Uganda, Okoya was able to escalate his complaint to the district's Community Development Officer, who himself filled out the complaint form.



HelpAge International

This led to Okoya receiving a back payment of 150,000 Uganda shillings – money he used to replace his goat and cultivate the land he uses to grow maize and groundnuts.

Climate change

The climate crisis affects everyone, but its impact is most severe on those living in low- and middle-income countries, despite them contributing least to its causes. Nearly 68 per cent of the world's older people live in countries where they face pronounced vulnerability to extreme weather events such as cyclones, flooding, droughts and heatwaves. Older people are more vulnerable to the health effects of climate change, including respiratory problems from contaminated air and heat-related ailments during high temperatures.



Jorge Panchoaga/Fairpicture/HelpAge International

Thought leader

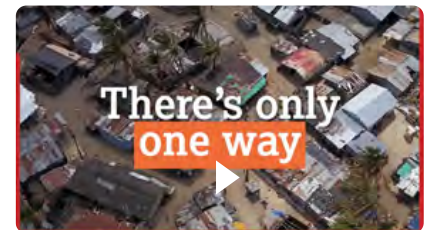
Lobbying for climate action

In 2023 we moved our advocacy on climate action to new levels, taking part for the first time in COP28 in Dubai, as well as in Africa Climate Week in Kenya and the Asia-Pacific Climate Week in Malaysia. These offered opportunities for us to engage and lobby for older people's rights to be included in climate discussions and created positive learning and networking experiences. It opened doors to potential donors and other organisations, and enabled us to socialise HelpAge's mission and objectives with the wider climate change community.

The attendance of HelpAge's Climate Change Adviser at COP28 in Dubai highlighted our increased commitment to raising the visibility of older people in the process to combat climate change. This first participation in COP discussions created an opportunity to gather ideas and information about how to increase our impact in future years.

At Africa Climate Week 2023, HelpAge along with Kenyan network members Ageing Concern Foundation, KARIKA and Pastoralist Integrated Support Programme (PISP) advocated for the inclusion of older people in climate actions, emphasising age-inclusive policies, accessible climate finance and the development of age-friendly infrastructure. Through our participation in various side events, we emphasised the importance of intergenerational dialogue, built partnerships and highlighted the need for capacity building and awareness raising among older populations.

Additionally, we showcased videos at the conference and on social media, featuring footage from the humanitarian drought response in the Horn of Africa →.



Ahead of COP28, HelpAge was represented at the Asia-Pacific Climate Week, held in Malaysia in November 2023, by our Thai network member Foundation for Older Persons' Development (FOPDEV). Our Climate Change Adviser also participated on a panel on intergenerational action to strengthen climate resilience.

Thought leader

Taking older people’s rights to COP28



Climate justice in an ageing world
Discussion paper



In November 2023, ahead of COP28, HelpAge launched the discussion paper *Climate Justice in an Ageing World* → reflecting on the absence of the mega-trend of global ageing in climate change debates. The paper provided concrete facts about how older people are disproportionately affected by climate change and their role in contributing to climate action.

The paper makes five key recommendations for action to governments, donors and the international climate community:

1. Integrate ageing into climate analysis.
2. Strengthen life-course resilience through targeted public policies at the national level.
3. Empower older people in the transition towards a just low-carbon and resilient future.
4. Support intergenerational solidarity.
5. Tackle injustice by addressing intra-and inter-country carbon inequalities.

We used the report to connect with the Stockholm Environmental Institute, with whom we will create a series of webinars for 2024 to prepare for COP29 in Azerbaijan.

Convenor

Bringing generations together for climate action: lessons from Nepal and Uganda

Working together across ages can make our response to the climate crisis stronger, recognising the impact it has on all age groups and the different solutions they can offer.

Between August 2023 and March 2024, HelpAge and Restless Development, a youth-focused INGO, worked with a researcher from Newcastle University to launch a pilot project in Nepal and Uganda. The project brought groups of younger and older people in urban and rural areas together to discuss how climate change affects them and their communities →, including their health and wellbeing, livelihoods and cultural practices. Each dialogue lasted around three hours and brought together between 10 and 20 people for lively discussions and group activities. The dialogues encouraged participants to discuss coping strategies and ideas for future action.



To help create sustainable outcomes, local partners in Nepal and Uganda could access small grants to support local climate actions discussed at the meetings.





Ganesh Bista/Ageing Nepal

In Nepal, this resulted in a series of public inter-generational dialogues on climate change promoting the need for inclusive, locally-led climate action to be supported by local government and civil society.

In Uganda, partners provided fruit trees and organic manure to everyone who participated in the dialogues. This was in response to participants' concerns relating to food security and the loss of tree cover.

You can watch the discussions here: www.youtube.com/watch?v=P2qI2Pt2s2k →



The fascinating insights from these discussions are now being used to design a follow-up project with Newcastle University in Bangladesh and Vietnam. Additionally, a larger joint funding proposal with Restless Development and Newcastle University is being developed for donor engagement to replicate this approach in other high-climate-risk, low- and middle-income countries.

Sangita Maharjan took part in the dialogue alongside older people from her region in Nepal:

“It was painful to hear some of the stories from older people – they shared how in the last 30 years, more than half of the forest areas have been cleared. Rivers are dried completely or polluted to their core. They have failed to see any sort of accountability from local or national governments. Parents from rural areas are compelled to send their children to urban areas for livelihood since agriculture production is very low now due to climate change. While sending children to urban areas, they have to manage high interest loans which adds to their financial burden. These were just a tiny fraction of the immense learnings and reflections we could capture through our conversations.”

“The intergenerational dialogue also revealed the diverse perspectives across the younger generation and the older generation. I saw young people seeking solutions with an optimistic view, with support from older generations, who were looking to contribute through their lived experiences. There is no doubt that young people have passion, inspiration, energy, positive attitude and hope, and when supported with the immense knowledge and lived experiences that older people bring, there’s a strong possibility of positive change.”

Building climate resilience for pastoralist communities in Ethiopia

Pastoralist communities in Ethiopia have long been affected by the changing climate, as livestock are killed off by droughts and pastures become harder to find. When cattle die (as 80 per cent of herds did in the most recent droughts), so does any chance of an income.

HelpAge collaborated with partners SOS Sahel Ethiopia in the Borena region, and Rift Valley Children and Women Development Organization (RCWDO) in East Bale, to develop programmes that would support pastoralist communities to build resilience to climate change through diversified income generation and mapping of drought areas.

We engaged community members to gather information on the areas they believe can provide grazing during drought. This information was digitalised to produce satellite maps indicating the best areas for grazing when drought hits. Since May 2023, the maps have been distributed to 3,500 households three times per month. Discussions with government and community representatives revealed that the maps are a breakthrough in terms of providing information on where pasture is available.

On income generation, partners have been helping pastoralist communities to build skills and diverse incomes from projects including beekeeping and aloe vera soap production.



Recovering from floods in Pakistan

Pakistan is ranked as one of the ten countries most vulnerable to climate change, according to the Germanwatch Global Climate Risk Index. By mid-2023, communities were still struggling to recover from the devastating monsoon floods of the previous year. Working with the UK Disasters Emergency Committee (DEC) via Age International, we undertook several actions to implement climate change-related mitigation measures.



HelpAge International

We worked with policymakers in Sindh and Khyber Pakhtunkhwa province to draft an inclusive climate change policy and adaptation plans and actions on mobilising the community, including through OPAs and Community Support Groups. We also held a national seminar on climate change and its impact on older people with 149 stakeholders from government, civil society and academia.

In addition, 125 climate-resilient groups were established under OPAs in three districts, where 4,700 older women and men participated in various climate-related actions. The groups received training on climate-resilient practices and undertook age-sensitive vulnerability assessments, which enabled them to identify and address the specific challenges posed by climate change. Many OPAs campaigned for tree plantations to be set up in flood-affected areas – and they have already planted around 61,500 trees.

Case study

Intergenerational knowledge sharing for water security

In Rajasthan, India, HelpAge network member Gramin Vikas Vigyan Samiti (GRAVIS) has developed Intergenerational Learning Groups (ILGs) to exchange knowledge between older and younger generations. In these groups, older people can share their experience and traditional knowledge, including indigenous methods of collecting and storing rainwater through rainwater harvesting structures.

Over the centuries, people have lived in the desert in a sustainable manner and devised methods for dealing with water scarcity. However, when the government introduced piped water and hand pumps in the name of safe drinking water, these methods fell by the wayside. Faced with severe drought, inadequate supplies of piped water, and depleted or contaminated groundwater, GRAVIS believes it is essential to revive traditional rain harvesting systems, building structures that are technologically sustainable and can be built at low cost. Moreover, by using these structures, people can achieve water security and therefore self-reliance.

Some examples are:

- A *taanka* is a small underground rainwater storage cistern that captures rainwater from rooftops, a courtyard or natural or artificially prepared catchment. The stored water can be used by one family, or a small group of families, for four to six months.

- A *naadi* is a human-made village pond that collects rainwater from surface runoff. It is accessible to everyone in the village, as well as livestock and wildlife, and can be used for replenishing depleted *taankas*.
- A *beri* is a small well, used to collect rainwater from a catchment specially created for the purpose of supplying drinking water.

Over the past year, ILGs have organised more than 150 training sessions on water conservation and management in schools and villages, attracting nearly 3,000 community members. Each ILG consists of 12–15 women from various age groups, with nearly 1,000 women participating in these sessions.

This work was supported through the Sponsor a Grandparent scheme of HelpAge's UK partner, Age International.



GRAVIS



Inclusive humanitarian action

2023 was a year of heightened political crisis, with Russia continuing to wage war on Ukraine and brutal violence in Gaza following the October 7 attacks. Parts of Türkiye and Syria were devastated by a 7.8 magnitude earthquake, while countries including Afghanistan and Venezuela struggled with political insecurity and economic turmoil.

Gaza

The devastating Hamas-led attacks on Israel on 7 October 2023 significantly intensified crisis in the region, with the response by the Israeli Defence Force resulting in close to 33,000 Palestinian deaths by the end of March 2024.

The escalation in violence has created an extremely volatile and difficult working environment for all our partners. The Gaza City offices of our long-standing partner, El Wedad, were destroyed on 14 October 2023, the second day of the Israeli Defence Force's incursion.

Staff members – many of them displaced when the conflict started – managed to regroup and start delivering water to those in need.

As the conflict progressed, HelpAge provided ready-to-eat meals and food baskets through our partner Palestinian American Research Center. However multiple displacements of older people, coupled with an inability to bring goods through border crossings, made it extremely difficult to carry out work on the ground. As of March 2024, there were over 1.7 million people displaced in Gaza and in need of humanitarian aid.

Although limited information was available, we undertook **advocacy and communications** → to highlight the impact the crisis was having on Gaza's older people, developing key messages, public statements and briefings. In addition, we coordinated and participated in meetings with key stakeholders such as the UK Foreign, Commonwealth and Development Office to ensure the perspectives of older people were included in planning, and actively supported and promoted global joint NGO statements.





