



HelpAge

International

Annual report and financial statements 2017/18

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

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

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

Contents

3	Who we are	27	Statement of the responsibilities of the Trustees
4	Year in review	28	Independent auditor’s report
6	Strategic report	30	Financial statements
6	“I have the income I need”	30	Statement of financial activities
9	“I enjoy the best possible health, care and quality of life”	31	Balance sheet
12	“I am safe and secure, free from all forms of discrimination, violence, abuse and neglect”	32	Cash flow statement
15	“My voice is heard”	33	Notes to the financial statements
19	Inclusion: mainstreaming disability and gender	52	Legal and administrative details
21	Our plans for 2018/19	53	HelpAge global network
22	Income and expenditure at a glance		
23	Corporate governance report		
23	Managing the risks to achieve our strategy and future prospects		
24	Structure, governance and management		
26	Trustee and staff remuneration		



Esther, 61, is a refugee from Burundi now settled in a camp near Kibondo in north-west Tanzania. She is the sole guardian and carer for her six grandchildren aged between 5 and 13. HelpAge International is providing support to older women and men, people with disabilities, single women who head households, and those with chronic health conditions. We are providing cash payments, non-food items, physiotherapy, livelihoods support and home visits by social workers. Ben Small/HelpAge International

Who we are

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

The HelpAge global network is a worldwide partnership working with and for older people globally, with a special focus on low and middle-income countries. Our mission is to promote the wellbeing and inclusion of older women and men, and reduce poverty and discrimination in later life.

From small grassroots groups to large international organisations, we bring together diverse knowledge and experiences on a range of areas, including health and care, social protection, ageism and human rights and humanitarian response.

Population ageing is a global phenomenon. We must reshape our societal systems and policies if we are to ensure all older people can fulfil their rights to lead dignified, healthy and secure lives.

The world we want is one where every older woman and man, everywhere, can say:

- “I have the income I need”
- “I enjoy the best possible health and quality of life”
- “I am safe and secure, free from discrimination and abuse”
- “My voice is heard”

- We are working towards these aims by:
- delivering programmes and developing models of service delivery for older people, including in humanitarian crises
 - advocating and campaigning for changes in policies and attitudes towards ageing and older people, bringing the collective experience and voices of our network to increase the impact of our work with older people
 - strengthening the voices of older people and network members in national, regional and global policy
 - using evidence generated from our own work and that of network members to inform global debates on ageing.

This report describes our progress and sets out our plans for the year ahead.

This year in review

Message from our Chair and CEO

In a complex and interconnected world, the power of networks to effect and influence change has never been greater. In our mission to promote the wellbeing and inclusion of older women and men, it is increasingly clear that working with, through and for a network will enable us to support older people, governments and others to secure the sustainable context-specific outcomes required.

Over the past year, following the implementation of our change process, we have transformed the organisation at secretariat, regional and country levels in support of the global network, which now embraces more than 140 diverse organisations. To achieve the ambitious goals of our strategy, it is crucial that HelpAge International continues to develop as an effective secretariat supporting a global network.

Around the world, we continue to see challenges for older people and for our network members. The shifting geopolitical context is having a significant knock-on effect for communities and for civil society organisations. Individuals are demanding their voices are heard, and desire from communities to engage is strong. At the same time, the space for civil society space is shrinking in many regions, as governments are seeking to limit NGOs by bringing in restrictive legislation and regulations.

This is why it is vital that older people themselves are included at every level of government. Their voices need to be directly heard and listened to amid the clamour of social media and populist political agendas.

In 2017, on the International Day of Older Persons, we celebrated 10 years of achievement through our Age Demands Action campaign. More than 64,000



Arun Maira



Justin Derbyshire

ADA campaigners around the world took part in various events to celebrate this milestone, and to focus attention on the many challenges that lie ahead.

Together with network members and other partners, we are striving to achieve a UN Convention for the rights of older people. As part of this, and in preparation for the 9th Open-ended Working Group on Ageing, we consulted with 450 older people from 24 countries, with the support of ADA partners, to produce a powerful report *Freedom to Decide for Ourselves*, launched in March 2018 to showcase their rights to autonomy and independence, to long-term and palliative care.

Rights and needs are brought into sharp focus during humanitarian crises. Natural disasters, conflict and violence severely test the resilience of individuals, families and communities. They also test the cohesion and commitment of the international community of governments and NGOs, who are already struggling to meet the commitments made at the 2016 World



Aysha Momotaj, 55, fled violence in her home country of Myanmar with two of her sons and other family in October 2017. They carried her for seven days before they reached Kutupalong camp near Cox's Bazar, Bangladesh. When this photo was taken, they were staying in a relative's tent as they had not been registered. Aysha was in poor health and deaf and unable to speak. Abir Abdullah/Age International

Humanitarian Summit, particularly those on localisation and the inclusion of vulnerable groups such as older people.

Throughout 2017/18, we supported network members and partners to respond to the continuing humanitarian crises in Ukraine, Syria, Yemen and drought-stricken areas of East Africa, as well as new emergencies such as Hurricane Irma in the Caribbean. But since August 2017, the crisis of the Rohingya people fleeing Rakhine State, Myanmar has overshadowed them all. More than 800,000 people, including many vulnerable older people, crossed the border into Bangladesh. HelpAge International is working with two network members to deliver support to the affected populations within the camps, and has established four 'age-friendly spaces' to support health, protection and water, sanitation and hygiene programmes.

We have also continued to make steady progress towards achieving the Sustainable Development Goals, and to ensure we 'leave no one behind'. The High-Level Political Forum in July 2017 marked a significant step forward in recognition of the importance of the inclusion of older people, and this support has been sustained since.


We are particularly proud of our role in the development of a city group on ageing and disaggregated data, the Titchfield Group, announced in March 2018 at the UN Statistical Commission. This is the outcome of a two-year effort involving many government statistical offices, UN agencies and civil society groups. It is a tremendous milestone for the ageing movement because for the first time it commits countries to produce accurate data which reflects all ages and will, if effectively implemented, be critical to ensuring that the SDGs are deliverable and measurable. The city group will also provide network members with a platform to engage their governments in the drive to measure what matters and achieve positive change.


We remain, as ever, thankful to the staff, network members and the supporters of HelpAge International for their continued hard work and collaboration. Working together, we must continue to amplify the voices of older women and men; to help to deliver change they want now and help governments to adapt to support them in the future.



Arun Maira
Chair of Trustees



Justin Derbyshire
CEO


In the past year:


 47,500 older people, 56% of whom are women, were supported to improve their income and food security through our project work in 15 countries.

 3.15 million more older people are entitled to receive free healthcare following new or revised government health and care policies.

 47,000 older people's health, care and nutrition needs were met in humanitarian crises.

 We supported 280,000 older people in accessing appropriate information about the law and support services, through our work with 46 partner organisations in 9 countries.

 We supported 2,000 older people's associations in 18 countries to monitor the services that matter to them

 100,000 people in 47 countries took part in Age Demands Action campaigns.

“I have the income I need”

Millions of older people globally have no reliable source of income. Only 28% of older people in sub-Saharan Africa, and 46% of older people in Asia receive a regular income in older age. Increasingly, governments around the world are recognising that a secure income in older age benefits not only older people but other generations too.

In 2017/18, we continued to work closely with governments and network members to promote older people’s rights to social protection, by developing social pensions, strengthening social security, and supporting older people to monitor implementation.

New and better universal social pensions

At national level, we continue to advocate for non-contributory universal social pensions as the best means to achieve income security for older women and men, working with civil society organisations in Africa and Asia to make the case for social pensions. We supported the development of new pension schemes and worked to expand the scope of existing

schemes. Globally, we continued our engagement with key agencies such as the Global Coalition for Social Protection Floors and the Social Protection Inter-Agency Cooperation Board.

In Africa, we supported the Government of Kenya to prepare its first universal social pension, *Inua Jamii 70 and Above*, announced in March 2017 and launched in June 2018. HelpAge developed, co-funded, and implemented a baseline survey to lay the foundation for an impact evaluation of the pension. We also assisted in the mobilisation of over 530,000 older women and men to register for what will be East Africa’s largest social pension by coverage and total value.

In countries where social pensions already exist, we worked with governments and our partners to ensure they are comprehensive and effective. In Uganda, we continued to lobby the government to fulfil its budgetary commitment to the Social Assistance Grants for Empowerment (SAGE) programme, which includes a social pension. In November 2017, we facilitated a delegation of Ugandan Members of Parliament and officials to meet in London with UK MPs and DFID

officials. This contributed to the Government of Uganda’s passing a budget to cover arrears in co-funding of SAGE.

In Mozambique, our work focused on increasing the coverage and value of cash transfers to older and disabled people. In its 2018 budget, the Government of Mozambique increased these transfers by 84%. Moreover, HelpAge actively contributed to a new National Social Protection Strategy, which shifts the focus from household grants to individual grants for older people, children and people with disabilities.