Dmytro Maksymenko/HelpAge International

Ukraine

As the war in Ukraine continued to rage, we focused on both supporting older people on the ground, and on advocating for reform to better protect their rights nationally and internationally.

Home-based care and community support

Programme work with partners focused on building a comprehensive home-based care system for nearly 30,000 older people across the country. This provided regular home visits by trained social care workers, complemented by a variety of support services tailored to meet individual needs, such as providing assistive products, hygiene kits and cash assistance, as well as mental health and psychosocial support. This work was carried out via our partners – Blago, Caritas Lopatin, CF of Borys Voznitskiy, Help & Hope, Human Rights Movement of the Donbass, Inhuletska Raionna Organizatsiya Veteraniv, Mission Kharkiv, Ptaha, SoS Civil Defence and Veterans of Chernobyl. When specific needs could not be met directly, social care workers and protection staff made referrals to organisations including the World Food Programme and Humanity and Inclusion. These combined efforts provided a lifeline to thousands of older people, ensuring they received vital care and support during this challenging time.



Supporter

We also operated 11 community safe spaces across Ukraine, which offered activities to boost physical health and emotional wellbeing including aerobics, Nordic walking, and arts and crafts. Participants received professional mental health support from qualified psychologists. These spaces became essential hubs where displaced people could forge new connections in their host communities. Over the year, more than 7,000 people regularly attended these centres across Ukraine.

Aspirations for EU membership

As Ukraine advances toward EU membership, a unique opportunity has emerged to push for change throughout the country – which is now home to the largest population of older people in the world affected by war and displacement. To encourage reforms that secure the rights and needs of older people, European network members, along with our

supporting members Age International, HelpAge Canada, HelpAge Deutschland and HelpAge USA, worked closely with HelpAge's office in Ukraine and Ukraine network member Starenki Foundation to clearly set out priorities for older people in Ukraine in the context of reform, recovery and EU enlargement.

The collaboration succeeded in putting the topic of demographic changes and older people's rights in Ukraine on the agenda of senior EU and international stakeholders. HelpAge has been invited to support as the Ukrainian government develops strategies and policies relating to older people, a key role that will help enhance the wellbeing of older people in years to come.

Case study

Oleh's journey of hope

Oleh Shcherbakov's experience with war started in Lysychansk, in eastern Ukraine, when the 2014 Russian incursion claimed the life of his only son. The tragedy was as devastating physically as it was emotionally: since then, Oleh has had two strokes, resulting in partial paralysis and a leg amputation. Evacuated with his wife to a shelter in Dnipropetrovsk in 2022, Oleh is now facing a new kind of isolation living in an inaccessible building with high stairs, no ramps and no way to leave his living space. His pension, equivalent to roughly £40 per month, falls woefully short of covering his basic needs for medication and food.

Through our project aimed at supporting older people who are isolated and have low mobility, Oleh is now regularly visited by an assigned HelpAge community worker who provides psychosocial support and information about local social services. With the community worker's assistance, Oleh learns stress management tools and techniques that relieve his anxiety and stress.

“Tetiana's (community worker) visits are a source of immense hope for both me and my wife. She provides care and attention that we so desperately need. She gives us information on where we can receive support, how we can take care of bureaucratic procedures regarding

disability status or various services and allowances. And she is always ready to lend a listening ear. We always look forward to these visits.”



HelpAge International



Hope Revival/HelpAge International

Türkiye/Syria

A 7.8 magnitude earthquake hit Türkiye and Syria in February 2023, killing more than 40,000 people and devastating entire cities. Between April 2023 and March 2024, with the help of our partners, HelpAge was able to deliver nine response projects, reaching a total of 120,873 people affected by the earthquake. This meant that 62,434 people (over a third of whom were over the age of 60) could access health services through our partners' primary healthcare centres and mobile clinics, and that 2,052 older people received assistive products to increase their levels of independence and wellbeing.

“My mother suffers from severe heart problems and needs regular blood pressure measurement. We live alone and face challenges accessing healthcare services. The mobile clinic brought healthcare to our doorstep. We no longer struggle to get to the hospital; they come to us. It's a lifesaver!”
Project participant, Türkiye

Supporter

In the wake of the Türkiye/Syria earthquake we worked extensively with network members Hope Revival Organization (HRO), the Syrian Expatriate Medical Association (SEMA), and our partner Action for Humanity (AfH), to help them deliver aid for older people with and without disabilities.

We provided training for 18 people from these partner organisations to cover humanitarian inclusion standards, and on how to design age-inclusive mental health and psychosocial support (MHPSS) services in emergencies. We also supported our partners to design cash interventions that are suitable for older people.

As a result:

- Partners successfully delivered seven age-inclusive programmes in northwest Syria.
- Partners are now collecting Sex, Age and Disability Disaggregated Data (SADD) across their programmes (vital for understanding the differentiated impacts of disasters and how well programmes address this).
- For the first time in 13 years of humanitarian response in northwest Syria, there is data on the situation of older people generated by the needs assessment carried out by our network members HRO and SEMA, and our partner AfH.

HelpAge also collaborated with our partner AfH to explore how harsh life has become for older people in northwest Syria after 13 years of conflict and the February 2023 earthquake. The report, *Roles reimagined: Stories of challenges and self-reliance from older people in northwest Syria* → sheds light on how a rapidly shifting socio-economic landscape and transformation in societal norms have fundamentally changed the dynamics of care for older people in the region.



Afghanistan

Afghanistan remained a country in turmoil, where continued conflict and political instability were compounded when an earthquake hit Herat province and a drought displaced thousands. In 2023 we collaborated with Humanity and Inclusion (H&I) to provide much-needed support to the country's older people and other groups, including those with disabilities.

We were able to support H&I's Emergency Mobile Teams, who travelled far and wide over dangerous territory to deliver post-trauma care, physical rehabilitation, mental health and psychosocial support services and disability mainstreaming activities, targeting people with disabilities and older people. The team also carried out all-important Explosive Ordnance Risk Education services, holding community sessions to help people understand the risks posed by the widespread presence of explosive devices. Our support also enabled H&I to provide multi-purpose cash assistance to support those who had been directly impacted by the earthquakes that hit Herat in October. This intervention allowed project participants to meet their immediate needs and address their protection concerns.

Thought leader

HelpAge and H&I delivered training in Kabul and Herat to local and international NGOs and UN agencies focused on ensuring greater inclusion and protection of older people and people with disabilities across the country. The training aimed to enhance understanding and practical steps for disability and age inclusion in humanitarian contexts, emphasising the importance of mainstreaming disability inclusion.

Venezuela and Colombia

Economic collapse, political turmoil and escalating violence have forced millions of Venezuelans to flee their homes, with an estimated nearly three million seeking refuge in Colombia.

Over the last year, 143,262 refugees and members of host communities in Colombia's border areas of Casar, La Guajira, Vichada, and Bolívar State in Venezuela were supported through our programmes. This is more than twice the number we initially hoped to work with, thanks to our partners, Secretariado de Pastoral Social de Riohacha, La Guajira, and Vicariato Apostolico de Puerto Carreño (VAPC).

A crucial part of the programme was the community psychosocial support model aimed at older people and people with disabilities, provided by a network of volunteers trained in psychological first aid and supervised professionally. Assistive products including glasses, canes, wheelchairs and walkers were also provided for people with disabilities. To spread the word, advocacy and communication activities were carried out through local radio, social networks, text messages and advocacy groups, reaching over 100,000 people.

In addition, almost 20,000 people were supported with access to safe water and sanitation kits, as well as home visits from community volunteers who helped teach hand washing, water purification techniques, use of masks, gel and sanitising alcohol, and the need for the Covid-19 vaccination.

More than 22,000 people from families leaving Venezuela received food kits and information on healthy food habits, with hot meals made available for priority older people. In Colombia, Cash and Voucher Assistance for food support, designed according to UNHCR standards, was delivered to over 18,000 people to meet their basic needs. This assistance allowed recipients to make their own choices and prioritise their needs according to their specific circumstances.



Myanmar

The situation in Myanmar has been steadily worsening since 2021's military coup. Unfortunately, 2023 saw a brutal escalation in violence and insecurity, coupled with natural disasters, leading to significant destruction, displacement and threat to life for millions of people across the country.

Against this highly insecure backdrop, our Myanmar team worked hard to support communities. Our approach is to train community volunteers so they can then support their local villages, lessening the need for staff to undertake dangerous journeys across the country.

Working in partnership with the UN Fund for Population Activities (UNFPA), we rolled out training for 308 volunteers through Inclusive Self-Help Groups and Township Network Committees, who went on to distribute shock-responsive cash transfers to more than 7,000 older people and people with disabilities, as well as much-needed psychosocial support. In the southeast of the country, we were able to successfully support over 10,000 internally displaced people with a series of cash transfers.

We were also able to train 308 more community volunteers who provided mental health, psychosocial support and home-based care to 2,000 older people and people living with disabilities in their communities.



Convenor



Thought leader

Community-Based Disaster Risk Management in Vietnam

In Vietnam, we worked in a variety of ways to get the rights of older people during disasters legally recognised by the government.

This involved training partners and other stakeholders on the needs, vulnerabilities, capacities and contribution of older people. We also held national and provincial advocacy workshops on how to include older people in disaster response, developing national guidelines and a checklist on best practice.



Duc Le/HelpAge International in Vietnam

With close coordination with other consortium members and partnership with the Vietnam Association of the Elderly in three provinces, the project contributed to the implementation of the decree 'Improving Community Awareness and Community-Based Disaster Risk Management to 2030', approved by the Prime Minister.

Case study

“¡Ahora tenemos agua para todos!” (“Now we have water for everyone!”)

In 2023, Venezuela faced extreme drought due to a particularly strong El Niño phenomenon, exacerbated by climate change. The increased temperatures led to a loss of crops and livelihoods, forest fires, and rivers and streams drying up. The lack of access to drinking water increased water-borne diseases including malaria, parasites, dengue, diarrhoea and psoriasis.

Through an emergency response facilitated by our supporting member Age International and funded by the Start Fund, we were able to provide sustainable access to drinking water across six communities. HelpAge worked with CADENA, with the support of two local grassroots organisations, Manitos De Dios in Ciudad Bendita and Arilis Bello in Las Mercedes, to repair three broken wells and construct three new ones.

To ensure the sustainability of the project, simple but effective solar-powered machines were donated to the above two organisations, which then created water committees and a network of volunteers to monitor the operation of the wells and keep them running. Each household signed an agreement to contribute US\$1 every month to purchase salt and maintain the well.

Joel Gonzalez, 39, has a mild intellectual disability that has prevented him from maintaining a stable job. However, through the project, Joel's community agreed to provide him with regular work in charge of managing the hoses that run from the water storage tanks to supply homes with water. This means Joel is currently earning 10 bolivars (about US\$0.27) for each house that he stocks with water each week. This income is a great help not only for Joel, but for his entire family who live in very difficult conditions.