In Asia, we contributed to the launch of a government-funded national social pension in Myanmar in June 2017 for all older people aged 90 and above. Approximately 41,000 older people now receive a cash transfer of MMK 10,000 (£40) per month, an increase of more than MMK 16,000 on last year. In Bangladesh our advocacy contributed to the expansion of the Old Age Allowance to reach an additional 350,000 older people.

Elsewhere in Asia, we advocated social protection measures for older people with country-specific goals. We continued to call for the first ever social pension in Pakistan, a universal rather than a means-tested pension in the Philippines, a lowered benefit age in Vietnam, social cash transfers to benefit more older people in Cambodia, and improvements to the size and legal standing of the old-age allowance in Thailand.

Improving social pensions

This year, we provided technical support to research, evidence gathering and capacity building across HelpAge, its network partners and directly with governments.

We completed a report on the relationship between cash transfers and older people’s access to health services: *Cash transfers and older peoples’ access to healthcare: a multi-country study in Ethiopia, Mozambique, Tanzania and Zimbabwe*. Findings were shared in *The Lancet Global Health*. In Tanzania, we designed an evaluation to assess the impacts of the Zanzibar Universal Pension Scheme on older people, their households and wider communities.

HelpAge has been piloting cash transfers to older people in Myanmar’s Dry Zone to generate learning on the impact of social pensions and delivery systems. The pilot will also support the Ministry of Social Welfare, Relief and Resettlement to design and deliver the National Social Pension and social protection more broadly. In addition, we conducted an options study with Oxford Policy Management for electronic cash transfer delivery systems, which is currently being piloted.

We continued to deliver regional Social Protection Training in Chiang Mai and this year in collaboration with the International Labour Organization (ILO) we introduced a course on ‘Ageing and Pension systems’.

In the past year:



800,000 older people in 18 countries received a social pension for the first time.

47,500 older people, 56% of whom are women, were supported to improve their income and food security through our project work in 15 countries.

Voice and accountability in social protection

This year, we continued working with older people, civil society, and governments to improve the information and support available to older people to access adequate social protection. We supported older citizen monitors (OCMs) to monitor the delivery of social protection and hold their governments to account for the right to social security in older age. This included strengthening the capacities of older people’s associations (OPAs), improving channels for grievances and complaints, and ensuring that civil society and older people are aware of their right to social security and the standards they should expect in delivery of social protection.

In Mozambique, we helped to disseminate a recent law on the Promotion and Protection on the Rights of Older People and the new National Strategy of Basic Social Security. We published and disseminated copies of Uganda’s National Social Protection Policy, and used radio talk shows to publicise the roll-out of the Senior Citizens Grant. In Zanzibar and Uganda, OPAs provided information about the social pension to older people through monthly forums and home visits.

We supported OCMs in Kenya, Uganda, Mozambique, Zanzibar and Bangladesh to collect systematic information on targeting, registration, payments, and accountability in social pension schemes. This information was used by older citizen monitors in discussions both with local Government officials to improve local delivery of the social pension and, at national level, to improve policy design. In Uganda, local government implemented a system for “representatives” to collect the social pension on behalf of frail and disabled older people. In Zanzibar, it resulted in an increase in the number of pay points, so that older people did not have to walk long distances.

Fatima Mohammed, 70, is one of many older people who have benefited from a new social pension, introduced by the government of Zanzibar with advocacy and support from HelpAge International. Using the money from her pension she now runs a small business to support herself and her family. *Kate Holt/HelpAge International*

Through the work of OPAs, 99% of eligible older people in the project areas in Zanzibar were receiving the social pension by December 2017.

In Mozambique, we worked with INAS (Instituto Nacional da Acção Social) to develop and test an electronic grievance and redress mechanism (e-GRM) for the Basic Social Security Programme, contributing to wider work by the government to develop an information management system. This has now been taken forward by the World Bank as part of its management information system, e-INAS.



Eugenio Perec-Garcia, 76, lives with this wife in the village of Buen Hombre in a poor region of the Dominican Republic. When Hurricane Maria destroyed their home in October 2017, they took refuge with neighbors. A few weeks later, they were visited by HelpAge International’s humanitarian team conducting a rapid needs assessment of older people in the area. They were given emergency assistance and a cash transfer. With the money, they were able to buy medicine and food, and zinc roofing sheets Eugenio used to rebuild their home. Ida Shiang/HelpAge USA

Support to sustainable livelihoods

With our network members and partners, we provided 47,000 older people in 15 countries with loans and grants, help to establish revolving loan funds, and business and technical training, mostly through OPAs.