Ganesh Bista/Ageing Nepal

Convenor

Strengthening age-inclusive humanitarian coordination systems

We made a significant impact on our humanitarian coordination system by positioning Age Inclusion Specialists in Ethiopia, Moldova, northwest Syria, Türkiye, Ukraine and Venezuela, supported by our new Global Age Inclusion Specialist. Some of the successes include:

- standardising the collection of Sex, Age and Disability Disaggregated Data (SADD) above 60 in the protection working group in Moldova
- reaching 100 humanitarian organisations through capacity building on ageing issues in Ethiopia
- developing technical guidance on the inclusion of older people and people with disabilities for the UN humanitarian coordination team in Venezuela. We also continued to provide technical support on age inclusion to the Global Protection Cluster, an international body that coordinates protection for conflict-affected populations, ensuring their safety, dignity, and rights.

Supporter

Helping partners SHAPE their humanitarian response

The SHAPE (Strategic Humanitarian Assessment and Participatory Empowerment) framework is a comprehensive process that helps organisations identify strengths and weaknesses in their humanitarian approach.

HelpAge believes that improved understanding of the SHAPE principles has the potential to enhance humanitarian response, so we have adopted it into our work and customised it to deliver an age-inclusion lens.

In 2023, we rolled out SHAPE training with 16 partners in Colombia, El Salvador, Ethiopia, Indonesia, Kenya, Nepal, the Philippines, Somalia, South Sudan, Sri Lanka, Syria, Venezuela and Zimbabwe.

We will continue to support these partners over the next two years, helping them become better equipped to advocate for the inclusion of older people in humanitarian planning, better able to administer programming and monitoring, and better prepared to respond with greater speed and effectiveness before and immediately after a disaster strikes.

When surveyed, staff members from our 16 partners expressed high levels of satisfaction with the SHAPE process because they felt that they were being invested in as organisations, and as individual professionals, which would improve the quality of their programming and help them source new funding streams.

Thought leader

Research – age inclusion in humanitarian nutrition

HelpAge undertook research into the inclusion of older people in humanitarian nutrition responses and produced the report,

“I go to sleep on an empty stomach” Improving the inclusion of older people in humanitarian nutrition planning and response →.

The research highlighted the challenges of including older people in nutrition responses, signposted available guidance and tools, and identified practical recommendations that could enhance the provision of nutrition support in humanitarian settings.



“I go to sleep on an empty stomach”
Improving the inclusion of older people in humanitarian nutrition planning and response



Our values



Transformation and localisation at HelpAge

As part of our *2030 Strategy* →, launched in 2020, we made a strategic decision to begin to address the structural inequalities felt across the INGO sector, stepping away from leading the implementation of programmes, and passing this responsibility over to our partners and network members.

Throughout this report, we have marked the new ways in which we are framing our work: as supporter, convenor and thought leader, whereby we leverage our reputation, influence and distinct position as a globally connected organisation and network, while supporting others to lead. Our goal is to see power transferred to where it truly belongs – into the hands of local people, communities and the organisations that work alongside them.

What does this mean for HelpAge's work?

We are committed to creating impact for older people by working in partnership with organisations at local, national, regional and global levels. Our goal is to create a broader movement for change for the rights and wellbeing of older people.

In practical terms, we are doing this by:

- Working with and alongside members of the HelpAge global network and wider partners, ceasing direct implementation of programmes.
- Investing our partners with more power and control over how we allocate and spend resources, including sharing indirect cost recoveries received from institutional grants.
- 'Localising' HelpAge's 11 country offices through different options, including supporting them to become independent self-regulated organisations, operating as social enterprises, formation of ageing centres within existing national NGOs or platforms, and coalitions that promote the rights of older people.
- Ensuring we seek regular feedback from partners on how to make the partnership approach work for them.
- Providing training tailored to partners' requests, as well as facilitating peer-to-peer connections that will help strengthen the wider movement working for the wellbeing of older people.
- Supporting partners to do their own advocacy by ensuring they receive the technical and strategic support they need to successfully deliver their own advocacy campaigns.
- Developing more regular interactions with like-minded organisations working on partner-led programming.



Ivanka Kate Yakovyna/HelpAge International

Our actions so far:

- In March 2024, we conducted a partnership feedback survey where we sought views and recommendations in relation to HelpAge's approach to partnership and collaboration. Partners provided feedback on partnership relationship and dialogue, including highlighting areas for improvement, particularly in resource and skill sharing. The survey results will guide us in the year ahead. The survey will be conducted annually.
- We are reviewing all our policies and procedures to bring them in line with our commitment to partner-led programming. As part of our commitment to share resources with partners, we developed a policy on how we will share indirect cost recoveries with partners.
- In 2023, we launched a digital monitoring, evaluation, accountability and learning (MEAL) platform. This will curate monitoring and evaluation data and track the outputs, outcomes and impacts of projects and partnerships. It helps us quantify and communicate our organisational impact through a results framework and assists in data-driven analysis. This way we are able to better capture, report and analyse our outcomes and impact. Alongside, we further revised our results framework to better reflect our commitments to equitable partnership, convening and thought leadership work.
- As we progress in our journey, we are guided by an advisory group, called Indaba, composed of network members, partners and critical friends. The group meets on a quarterly basis to advise on issues related to locally-led development and partnership.
- We also sought to share our experience and learnings in the wider sector. HelpAge is part of the Re-Imagining INGOs (RINGO) Board Action Pod, for example. We **shared our experiences** → in a series of **external blogs** →. HelpAge is also a signatory to the **Charter for Change** →, which outlines commitments for INGOs to implement to address imbalances and inequalities within the global humanitarian system. HelpAge regularly shares experiences and progress on the eight points of the charter, which include direct funding, partnerships, transparency, recruitment, advocacy, equality, support and promotion.
- As part of systems upgrading, we introduced a customer relationship management system, called HelpAge Connect, to manage relationships with partners, network members, donors and other stakeholders. This is critical for a globally distributed, network-oriented organisation.

Our commitment to localisation

From global to local leadership

1 April 2024 marked the launch of HelpAge Moldova and HelpAge Tanzania, two former HelpAge country offices. They now join the HelpAge global network, as independent and autonomous organisations.

“Our local status enables us to navigate governmental processes more effectively, fostering collaborative relationships and driving policy reforms aligned with the needs of our community. This shift has empowered us to advocate for meaningful changes and initiatives that directly benefit older people in Tanzania.”

Smart Daniel, CEO of HelpAge Tanzania

The last year also marked:

- Significant milestones with the official registration of several key organisations:
 - Foundation for Inclusive Development (FAID) in Pakistan
 - AGE Myanmar in Myanmar
 - The HelpAge Advocacy Network Uganda (HANU) in Uganda, with the collaboration of all eight Ugandan members of the HelpAge global network.

Our efforts extend beyond registration and these organisations now have robust strategies, dedicated teams, local governance structures and a clear identity, positioning them to effectively address the needs and improve the lives of older people in their respective regions.

- The strategic decision to support the establishment of an Ageing Unit within our network member AMEL Association in Lebanon
- The development of a Terms of Reference for the ‘Network of HelpAge Partners in Bangladesh’. A strategy workshop took place in March 2024, where members developed an action plan for a period of two years, covering activities on advocacy, capacity building, fundraising and communication focusing on ageing issues and older people in Bangladesh.



HelpAge global network

At HelpAge, the global network is central to our operations, uniting 199 organisations in the mission of creating a fairer world for older people. The network collaborates to strengthen national, regional, and global influence around issues of ageing, sharing information, knowledge, and best practices to inspire a movement for change. Our partnerships and support from network members are key to our ability to deliver programmes and activities.

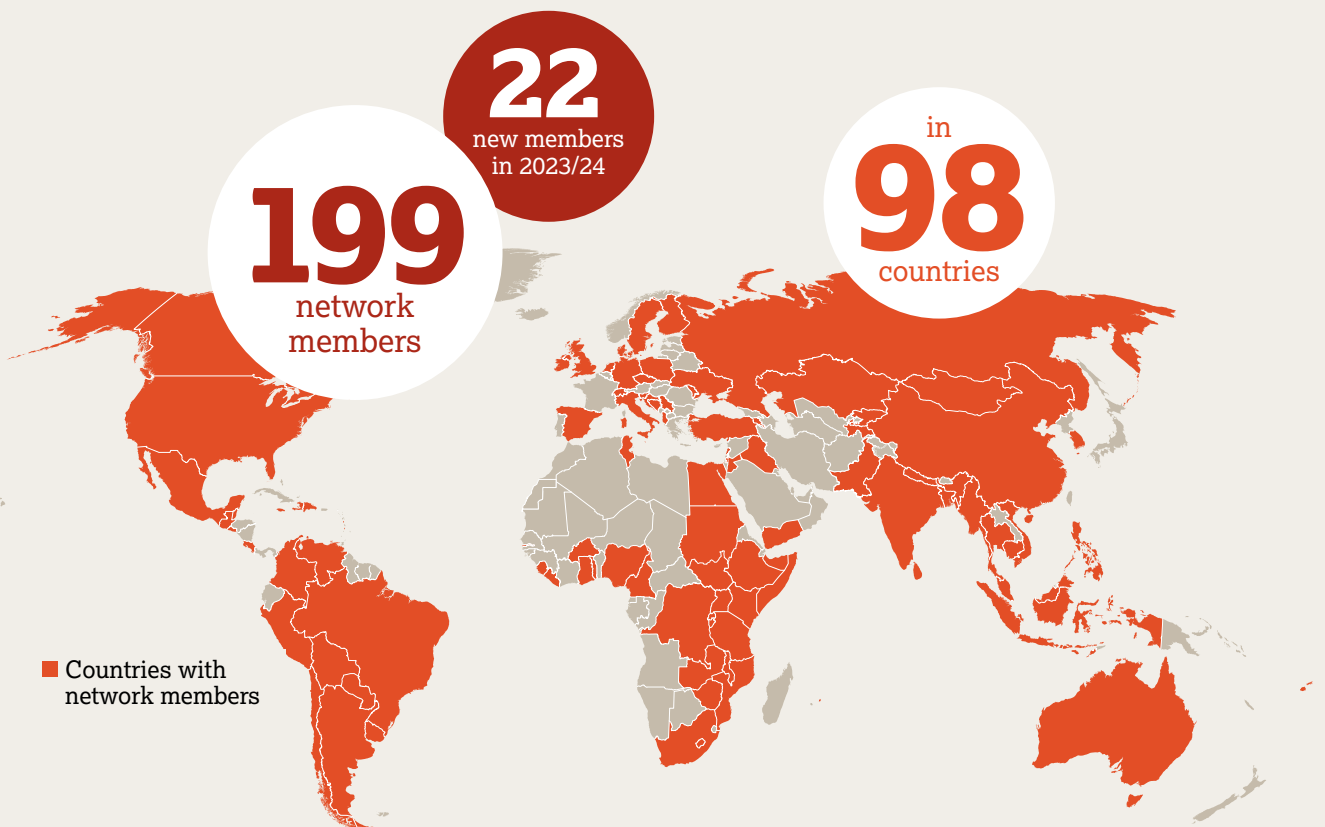
In the past year, we performed a health check* of the HelpAge global network, auditing our members to determine their status. We successfully identified all active members who regularly engage with our work and disaffiliated inactive members from the network.

This year, a key strategic objective was to extend membership of the global network into countries and regions where HelpAge is not yet represented, particularly in North Africa.

We were very pleased to welcome the first members from Egypt and Tunisia.

In 2023/24, the network expanded with 22 new members who share our mission to improve the wellbeing and inclusion of older people and foster a fairer, more equal world for them. We are excited to have welcomed the first members from Burundi, Egypt, Moldova, Myanmar, and Tunisia, increasing our reach to 98 countries worldwide.

** Audit carried out in July 2024.*



Global network members

Africa

Africa Development Aid (ADA), South Sudan
 Age in Action, South Africa
 Ageing Concern Foundation (ACF), Kenya
 Ageing with a Smile Initiative (ASI), Gambia
 AgeWatch Africa Foundation (AAF), Kenya
 Almanar Voluntary Organization (AMVO), Sudan
 Association for Community Development Action in Sofala (ASADEC), Mozambique
 Association of Retired Persons Mozambique (APOSEMO)
 Cameroon Association for Elderly Care (ACAMAGE)
 Center 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
 Country Trackers Elderly, Kenya
 Current Evangelism Ministries (CEM), Sierra Leone
 Droits Humains Ocean Indien (Dis-Moi), Mauritius
 Elim Hlanganani Society for the Care of the Aged, South Africa
 Ethiopia Elderly and Pensioners National Association (EEPNA)
 Fantsuam Foundation, Nigeria
 Fondation Moje, Cameroon
 Grandmothers Consortium (GMC), Uganda
 Health Nest Uganda (HENU)
 HelpAge DRC
 HelpAge Ghana
 HelpAge Kenya
 HelpAge Zimbabwe
 Horn International Relief & Development Organization (HIRDO), Somalia
 Humanitarian and Development Consortium (HDC), South Sudan
 Humanitarian Association for Support to Older People (VUKOXA), Mozambique

Integrated change agent, Burundi
 Joncaring Foundation, Ghana
 Kaalmo Relief and Development, KRD, Somalia
 Kenyan Aged People Require Information, Knowledge & Advancement (KARIKA)
 Kenya Pro Ageing Organization
 Kenya Society for People with AIDS (KESPA)
 Kibera Day Care Centre for the Elderly (KDCCE), Kenya
 Kulmiye (or District) Pastoral Association (DPA), Kenya
 Malawi Human Rights Resource Centre (MHRRC)
 Malawi Network of Older Persons' Organisations (MANEPO)
 Mang'u Integrated Community Project (MICOP Kenya)
 Maseru Senior Women's Association, Lesotho
 Mauritius Family Planning and Welfare Association (MFPWA)
 Muthande Society for the Aged (MUSA), South Africa
 National Age Network of Zimbabwe (NANZ)
 National Senior Citizens Organization of Liberia (NASCOL)
 NSINDAGIZA Organization, Rwanda
 Palliative Care Association of Uganda (PCAU)
 Pamoja Community Based Organization, Kenya
 Promo-Femmes/Development Soldarite (PFDS), Burkina Faso
 Reach A Hand Uganda (RAHU)
 Reach One Touch One Ministries (ROTOM), Uganda
 Regional Center for the Welfare of Aging Persons in Cameroon (RECEWAPEC)
 Rehabilitation and Development Organization (RaDO), Ethiopia
 Relief to Development Society (REDESO), Tanzania
 Rift Valley Children and Women Development Organisation (RCWDO), Ethiopia
 Saidia Wazee Karagwe (SAWAKA), Tanzania
 Senior Citizens Association of Zambia (SCAZ)
 Senior Citizen's Council of Mauritius

Senior Women Citizen for Change, Kenya
 South Sudan Older People's Organization (SSOPO)
 Sudanese Society for the Care of Older People (SSCOP)
 Support To Older People-Zambia (STOP-Zambia)
 Tanzania Mission to the Poor and Disabled (PADIP)
 Tesfa Social and Development Association (TSDA), Ethiopia
 Uganda Reach the Aged Association (URAA)
 Univers de solidarité et de développement (UNI.SOL.D.), Togo
 Voice of the Elderly, Uganda
 Women for Dementia Africa (WFDA), Kenya

Asia and Pacific

Ageing China Development Centre (ACDC)
 Ageing Nepal (AN)
 Age Myanmar
 Bangladesh Association for the Aged and Institute of Geriatric Medicine (BAAIGM)
 Bangladesh Women's Health Coalition (BWHC)
 Centre for Ageing Support and Community Development (CASCD), Vietnam
 Centre for Human Rights and Development (CHRD), Mongolia
 China National Committee on Ageing (CNCA)
 Coalition of Services of the Elderly (COSE), Philippines
 Council on the Ageing (COTA), Australia
 Dhaka Ahsania Mission (DAM), Bangladesh
 Faculty of Nursing, Chiang Mai University, Thailand
 Fiji Council of Social Services (FCSS), Fiji
 Foundation for Ageing and Inclusive Development (FAID), Pakistan
 Foundation for Older Persons' Development (FOPDEV), Thailand
 Gramin Vikas Vigyan Samiti (GRAVIS), India
 HelpAge Cambodia
 HelpAge India
 HelpAge Korea (HAK), South Korea
 HelpAge Sri Lanka
 Helping Hand Hong Kong, China

Help without Frontiers Thailand Foundation
 Instituto de Acção Social, China
 Mongolian Association of Elderly People (MAEP)
 National Council of Senior Citizens Organisations Malaysia (NACSCOM)
 National Senior Citizen Federation (NASCIF), Nepal
 Nepal Participatory Action Network (NEPAN)
 Pakistan Medico International (PMI)
 Resource Integration Center (RIC), Bangladesh
 Senior Citizen Chautari (SCC), Nepal
 Senior Citizens' Council of Thailand
 Society for Women's Initiative for Ageing Successfully, Singapore
 Tsao Foundation, Singapore
 Vietnam Association of the Elderly
 Yayasan Emong Lansia (YEL), Indonesia
 Young Power in Social Action (YPSA), Bangladesh

Eurasia and the Middle East

Albanian Association of Geriatrics and Gerontology (AAGG)
 Alzheimer's Association Lebanon (AAL)
 Amel Association International (Amel), Lebanon
 Ardager, Kazakhstan
 Babushka Adoption, Public Charitable Foundation, Kyrgyzstan
 Central Asia Gerontology Center, Tajikistan
 Center for Studies on Ageing (CSA), Lebanon
 Dobroe Delo, Russia
 El Wedad Society for Community Rehabilitation (WSCR), Palestine
 Golden Years Foundation for Community Development, Egypt
 HelpAge Moldova
 Hope Revival Organization (HRO), Türkiye/Syria
 Institute for Development, Research, Advocacy and Applied Care (IDRAAC), Lebanon
 Jiyun Foundation for Human Rights, Iraq and Syria

Juzoor for Health and Social Development, Palestine

Kadirat Women Empowerment, Tunisia

King Hussain Foundation/ Institute for Family Health (KHF/iIFH), Jordan

Life Makers Meeting Place Organisation (LMMPO), Yemen

Mission Armenia NGO

OSMIJEH, Association for Psychosocial Help and Development of Voluntary Work, Bosnia and Herzegovina

Palestinian Center For Communication and Development Strategies (PCCDS)

Red Cross of Serbia (RCS)

Resource Center for Elderly (RCE), Kyrgyzstan

Right to Protection, Ukraine

Social Research Center (SRC), Egypt

Solidarity Is Global Institute (SIGI), Jordan

Starenki, Ukraine

Syrian Expatriates Medical Association (SEMA), Türkiye/Syria

Syrian Network League, Türkiye/Syria

Turbota pro Litnix v Ukraini (TLU), Ukraine

Turkey Retirees Association

University for Seniors (UfS) at the American University of Beirut (AUB University for Seniors), Lebanon

Yemen Family Care Association (YFCA)

Latin America & Caribbean

Asociación Alianza de Salvadoreños Retornados (ALSARE), El Salvador

Asociación Central de Funcionarios Públicos y Docentes Jubilados del Paraguay

Asociacion Cultural Casa Del Nino (ACCN), Colombia

Asociación Gerontológica Costarricense (AGECO), Costa Rica

Asociación Mutual de Protección Familiar (AMPF), Argentina

Asociación Mutual Israelita Argentina (AMIA), Argentina

Asociación Red Colombiana de Envejecimiento Activo y Digno (Red COENVE), Colombia

Asociacion Uruguaya de Animadores y Auxiliares Gerontologicos (AUDAAG), Uruguay

AVU Innovación, Mexico

CADENA, Argentina

CADENA, Guatemala

Caritas Chile

Centro Gerópolis – Universidad de Valparaíso, Chile

Consejo Distrital de Sabios y Sabias, Colombia

Convite A.C., Venezuela

Coordinaion Group of Older People, Peru

Dominica Council on Ageing (DCOA)

Federal University of Santa Catarina (UFSC), Brazil

Fundación Acción Familiar Alzheimer Colombia (AFACOL)

Fundacion ISALUD, Argentina

Fundación Navarro Viola, Argentina

Fundación Yamuni Tabush, Costa Rica

Haitian Society for the Blind (SHAA), Haiti

HelpAge Belize

HelpAge St. Lucia National Council of and for older persons

Horizons Foundation, Bolivia

La Coalición Nacional para la Dignidad de las Personas Mayores (CORDES), El Salvador

Lador Vador, Argentina

Mexican Alzheimer's Center NTD Foundation, Republica Dominicana

ONG Sumaj Punchay, Bolivia

Pro Vida Colombia

Pro Vida Perú

RAFAM Argentina Foundation (Physical Activity Network for Older Adults)

Rizhome Center for Migrants, Mexico

Servicio Social de Iglesias Dominicanas (SSID), Republica Dominicana

SIDOM Foundation, Argentina

Sociedad Argentina de Gerontología y Geriátría (SAGG), Argentina

St. Catherine Community Development Agency (SACDA), Jamaica

Surcos AC, Argentina

North America

AARP, USA

HelpAge Canada

HelpAge USA

Europe

Age Action Ireland

Age International, UK

Beauty of Help Foundation, Czechia

Bonum Vitae, Poland

Caritas Malta Foundation

Centre for Policy on Ageing, UK

Croatian Red Cross City of Valpovo, Croatia

Dane Age, Denmark

Dorcas Aid International, Netherlands

Globale Seniorer, Denmark

HelpAge Deutschland

HelpAge España

HelpAge Italia

Kwa Zazee , Switzerland

PRO Global/Pensioners without Borders, Sweden

Slovene Philanthropy, Slovenia

The Polish Center for International Aid (PCPM)

The Union for Senior Services – VALLI, Finland

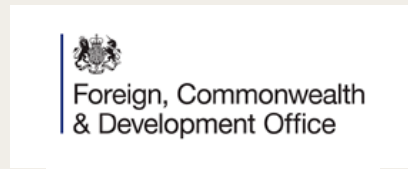
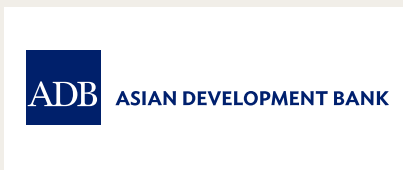
Zivot 90, Czechia



Our funders

We are deeply grateful to our funders, whose generosity and commitment are vital to our mission of creating a better world for older people. Their support helps us work toward a future where everyone, regardless of age, can live with dignity, health, and security.