In Kyrgyzstan, HelpAge expanded its self-help group model, where older household members work together to generate additional income and promote healthier nutrition and lifestyles. Some groups have created emergency funds which their older members make use of in times of crisis.

Sharing learning

Recognising the importance of sharing our learning, we re-launched our Pension Watch website in March 2018. This holds information on social protection and pension schemes in over 110 countries, as well as experiences on strengthening older people’s voice and accountability, thematic briefs and pension data collected by OCMs.

HelpAge co-hosted a webinar series on social accountability in social protection together with the International Policy Centre for Inclusive Growth. Speakers from government and civil society took part, and each webinar was attended by around 60 people. We worked with Age International and Development Pathways to host the London launch of DFID-funded research on social accountability in social protection.

Global emergency cash distribution

We supported cash transfers in emergencies in the Dominican Republic, Ethiopia, Kenya, Pakistan, South Sudan, and Ukraine, enabling 11,000 older people to buy food and other essential items, and ensuring that older people had freedom to decide what they most needed.

Following hurricanes Maria and Irma in the Caribbean, we led an emergency response in the Dominican Republic, providing cash transfers to approximately 400 older women and men. In Pakistan, we provided cash transfers to 1,300 older people and people with disabilities who were temporarily displaced from Federally-Administered Tribal Areas (FATA), as well to those returning after improvements in the security situation.

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

As people age, their health and care needs are likely to become increasingly complex and interdependent. The risk of having more than one chronic condition, and the need for support with everyday tasks, increase with ageing. Health and social care systems have not responded adequately to the needs of older populations, who face many barriers in accessing services and support.

Experiences of health in older age also differ in older women and men. Health and care interventions need to respond to this diversity, targeting specific needs during different stages of later life.



At the ADA on Health 2017 event in Bishkek, Kyrgyzstan, members of a self-help group of older people from the Chui region of Kyrgyzstan joined 300 others in sports competitions, and received free blood sugar and blood pressure measurement for the prevention of type 2 diabetes. Vitaliy Konovalov/HelpAge International



Older people taking part in an Intergenerational Self Help Club monthly meeting in Chu village, in the mountainous Thanh Hoa province of Vietnam. HelpAge's Vietnam country programme now runs 225 such clubs across the country, with more than 31,000 participants including men and women of all ages and socio-economic backgrounds. Brayden Howie/HelpAge International

Global action on ageing and health

HelpAge has focused at a global level on ensuring the inclusion, within official data collected by global and national health agencies, of indicators that address older people's voice and participation, and disaggregation of data by age and sex.

We supported a WHO process to develop indicators to measure healthy ageing and progress in implementing the Global Strategy and Action Plan on Ageing and Health. We also engaged with WHO's global process on integrated care for older people, developing a case study on the approach of HelpAge and our network partners to integrated health and care in Ethiopia.

A HelpAge briefing paper, *Healthy lives and wellbeing for all at all ages: a call to action*, supports influencing work to implement the Sustainable Development Goals and Universal Health Coverage.

We supported UNHCR to finalise its NCD (non-communicable disease) guidelines for humanitarian settings. In early 2018, we joined the Strategic Advisory Group of the Global Health Cluster, which enables us

to work with key UN and civil society actors to ensure older people are included in humanitarian responses.

Community health promotion and support

This year, we supported more than 425,000 older people in 11 countries across three regions to receive information and services to support their health and care needs.

In Tanzania, Uganda and India we worked with network members, older people and their communities to jointly design community-based health projects. Using data collected with our Health Outcomes Tool, communities identified their own priorities and health interventions. The resulting project focuses on supporting older people to engage in home-based self-care and working with health facilities to ensure services are more age-friendly.

In Vietnam, we worked directly with our Intergenerational Self-Help Clubs (ISHCs) in 225 communities, 83 newly-formed this year, benefiting more than 31,000 people. Our integrated model

supports increased income, healthy and active ageing, home-based care, and access to rights and entitlements. Our evaluation of the model showed at least 30% annual income increases, with more than 80% of ISHC members reporting sustained or better health status, and frail community members receiving at least twice-weekly home care.

In December 2017, an MOU between our Network Member, VAE, and Vietnam's Ministry of Health was signed to strengthen formal links between ISHCs and the Ministry at all levels. The support we offer includes health check-ups, communication on health and care, and training for home care volunteers.