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



Governance and finance

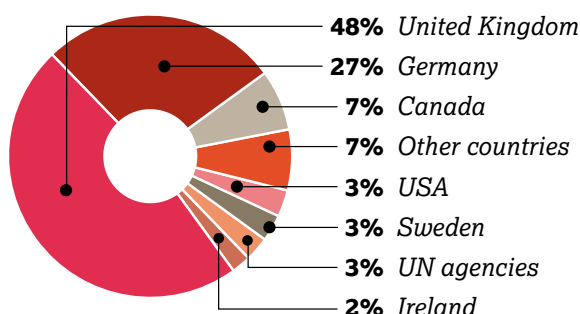
Financial statements 2023/24



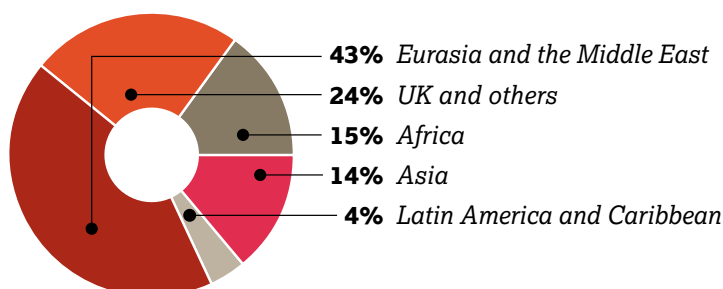
Financial overview 2023/24

Income and expenditure at a glance

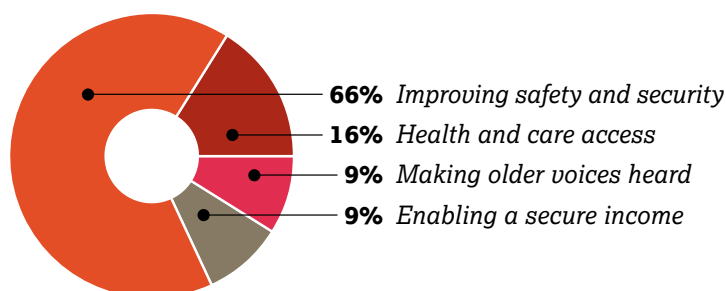
Where the money came from £34.3m



Where we spent this money £42.2m



How we spent this money £42.2m



Highlights of our financial performance

	Year ended 31 March 2024 £m	Year ended 31 March 2023 £m
Income		
Restricted	27.4	34.5
Unrestricted	6.9	6.7
Total income	34.3	41.2
Expenditure		
Restricted	(35.4)	(34.0)
Unrestricted	(6.8)	(6.3)
Total expenditure	(42.2)	(40.3)
Net restricted income / (expenditure) for the year	(8.0)	0.5
Net unrestricted income / (expenditure) for the year	0.1	0.4
Net income / (expenditure) for the year	(7.9)	0.9
Actuarial (losses) / gains on final salary pension	(0.1)	–
Net income / (expenditure) including actuarial gains / (losses) on final salary pension	(8.0)	0.9
Funds at the start of the year	16.0	15.1
Total funds carried forward including pension liability	8.0	16.0
Pension liability	–	–
Funds excluding pension liability	8.0	16.0
Funds		
Restricted	3.6	11.5
Unrestricted general	4.4	4.5
Funds excluding pension liability	8.0	16.0

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, particularly those in low- and middle-income countries. Many of those we serve live in areas that are insecure or prone to crisis or conflict which can create various levels of risk in delivering our programmes.

Effective risk management is therefore a necessary part of our corporate governance, particularly with the Russian war in Ukraine continuing into its third year; with security challenges persisting in Myanmar and Ethiopia; and increased conflict and insecurity in the Middle East.

At HelpAge, the senior leadership and Trustees actively manage organisational risks following our established risk management policy. This includes identifying emerging risks and regularly reviewing those already listed in our risk register to ensure they remain within our defined risk appetite. We also ensure that effective mitigation strategies are in place. Our risk register outlines key security, strategic, operational, and financial risks facing the organisation.

We are making progress in our strategic shift to partner-led programming, including the transition of country offices to locally led options. Moldova and Tanzania localised into national entities on 1 April 2024 while Myanmar and Pakistan will follow suit in 2024/25. In Bangladesh, Lebanon and Uganda we will pass the baton to network members to take the ageing agenda forward. Ethiopia and Mozambique will transition to national entities in 2025. The country transition process is ongoing in Vietnam, and is expected to start in Kenya in the second half of the 2024/25 financial year.

Income

In the year ended 31 March 2024 our total unrestricted income remained steady at £6.9m, which is similar to the previous year. We continue to have strong relationships with our strategic partners, including Age International and the Swedish International Development Cooperation Agency (Sida), collaborating closely to achieve our shared goals.

In the last year we have agreed to shift our approach to fundraising and our Business Development team is working alongside other departments to create an integrated fundraising approach which should better enable us to explore new income opportunities.

Going forward, the localisation of country offices will affect the overall income and size of the organisation. This is being addressed in our organisational change management process as we evolve our business model.

Programme delivery and compliance

Given the nature of our work, risks related to programme delivery and compliance are inevitable. While we currently assess these risks as moderate, we remain vigilant as we transition from a programme-delivery model to a partner-led programming model. To support this shift, we are investing in agile systems that align with our evolving approach.

Strengthening our internal audit function is a key component of our compliance framework, ensuring it adapts to the changing nature of our work. We continue to invest in both systems and staff capacity, enabling the audit function to enhance efficiency and mitigate risk.

Safety and security

HelpAge operations continue to face significant security risks in, particularly in the following high-risk locations:

- In Ukraine regular air attacks present an ongoing threat to our staff, programmes and partners; particularly those working in the centre and east of the country.
- In Lebanon there has been a significant security deterioration this year due to armed cross-border conflict.
- In Myanmar and Ethiopia the security environment for our programmes continues to be high risk and dynamic, due to ongoing internal conflict.

We also work with partners based in high-risk locations such as Syria and Venezuela.

HelpAge continues to take action to reduce and manage these risks, including suspending programme work and relocating staff to safer areas where needed. We also have travel security processes, location risk assessments and staff security training in place.

HelpAge provides additional health and safety advice, equipment, and financial support for all staff working remotely in higher risk countries. We also employ the services of an Employee Assistance Programme that provides staff with access to counselling, stress management and other support.

Going concern

Our financial performance in 2023/24 maintained the previous year's strong momentum. For the third consecutive year, we surpassed our target for restricted expenditure, while keeping unrestricted expenditure within budget.

The year closed with a small net surplus in unrestricted activities, contrary to a projected deficit. This allowed us to maintain stable and healthy reserves consistent with our policy.

Thanks to the continued support of our strategic partners, we expect income to remain stable in the coming years. Our reserves are deemed sufficient, and the outlook remains positive. The directors have not identified any significant material uncertainties that could challenge HelpAge's ability to continue as a going concern in the foreseeable future.

Employee involvement

Our decision-making processes prioritise employee consultation through the line management structure, regular leadership meetings, and staff councils. In the UK, we also recognise the Unite union. Representatives from each location, along with union representatives, meet with the Board's People's Committee every six months to address key organisational issues.

We ensure transparent communication through team briefings and regular updates from the Chief Executive. Additionally, we publish a weekly news digest, and employees are encouraged to connect and share updates via Yammer/Viva Engage. Fortnightly global staff meetings are held online, and for major developments, we host 'town halls' where all staff can engage with the Chief Executive and key leaders to discuss our strategic direction.

Equal opportunities

HelpAge has a continued commitment to diversity, inclusion and equality, articulated in a Diversity, Equity, Inclusion and Belonging Policy which launched in 2022. We also have an established Diversity and Inclusion Group whose members include staff from different countries, teams and grades throughout the organisation. Training on Diversity, Inclusion and Equality is mandatory for all line managers.

We employ staff across the world and, as part of our global operating model, we currently have staff based in 26 countries. This reflects our commitment to becoming a truly global organisation. This diverse workforce brings a wide range of perspectives, experiences, and approaches, enriching our work and helping us achieve our global ambitions.

We also have a commitment to gender equity, including in leadership roles. Currently, 60 per cent of HelpAge staff are women and 70 per cent of leadership positions are occupied by women, of which 43 per cent are BIWOC (Black, Indigenous and Women of Colour).

Safeguarding

Safeguarding remains a priority for HelpAge and we have a full time Global Safeguarding Adviser who provides strategic and advisory support to the organisation on all matters relating to this topic. We also have a Global Safeguarding Working Group that includes representatives from different teams and country offices working to ensure the implementation of all safeguarding policies and practices. We continue to provide mandatory safeguarding training for all new staff, including how to report serious incidents.

HelpAge is committed to ensuring all our staff, volunteers and consultants can work in a supportive environment of trust and respect. We therefore ran briefing sessions on our Code of Conduct to provide an oversight of the policy, and let them know what behaviours are expected.

As HelpAge transitions to a partner-led programming model, we are creating tools to further support our partner organisations in establishing and maintaining robust safeguarding standards.

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 serves as the focal point for a global network of member organisations dedicated to addressing issues related to individual and population ageing. Membership of the HelpAge global network is open to any legitimate organisation involved in ageing-related work. Some network members collaborate with HelpAge at an operational level, implementing specific projects.

With staff based in 26 countries, HelpAge operates as a unified global team, including major hubs in Jordan, Kenya, Pakistan, Thailand and the UK, where the Chief Executive is based. We maintained 11 country offices worldwide in the 2023/24 financial year, all of whom were at different stages in their transition to either becoming independent national entities or working with network members to take the ageing agenda forward.

Much of our work is carried out in partnership with members of the HelpAge global network, as well as with Older People's Associations (OPAs), community development organisations, and non-governmental organisations (NGOs). We use this partnership model to offer capacity-strengthening and to connect their experiences of national government policies to build a global alliance which amplifies the voices of older people.

We also collaborate closely with academic institutions on research, as well as local and national governments and international agencies to ensure ageing is central to development policies.

Additionally, we directly manage programmes, particularly in conflict zones and emergency situations.

Most members of the HelpAge global network operate in their own countries, but their work is enhanced by a small group of key members – including AARP, Age International, HelpAge Canada, HelpAge Deutschland, HelpAge Korea and HelpAge USA – who partner with us to improve the lives of older people in low- and middle-income countries. These members play an important role in fundraising and supporting our programme activities.

Trustees

HelpAge is governed by a Board of Directors who serve as the Charity's Trustees. They are responsible for overseeing the overall management and strategic direction of the organisation.

The Articles of Association allow for a minimum of eight and a maximum of 15 Directors, at least six of whom are nominated by network 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 12 Trustees, including six nominated by member organisations.

Trustees serve an initial term of three years, with the option to be reappointed for a second three-year term. After completing two terms, they may seek reappointment for a final three-year term, but cannot be reappointed beyond this.

New Trustees are either nominated by members or recruited with the help of external agencies. Candidates undergo an interview process with the Governance Committee, and recommendations are then presented to the Board for approval. Upon appointment, new Trustees complete a comprehensive induction, meeting key staff across the organisation.

Trustees actively support and promote HelpAge in various ways. The Board 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 specialised support as needed between Board meetings.

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 £3.6m.

On 31 March 2024, the level of the unrestricted general fund, before pension provision, was £3.5 million (2023: £3.2 million). This is within the target reserves level.

Of the designated funds for specific investments, which were approved by the Board and totalled £1,232,000 as of 31 March 2023, we have £845,000 remaining as of 31 March 2024 – these are expected to be spent in the next 18 to 24 months.

On 31 March 2024, the Charity held total funds of £8 million (2023: £16 million) with £421,000 (2023: £569,000) held in fixed assets. The reduction in total funds is mainly a result of spending on restricted funds received in the prior year for the humanitarian response in Ukraine.

Restricted funds held at the year-end was £3.6 million (2023: £11.5 million). These funds are held to carry out donors' specific requirements and 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 Financial Reporting Standard 102, HelpAge has obtained an actuarial valuation for the Help the Aged defined benefit scheme and the pension gain of £110,00 (2023: £89,000) has not been recognised as asset in the accounts. 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 413 staff on average around the world last year. This is higher than the previous year due to the scale up of our work in Ukraine in response to the ongoing humanitarian crisis in the country.

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 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. The 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 2024 was 12 (2023: 12). 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

Our auditors for the financial year 2023/24 remain Moore Kingston Smith.

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)

23 October 2024

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 2024 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 2024 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 on page 43, 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

30 October 2024

Financial statements

Statement of financial activities for the year ended 31 March 2024

(Incorporating an income and expenditure account)

	Note	Restricted £000	Unrestricted £000	Year ended 31 March 2024 £00	Restricted £000	Unrestricted £000	Year ended 31 March 2023 £000
Income							
<i>From donations and legacies</i>							
Gifts, fees and donations	2	24	–	24	41	–	41
Donations and legacies	2	3,226	4,392	7,618	6,620	3,824	10,444
Total donations and legacies		3,250	4,392	7,642	6,661	3,824	10,485
Grants for international programmes	3	24,139	2,290	26,429	27,809	2,847	30,656
Investment income		1	214	215	2	72	74
Total income		27,390	6,896	34,286	34,472	6,743	41,215
Expenditure							
<i>Charitable activities</i>							
Enabling a secure income		2,057	1,107	3,164	1,907	1,147	3,054
Health and care access		3,793	1,194	4,987	3,420	1,164	4,584
Improving safety and security		27,625	3,640	31,265	26,440	2,838	29,278
Making older voices heard		1,891	883	2,774	2,242	1,180	3,422
Sub-total		35,366	6,824	42,190	34,009	6,329	40,338
Transfer (to) / from fixed asset fund		–	–	–	–	–	–
Total expenditure	4	35,366	6,824	42,190	34,009	6,329	40,338
Net (expenditure) / income for the year		(7,976)	72	(7,904)	463	414	877
Actuarial gains / (losses) on defined benefit pension scheme	16	–	(125)	(125)	–	(16)	(16)
Net movement in funds		(7,976)	(53)	(8,029)	463	398	861
Reconciliation of funds							
Funds at the start of the year		11,544	4,429	15,973	11,081	4,031	15,112
Total funds carried forward including pension liability		3,568	4,376	7,944	11,544	4,429	15,973
Pension liability		–	–	–	–	–	–
Funds excluding pension liability		3,568	4,376	7,944	11,544	4,429	15,973

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 at 31 March 2024

Company number: 1762840

	<i>Note</i>	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
Fixed assets			
Tangible fixed assets	9	421	569
Current assets			
Debtors	10	3,704	4,225
Short-term deposit		226	155
Cash at bank and in hand		6,736	13,482
		10,666	17,862
Current liabilities			
Creditors: amounts due within one year	11	(2,678)	(1,758)
Net current assets		7,988	16,104
Total assets less current liabilities		8,409	16,673
Provisions	12	(465)	(700)
Net assets excluding pension liability		7,944	15,973
Defined benefit pension scheme asset / (liability)	16	–	–
Net assets including pension liability	13	7,944	15,973
The funds of the Charity			
Restricted funds	14	3,209	11,185
Restricted fixed asset fund	14	359	359
Total restricted funds		3,568	11,544
Unrestricted reserves			
General funds		3,531	3,197
Designated funds		845	1,232
Total unrestricted funds excluding pension liability		4,376	4,429
Total funds excluding pension liability		7,944	15,973
Pension liability		–	–
Total Charity funds	14	7,944	15,973

Approved and authorised for issue by the Trustees on
23 October 2024 and signed on their behalf by:



Helen Mealins
Treasurer

Cash flow statement at 31 March 2024

	<i>Note</i>	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
Reconciliation of net outgoing resources to net cash flow from operating activities			
Cash flow from operating activities			
Net income / (outgoing) resources		(7,904)	877
Depreciation charge	9	175	215
Increase / (decrease) in debtors	10	521	2,730
Increase / (decrease) in creditors	11	920	(2,238)
Disposal of tangible fixed assets	9	122	–
Transfers to provisions	12	60	351
Use of provisions	12	(295)	(243)
Investment income		(215)	(74)
Defined benefit pension scheme			
Impact on net incoming resources before gains and losses	16	25	28
Employer contributions paid	16	(150)	(150)
Change in the effect of the asset ceiling	16	–	–
Net cash provided by / (used in) operating activities		(6,741)	1,496
Cash flow from investing activities			
Interest receivable		215	74
Purchase of tangible fixed assets	9	(149)	(449)
Net cash provided by / (used in) investing activities		66	(375)
Change in cash and cash equivalents in the year		(6,675)	1,121
	At 1 April 2023	Cash flows	At 31 March 2024
Analysis of movement in net funds			
Cash at bank and in hand	13,482	(6,746)	6,736
Short-term deposit	155	71	226
Total	13,637	(6,675)	6,962

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.

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

Expenditure is 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

Core grants for international programmes

	Restricted £000	Unrestricted £000	Year ended 31 March 2024 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2023 Total £000
Age International ^A	3,226	4,392	7,618	6,620	3,824	10,444
Membership fees	24	–	24	41	–	41
Donations	–	–	–	–	–	–
Gifts in kind	–	–	–	–	–	–
Total	24	–	24	41	–	41

	Restricted £000	Unrestricted £000	Year ended 31 March 2024 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2023 Total £000
A. Income from Age International						
Strategic funding	1,004	4,250	5,254	1,098	3,472	4,570
Appeal and other restricted funds	162	–	162	168	8	176
Disasters Emergency Committee ^B	2,060	142	2,202	5,354	344	5,698
	3,226	4,392	7,618	6,620	3,824	10,444

	Year ended 31 March 2024 Total £000	Year ended 31 March 2024 Total £000
B. Income from Disasters Emergency Committee via Age International		
Ukraine Humanitarian Response 2022	–	1,608
DEC Türkiye and Syria Earthquake Response Appeal	319	1,317
DEC Phase II Poland for Refugees	–	734
Ukraine Humanitarian Response – DEC Phase I – Poland	394	761
DEC-PAK Inclusive Humanitarian Response Flood 2022	317	537
DEC Türkiye and Syria Earthquake Response Appeal – Phase 2	690	–
DEC Afghanistan Appeal 2021 Phase II	482	365
DEC Afghanistan Appeal 2021	–	205
Age-appropriate Defences for Elderly in Covid-19	–	68
DEC Covid-19 Appeal	–	51
Syria Emergency Response	–	34
Covid-19 donation for Lebanon	–	12
Humanitarian Programme Ukraine (GAC/WV)	–	6
Total Disasters Emergency Committee grants	2,202	5,698

3. Incoming resources from charitable activities

Grants received for international programmes

	<i>Note</i>	Restricted £000	Unrestricted £000	Year ended 31 March 2024 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2023 Total £000
Age International		8,999	158	9,157	8,938	343	9,281
HelpAge Deutschland		8,162	385	8,547	3,634	108	3,742
US Agency for International Development		489	84	573	472	77	549
BMZ Germany		565	50	615	665	27	692
Sida – Swedish International Development Cooperation Agency		–	1,142	1,142	–	1,199	1,199
European Commission		–	–	–	1	–	1
HelpAge Canada		408	26	434	5,689	369	6,058
HelpAge USA		559	30	589	1,199	99	1,298
World Bank		663	–	663	721	–	721
UN agencies		515	28	543	396	11	407
Irish Aid		541	46	587	208	1	209
The Margaret A. Cargill Foundation		1,706	180	1,886	1,863	279	2,142
Asian Development Bank		85	–	85	21	2	23
CARE International		215	15	230	1,519	106	1,625
Bureau of Population, Refugee and Migration		342	53	395	–	–	–
International Rescue Committee		442	27	469	772	50	822
Other agencies (less than £300,000)		426	57	483	1,619	175	1,794
Total	<i>17</i>	24,117	2,281	26,398	27,717	2,846	30,563
Other income		22	9	31	92	1	93
Grand total		24,139	2,290	26,429	27,809	2,847	30,656

4a. Total resources expended

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
Activities:								
Enabling a secure income	595	1,765	382	56	350	16	–	3,164
Health and care access	697	3,148	495	110	518	19	–	4,987
Improving safety and security	5,561	12,556	604	718	11,685	141	–	31,265
Making older voices heard	611	1,412	268	79	402	2	–	2,774
Fixed asset fund	–	–	–	–	–	–	–	–
Year ended 31 March 2024	7,464	18,881	1,749	963	12,955	178	–	42,190

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

Support costs	1,516	2	397	180	–	42	–	2,137
Governance costs	76	–	–	112	–	–	–	188

4b. Total resources expended

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
Activities:								
Enabling a secure income	691	1,660	281	46	310	66	–	3,054
Health and care access	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	–	–	–	–	–	–	–	–
Year ended 31 March 2023	6,603	20,392	1,723	942	10,503	175	–	40,338

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

Support costs: prior year	1,185	–	375	136	–	113	–	1,809
Governance costs: prior year	66	–	–	66	–	38	–	170