In keeping with HelpAge's approach to healthy ageing, which looks beyond diseases to consider broader wellbeing, we worked with the Swiss Red Cross and World Jewish Relief to develop a more comprehensive approach to wellbeing in older age in Moldova.

Strengthening systems

Alongside community-level work, HelpAge partnered with Ministries of Health and government health facilities to strengthen national health systems to better address rights to health and care, as well as meeting the needs of older people in humanitarian contexts.

We worked with three government health facilities in Pakistan to build the capacity of staff and ensure basic equipment, medicines and infrastructure are in place for age- and disability-inclusive healthcare provision.

In Lebanon, we developed a model of public health for older people, advising clinics on how to be more age-friendly, for example, by installing ramps, hand-rails and comfortable waiting areas, and adapting appointment systems for older people.

Building our evidence base

We continued to collect data on older people's health, building an evidence base to support our influencing work. We developed an interactive Tableau dashboard to share baseline data collected using our Health Outcomes Tool. This allows users to analyse data most relevant to their work at local, national or global levels.

Data from the Health Outcomes Tool played a positive role in influencing Ministries of Health to better understand older people's perceptions of their health and life satisfaction, and advocating for their access to services and support.

This year, we digitised our *Rapid Assessment Method for Older People* (RAM-OP) and created a mobile application to make the tool easier to use. This now integrates an assessment of levels of disability in older age. RAM-OP has been used to assess health and nutrition among older people in humanitarian contexts in Ethiopia and Kenya and we have secured a grant from the Humanitarian Innovation Fund to expand its use through training government agencies and other NGOs in RAM-OP methodology in 2018.

In the past year:



3.15 million more older people are entitled to receive free healthcare following new or revised government health and care policies.

47,000 older people's health, care and nutrition needs were met in humanitarian crises.

Influencing policy and services at local and national levels

In Myanmar, HelpAge and our partners, the University of Public Health and University of Medicine 2, worked with the government on health policy reform. Following consultations, trainings and advocacy, the Ministry of Health and Sports formally adopted the National Strategic Plan of Action for Prevention and Control of NCDs in Myanmar (2017-2021) in August 2017. HelpAge and our partners will continue to provide capacity building to health staff and policymakers, and engage in research and experience-sharing with key stakeholders to spearhead the formation of an NCD Network in Myanmar.

We trained Pakistan's OPAs on advocacy approaches, which has yielded benefits for older people. After older people engaged with the provincial government of Khyber Pakhtunkhwa, a notification was issued to all government primary health facilities to waive consultation fees for people aged 60 and above.

Supporting health in humanitarian contexts

This year, we continued to support older people in humanitarian contexts to access health and care services in seven countries. Our DEC-funded project in Yemen provided mobile health clinics, a hospital referral system, health and nutrition screenings, equipment and medicines to help nearly 20,000 older people to access to basic services during conflict and displacement.

In Lebanon, we worked with partners to improve older people's access to health services and provide psychosocial support for those affected by the war in Syria. In December 2017, we hosted a workshop for national and international organisations to share lessons learned from our programme, to promote collection of sex-, age- and disability-disaggregated data, and to raise awareness of the rights of older people in crises.

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

Older women and men, including those with disabilities, are often disproportionately affected in humanitarian crises. However, despite facing multiple risks based on their age, gender, disability and other factors, the rights and needs of older people often go unrecognised by mainstream humanitarian programmes.

Many older women and men face violence, abuse and neglect which remains largely hidden. Exposure to violence can increase during humanitarian disasters where social structures and protection mechanisms break down.

In the past year:



77,000 older people, 49% of whom are women, were directly supported to implement community-based disaster risk reduction work in 9 countries.

The protection needs of **44,000** older people, 55% of whom are women, were addressed by HelpAge, its partners and key agencies in humanitarian crises and disaster risk reduction actions in 8 countries.

We supported **280,000** older people in accessing appropriate information about the law and support services, through our work with 46 partner organisations in 9 countries.

Prepared for emergencies

How well humanitarian agencies are prepared to respond to disasters can be a matter of life or death for older people and their caregivers. In 2017/18, we trained 1,180 people in 30 countries to prepare for humanitarian crises, mostly in the Philippines, Bangladesh, Pakistan and Kenya, working with local partners.

In Asia, disaster risk reduction (DRR) continues to be a key area of programme delivery, influencing and evidence. This year we reached nearly 89,000 people in seven countries with DRR programmes to empower older people and OPAs to engage in community-based DRR. We also provided training for service providers and collaborated with local authorities. We are promoting this inclusive community-based DRR model more widely through participation in national task forces/committees and with government at all levels.