5. Grants paid to members and partner organisations

	Number of grants	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
HelpAge Moldova	3	1,646	–
Syrian Expatriates Medical Association (SEMA)	9	1,106	495
Polish Center for International Aid Poland (PCPM)	2	690	1,939
Hope Revival Organization – Turkey	5	571	–
Handicap International EME (HADCAP) – Jordan	2	538	744
Action for Humanity – UK	3	505	75
Rapid Needs Assessment of Older People – Venezuela	8	479	–
Right to Protection (R2P) – Ukraine	2	475	680
National Institute of Public Health – Myanmar	1	335	261
Public Health Research Development Center – Myanmar	1	306	61
CADENA Foundation – Colombia	5	281	243
Secretariado de Pastoral Social Riohacha – Colombia	2	246	65
Rift Valley Children & Women Development Organization (RCWDO) – Ethiopia	3	245	160
Afro Ethiopia Integrated Development (AEID) – Ethiopia	1	238	–
Gramin Vikas Vigyan Samiti (GRAVIS) – India	2	201	97
HelpAge Tanzania	8	201	–
Organisation for Sustainable Development (OSD) – Ethiopia	1	181	–
Malawi Network of Older Persons Organizations	3	178	150
Dhaka Ahsania Mission – Bangladesh	1	178	45
Institute for Development, Research, Advocacy and Applied Care (IDRAAC) – Lebanon	2	176	175
Fondation Nouvelle Grand'Anse (FNGA) – Haiti	3	164	87
RADO – Ethiopia	2	162	132
Vicariato Apostólico de Puerto Carreño – Colombia	3	160	–
Associação Humanitária de Apoio à Velhice – Mozambique	4	154	100
Jumua ya Wastaafu na Wazee Zanzibar (JUWAZA) – Tanzania	1	149	62
FNDE – Ukraine	1	145	–
Yoma Social Development Association – Myanmar	1	137	–
SOS Sahel – Ethiopia	1	134	49
Relief to Development Society (REDESO) – Tanzania	1	133	154
Ho Binh Association of the Elderly – Vietnam	2	123	87
World Vision – Colombia and Venezuela	4	112	–
Humanitarian and Development Consortium – South Sudan	2	111	431
Health and Nutrition Development Society – Pakistan	5	101	–
HelpAge India	1	98	171
Coalition of the Services of the Elderly (COSE) – Philippines	1	91	–
Community Development Foundation – Pakistan	1	82	–
KHAE – Vietnam	1	80	78
Gouteburg University – Myanmar	2	79	–
HelpAge Sri Lanka	2	78	100
DNAE – Vietnam	1	77	79

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

	Number of grants	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
QBAE – Vietnam	1	74	76
NTAE – Vietnam	1	73	78
Thanh Hoa Province Association of the Elderly – Vietnam	1	73	87
Interfaith Partnership – Tanzania	1	66	–
Pry Hindia – Indonesia	1	64	–
National Age Network of Zimbabwe (NANZ)	1	61	41
GOAL – South Sudan	2	59	–
Initiative For Development and Empowerment – Pakistan	2	58	–
Resource Integration Centre – Bangladesh	2	57	68
World Jewish Relief – Colombia	1	55	–
Echami A Ito – Kenya	4	52	–
Yakkum Emergency Unit – Indonesia	1	51	–
YPSA – Bangladesh	2	51	–
Juzoor for Health & Social Development – Palestine	1	50	–
El-Wedad Society for Community Rehabilitation – Palestine	1	43	–
Hai Duong Association of the Elderly – Vietnam	2	41	–
Bac Ninh Supporting Disadvantaged Older People by Replication – Vietnam	1	41	–
Ninh Binh Association of the Elderly – Vietnam	1	41	–
Hung Yen Association Of Elderly – Vietnam	1	41	–
Hanoi Association of the Elderly – Vietnam	–	41	–
Ukraine Humanitarian Response – Poland – Global Affairs Canada	–	–	786
HelpAge Vietnam	–	–	510
Convite, A.C. – Venezuela	–	–	253
Foundation E (Association of Creative Initiatives) – Poland	–	–	177
Noor Al Hussein Foundation (NHF) / Institute Family Health – Jordan	–	–	154
Pastoral Social – Colombia	–	–	106
Ethiopian Center for Disability & Development (ECDD)	–	–	76
Yemen Family Care Association (YFCA)	–	–	70
African Woman AIDS Working Group – Tanzania	–	–	70
Center for Community Development Solutions – Zimbabwe	–	–	68
Young Power in Social Action – Bangladesh	–	–	63
Turbota pro Litnikh Ukraine (TLU)	–	–	62
Horn International Relief and Development Organization – Somalia	–	–	62
SAG Partner – Ethiopia	–	–	48
Tanzania Mission to the Poor and Disabled	–	–	58
Nagel Borena Hospital – Ethiopia	–	–	53
Nabroho Society For the Aged – Tanzania	–	–	52
PRT Hand – India	–	–	49
Kwa Wazee – Tanzania	–	–	49
African Women and Youth Action for Development – Uganda	–	–	44
Other small grants (less than £40,000)	–	718	621
		12,955	10,503

6. Net incoming resources for the year

	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
This is stated after charging / crediting:		
Other finance income:		
Expected return on pension assets	243	185
Interest cost on pension scheme liabilities	243	186
Net other finance (loss) income from pension scheme	<u>486</u>	<u>371</u>
Depreciation	175	215
Exchange rate gain / (loss)	147	289
Trustees indemnity insurance	–	–
Trustees' expenses	25	4
(Loss) / gain on disposal of assets	(122)	–
Auditors' remuneration (fees for Moore Kingston Smith)		
Annual statutory audit	<u>38</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 12 Trustees' attendance (2022/23: 12 Trustees) at all meetings.

*2023/24 audit fee includes additional audit fee of £15k in respect of 2022/23 billed after the account was signed.

The UK office is licensed from Restless Development at a commercial rent of £46,800 per annum. The agreement expires on 1 December 2024 and will not be renewed.

7. Staff costs and numbers

	Year ended 31 March 2024 Staff	Year ended 31 March 2023 Staff
a) Average number of employees on full cost per person basis during the year was as follows:		
Corporate Transformation	9	10
Global Impact and Resourcing	52	44
Corporate Support	40	36
Total staff on UK payroll based in the UK	<u>101</u>	<u>90</u>
Staff on UK payroll based outside the UK	31	24
	<u>132</u>	<u>114</u>
Non-UK staff on local contracts	281	211
	<u>413</u>	<u>325</u>

7. Staff costs and numbers *continued*

	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
b) Staff costs were as follows:		
UK paid staff:		
Salaries and wages	3,001	2,709
Social security costs	210	201
Pension contributions towards defined contribution scheme	174	156
	3,385	3,066
Non-UK-based national staff on local contracts	7,864	6,570
Other staff-related costs	1,349	1,435
	12,598	11,071

Other staff-related costs include staff training and workshops (£167,891), contractors (£970,474), recruitment (£49,429), employer contribution towards defined pension (£150,000) and other non-salary costs.

	Year ended 31 March 2024	Year ended 31 March 2023
c) The number of staff whose emoluments fell within each of the following bands, excluding National Insurance, were:		
£60,000 – £69,999	6	6
£70,000 – £79,999	0	0
£80,000 – £89,999	1	1
£90,000 – £99,999	1	2
£100,000 – £109,999	1	1

Remuneration excludes employer's pension contributions of £66,148 (2022/23: £57,201) paid into pension schemes for all 11 (2022/23: 10) higher-paid staff members.

The salaries and benefits, including pension contributions and employer's National Insurance contributions for the key management personnel (five directors) were £431,163 (2022/23: £478,278; four directors) for the year ended 31 March 2024.

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 fixed assets £000	International restricted fixed assets £000	Year ended 31 March 2024 Total assets £000	Unrestricted fixed assets £000	International restricted fixed assets £000	Year ended 31 March 2023 Total assets £000
Cost						
At the start of the year	121	1,721	1,842	71	1,338	1,409
Additions	55	94	149	50	399	449
Disposals	–	(524)	(524)	–	(16)	(16)
At the end of the year	176	1,291	1,467	121	1,721	1,842
Depreciation						
At the start of the year	65	1,208	1,273	49	1,025	1,074
Charge for the year	23	152	175	16	199	215
Disposals	–	(402)	(402)	–	(16)	(16)
At the end of the year	88	958	1,046	65	1,208	1,273
Net book value						
Computers	77	139	216	56	174	230
Other office equipment	10	36	46	–	35	35
Motor vehicles	–	151	151	–	290	290
Fixture and fittings	1	7	8	–	14	14
At the end of the year	88	333	421	56	513	569
At the start of the year	56	513	569	22	312	334

10. Debtors

	31 March 2024 £000	31 March 2023 £000
Other debtors	813	1,349
Pre-payments	44	47
Accrued income	2,847	2,829
	3,704	4,225

11. Creditors: amounts due within one year

	31 March 2024 £000	31 March 2023 £000
Taxation and social security	59	54
Accruals	1,711	770
Other creditors	908	934
	2,678	1,758

Included in other creditors is a provision made in the prior year for a disputed tax assessment by the Kenya Revenue Authority, this was released in 2024 – it is no longer required as the matter was settled.

A new provision of £336,305 was made in the current financial year for debt owed by Crown Agents following liquidation of the company.

12. Provisions

For terminal benefits

	31 March 2024 £000	31 March 2023 £000
At the start of the year	700	592
Charged for the year	60	351
Utilised in the year	(295)	(243)
At the end of the year	465	700

13. Analysis of net assets between funds

Current year

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	333	88	421
Net current assets less provision	3,235	4,288	7,523
Net assets at the end of the year	3,568	4,376	7,944

Prior 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
Net assets at the end of the year	11,544	4,429	15,973

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
Restricted funds:					
Africa	541	5,783	6,132	–	192
Asia	2,032	4,465	6,087	–	410
Latin America and Caribbean	857	1,495	1,519	–	833
Eurasia and Middle East	5,586	13,712	18,284	–	1,014
UK and others	2,169	1,935	3,343	–	761
Fixed asset fund	359	–	–	–	359
Total restricted funds	11,544	27,390	35,365	–	3,569
Unrestricted funds:					
General reserve	3,197	6,896	6,437	(125)	3,531
Designated reserve	1,232	–	387	–	845
Total unrestricted funds	4,429	6,896	6,824	–	4,376
Pension reserve	–	–	–	–	–
Total funds	15,973	34,286	42,189	(125)	7,945

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
Restricted funds:					
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
Total restricted funds	11,081	34,472	34,009	–	11,544
Unrestricted funds:					
General reserve	2,932	6,743	5,874	(604)	3,197
Designated reserve	1,205	–	577	604	1,232
Total unrestricted funds	4,137	6,743	6,451	–	4,429
Pension reserve	(106)	–	(122)	16	–
Total funds	15,112	41,215	40,338	16	15,973

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 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.

Unrestricted funds

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

Designated reserve: Unrestricted funds which are expendable at the discretion of the Trustees in furtherance of the specific purpose for which they have been designated. Funds designated in previous years for activities related to the organisational change process and system changes were partly spent during the year.

15. Grant income

	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
Strategic grants for international programmes		
Age International	7,618	10,444
Sida – Swedish International Development Cooperation Agency	1,143	1,199
	8,761	11,643
Other grants for international programmes		
HelpAge Deutschland	8,547	3,743
Age International	8,611	9,281
UN Agencies	543	407
Irish Aid	586	209
US Agency for International Development	572	549
The Margaret A. Cargill Foundation	1,885	2,142
HelpAge Canada	434	6,058
World Bank	663	721
BMZ Germany	615	692
HelpAge USA	589	1,298
European Commission	–	1
Asian Development Bank	85	2
Concern Worldwide	–	338
Bureau of Population, Refugee and Migration	396	355
World Vision	68	323
CARE	231	1,625
KOICA – Korea International Cooperation Agency	281	–
Agence Française de Développement	172	–
KOFIH – Korea Foundation for International Health	70	–
HelpAge Korea	102	–
CADENA Foundation	68	–
World Jewish Relief	120	–
Other agencies (less than £50,000 in 2023/24)	886	1,828
	25,524	29,572

15. Grant income *continued*

Income through Age International from the following donors:

	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
UN agencies for:		
Health Examination Survey	–	12
Self-reliance for Older People and Persons with Disabilities	–	425
Emergency Food Support to Refugees in Accommodation Centres	–	2,020
Food Security for Refugees from Ukraine in Moldova	1,784	929
Ukraine Humanitarian Response – WFP – Moldova (HAMD)	1,581	–
Provision of Hot Meals in Refugees Accommodation Centers	1,317	–
Integrated Life-saving Emergency Response to Conflict – Ethiopia	470	–
Other various projects	1,887	1,513
	7,039	4,899

Save the Children via Start Fund for:

Colombia (Flooding) – Start Response	–	200
Syria Anticipation of Storm – Start Response	–	129
Venezuela Flooding 2022	–	175
Inclusive Emergency Response	–	115
Start Fund Ecuador	420	–
Start Fund Alert	300	–
Start Fund Anticipation of Flooding – Venezuela	200	–
Other contracts below £100,000	130	280
	1,050	899

European Union and trust foundations for:

Emergency Assistance to Drought Affected Communities and IDPs in Borena Zone	–	425
Emergency Assistance for 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
Livelihood Recovery Programme for Drought Affected Communities in Borena Zone	424	–
Other contracts below £250,000	98	360
	522	2,948

15. Grant income *continued*

Income through Age International from the following donors:

	Year ended 31 March 2024 £000	Year ended 31 March 2023 £000
Other:		
Earmarked Age UK	–	21
Ukraine Humanitarian Response – Galene & Hilary Weston Foundation (GHWF)	–	250
Co-creating a Vibrant Global Community of Age UK	–	100
Meeting Needs of Older People in Rohingya Camp – Bangladesh	125	–
Improve Protection Services for Older People – Tanzania	125	–
Other funds via Age International below £75,000	293	164
	543	535

Income from Sida – Swedish International Development Cooperation Agency for:

Strategic partnership	1,143	1,199
	1,143	1,199

Income from Irish Aid for:

Accountability and Fulfilment for Older Persons (AFFORD)	586	209
	586	209

Income from HelpAge Deutschland for:

Multipurpose cash distribution in Poland – German Federal Foreign Office (GFFO)	–	413
Humanitarian responses for IDPs, Bale and Borena, Ethiopia	–	12
Ukraine Humanitarian Response – GFFO	3,651	193
Improving age inclusive support, Moldova	–	253
Multi-sectoral lifesaving and recovery assistance to IDPs and refugees, Ethiopia	2,066	1,227
Community-based health and protection intervention, Jordan	–	994
HelpAge International in consortium with Save the Children, Tanzania	–	173
Integrated Response in Colombia and Venezuela	842	–
Community-based mental health, protection and WASH intervention for the most at-risk Syrian refugees and host community members, in particular older people and people with disabilities – Lebanon	811	–
Promoting inclusive and forward-looking agriculture – Ethiopia	307	–
ADH Phase 2 Türkiye and Syria EQ Response	264	–
Age inclusive assistance and protection services for older persons affected or at risk of violence – Moldova	223	–
Strengthen the legal framework of civil society – Pakistan	131	–
Other contracts less than £200,000	251	478
	8,546	3,743

16. Pensions

Help the Aged Final Salary Scheme

FRS 102 disclosures for accounting period ending 31 March 2024

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 (2023: £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.

At 31 March 2024, the Scheme showed an asset of £110,000 (2023: Asset of £89,000). 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.

Employee benefit obligations

	Value at 31 March 2024 £000	Value at 31 March 2023 £000
Present value of funded obligations	(5,159)	(5,110)
Fair value of Scheme assets	5,269	5,199
(Deficit) / surplus in the Scheme	110	89

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

Administration expenses	25	27
Past service cost (including curtailments)	–	–
Net interest on defined benefit liability	–	1
	25	28

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

Actuarial gains and loss

(Loss) / gain on Scheme assets	(87)	(1,530)
(Loss) / gain on Scheme liabilities	(17)	1,603
Change in the effect of the asset ceiling	(21)	(89)
Net accumulated (loss) / gain recognised in the other comprehensive income	(125)	(16)

16. Pensions

Help the Aged Final Salary Scheme *continued*

Reconciliation of present value of Scheme liabilities and assets

	Value at 31 March 2024 £000	Value at 31 March 2023 £000
Change in the present value of the defined benefit obligation		
Opening defined benefit obligation	5,110	6,729
Interest cost	243	186
Actuarial gains / (losses) on Scheme liabilities	17	(1,603)
Benefits paid (including expenses)	(211)	(202)
Closing defined benefit obligation	<u>5,159</u>	<u>5,110</u>

	Value at 31 March 2024 £000	Value at 31 March 2023 £000
Change in the fair value of Scheme assets		
Opening fair value of Scheme assets	5,199	6,623
Expected return on Scheme assets	243	185
Actuarial (losses) / gains	(87)	(1,530)
Employer contributions	150	150
Benefits paid (including expenses)	(211)	(202)
Administrative costs incurred	(25)	(27)
Closing fair value of Scheme assets	<u>5,269</u>	<u>5,199</u>

	At 31 March 2024 %	At 31 March 2023 %
Assets in the Scheme as a percentage of total Scheme assets		
Matching assets including Gifts and Bonds	63.4	67.5
Equities	16.1	12.4
Diversified growth	4.9	4.8
Infrastructure	12.0	11.8
Cash	<u>3.6</u>	<u>3.5</u>

	2024 £000	2023 £000
Actual return on Scheme assets		
Interest income on Scheme assets	243	185
(Losses) / gains on Scheme assets	(87)	(1,530)
	<u>156</u>	<u>(1,345)</u>

16. Pensions

Help the Aged Final Salary Scheme *continued*

Assumptions

Principal actuarial assumptions at the balance sheet date	At 31 March 2024 % pa	At 31 March 2023 % pa
Financial assumptions		
Discount rate	4.90	4.85
Rate of increase in salaries	3.20	3.25
CPI inflation subject to a maximum of 5.0% pa	2.70	2.70
CPI inflation subject to a maximum of 2.5% pa	1.90	2.00
Rate of revaluation of deferred pensions in excess of GMP	0.00	0.00
Inflation assumption (RPI)	3.20	3.25
Inflation assumption (CPI)	2.75	2.80

Demographic assumptions

	2024	2023
Mortality	100% of S3PMA base tables for males and 100% of S3PFA_M base tables for females projected by year of birth assuming future improvements in line with CMI 2022 projections (with parameters Sk = 7.0, A = 0.25%, w2020/w2021 = 0% and w2022 = 25%) and a long-term improvement rate of 1.25% pa.	100% of S3PMA base tables for males and 100% of S3PFA_M base tables for females projected by year of birth assuming future improvements in line with CMI 2021 projections (with parameters Sk = 7.0, A = 0.25% and w2020/w2021 = 10%) and a long-term rate of improvement of 1.25% pa.
Cash commutation allowance	70% of the maximum cash allowance available upon retirement.	70% of the maximum cash allowance available upon retirement.
Life expectancy for male currently aged 65	21.7 years (age 86.7)	21.8 years (age 86.8)
Life expectancy for female currently aged 65	23.6 years (age 88.6)	23.8 years (age 88.8)
Life expectancy at 65 for male currently aged 45	23.0 years (age 88.0)	23.1 years (age 88.1)
Life expectancy at 65 for female currently aged 45	25.1 years (age 90.1)	25.2 years (age 90.2)

Other assumptions are the same as those used in the preliminary results of the Trustees' Scheme Funding valuation as at 1 April 2019. A full valuation of the Scheme at 31 March 2024 is currently in progress.

16. Pensions

Help the Aged Final Salary Scheme *continued*

Assumptions *continued*

	2024 £000	2023 £000	2022 £000	2021 £000	2020 £000
Gains and losses					
History of experience gains and losses					
Defined benefit obligation	(5,159)	(5,110)	(6,729)	(6,852)	(6,314)
Scheme assets	5,269	5,199	6,623	6,198	5,728
Surplus / (deficit)	110	89	(106)	(654)	(586)
Experience adjustments on Scheme liabilities	–	–	–	–	–
Experience adjustments on Scheme assets	(87)	(1,530)	404	494	(132)

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

17. Related party transactions

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

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	
	2024 £000	2023 £000	2024 £000	2023 £000
International offices				
Less than one year	122	201	–	–
One to five years	88	43	–	–
Over five years	–	–	–	–
	210	244	–	–

	Property / office lease	
	2024 £000	2023 £000
London office		
Less than one year	16	57
One to five years	31	–
Over five years	–	–
	47	57

This figure relates to the UK office leased from Restless Development at a commercial rent of £31,200 per annum. The lease expires on 9 December 2024.

Legal and administrative details

Status	The organisation is a charitable company limited by guarantee, incorporated on 19 October 1983 and registered as a charity on 17 November 1983.	
Governing document	The Company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed by its Articles of Association.	
Company number	01762840	
Charity number	288180	
Registered office and operational address	4th Floor, 35–41 Lower Marsh, London SE1 7RL	
Trustees	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</i>
	Ferdous Begum*	<i>Bangladesh Women’s Health Coalition</i>
	Graham Bennet	<i>Independent</i>
	Andrew Cook*	<i>Age International (appointed January 2024)</i>
	Victoria Márquez-Mees	<i>Independent (appointed September 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>	
Senior staff	Cherian Mathews	<i>Chief Executive Officer (appointed September 2023)</i>
	Olugbenga Coker	<i>Director of Finance and Operations / Company Secretary</i>
	Essi Lindstedt	<i>Director of Business Development</i>
	Rhea Tariq	<i>Director of Global Impact (appointed March 2024)</i>
	Chris McIvor	<i>Director of Global Impact (interim, September 2023–March 2024)</i>
Bankers	Barclays Bank plc, 1 Pall Mall East, London SW1Y 5AX	
Solicitors	Veale Wasbrough Vizards LLP, Second Floor, 3 Brindley Place, Birmingham B1 2JB	
Auditors	Moore Kingston Smith LLP, Chartered Accountants and Statutory Auditors, 9 Appold Street, London EC2A 2AP	

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

London office

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