Protection in humanitarian crises

Older women and men face multiple risks and threats to their safety and security during an emergency, often based on their age, gender or disability. Protection of older people in humanitarian crises helps them fulfil their human rights when states are unable or unwilling to do so. Protection and Inclusion activities support older women and men to access life-saving humanitarian assistance and other services in a safe and dignified way, ensuring they are not exposed to further harm.

In 2017/18, we developed a new HelpAge-wide humanitarian intervention model with Protection and Inclusion as central concerns. Alongside our partners and other humanitarian agencies, we supported the protection rights and needs of 44,000 older people in eight countries affected by humanitarian crises.

In Asia, we supported just under 89,000 people with humanitarian relief services in seven countries. In Bangladesh, following attacks on the Rohingya ethnic group in Myanmar, more than 700,000 people fled Myanmar to Bangladesh between August and December 2017. HelpAge's assessment of the situation for older people in the camps revealed major issues of access to life-saving humanitarian services provided by other organisations.

Together with our local partners, Resource Integration Center and Young Power in Social Action, we have now set up Age-Friendly Spaces in three camps in Cox's Bazar. As a result, over 8,000 older people were able to receive psychosocial support and access services such as health or shelter. The project also advocated for and trained other organisations on ways to include older people and people with disabilities into their humanitarian response.

Our work with Rohingya refugees in Bangladesh was highlighted by independent evaluators as an example of good programming to be scaled-up by other agencies.

We continued to support 8000 older people across 89 communities in the eastern-conflict zone in Ukraine, and broadened our engagement with the government to encourage long-term support for older people. We promoted strong cooperation between NGOs, UN agencies, and local authorities by convening and chairing an Age and Disability Technical Working Group to improve the quality of assistance to those most affected by the war. Our innovative home-based care model, funded by ECHO, was widely praised.

The Protection and Inclusion approach was also applied in Tanzania to support Burundian refugees with specific needs, such as mobility restrictions and chronic health conditions. In Syria, HelpAge worked in partnership with UNHCR to deliver a consultancy on the protection of displaced older men and women. The partnership looked at developing an Older People's Club model to be integrated within UNHCR's existing community-based services, and at ensuring that staff and services provided in community centres run by UNHCR partners are more inclusive of older people and people with disabilities.

Abdur Rahim, 75, is among 800,000 people from Rakhine State, Myanmar, forced to flee from violence over the border to Bangladesh in 2017. He now lives with his granddaughter in a makeshift tent up a hillside in Palongkhali camp in Cox's Bazar. Abdur was paralysed 14 years ago, and depends on family and volunteers for his everyday needs. He is one of thousands of older people with disability that HelpAge International and its partners have identified, assessed and supported through age-friendly spaces and outreach programmes in the camps.

Abir Abdullah/Age International



Tackling violence, abuse and neglect

Violence, abuse and neglect (VAN) of older women and men, including women and men with disabilities, is widespread yet mostly hidden. Recent global estimates show that in the past year, nearly one in six older people have experienced one or more types of physical, sexual, financial, psychological violence and abuse, and neglect. In most places where we work, there is no data on prevalence, or risk factors and drivers of VAN. Interventions to prevent violence, abuse and neglect in older age, and to support survivors are also limited. HelpAge is working with service providers, local partners and policymakers to raise awareness and facilitate access to services for older VAN survivors.

This year, we refined our approach to working on violence, abuse and neglect to focus on action research and on developing a global portfolio of work to address and prevent violence in older age. We recognise that we need to gather more evidence, but also to pilot prevention and response interventions that support older survivors.

Globally, we worked with over 40 partners in nine countries to support older women and men to access support services for survivors of violence. In Moldova, we continued work to prevent and address violence against older women and men in 13 communities in

partnership with local organisations and service providers. These included baseline surveys on prevalence of violence and specific barriers to older survivors in accessing support services.

Survey results showed that older women and men have limited knowledge of services available to survivors of violence, including legal assistance, compensation from perpetrators, or health and psychosocial services. Our interventions therefore aim to establish referral mechanisms, safe spaces and to build a network of community volunteers.

In Tanzania, we continued to tackle witchcraft-related violence against older women and men, and people with albinism, through our tested integrated model. We worked with 640 community leaders to raise awareness of witchcraft related violence and older people’s rights, reaching around 30,000 people. We also trained 322 community paralegals (189 women and 133 men) to provide basic legal aid to survivors of violence and raise awareness of the issue. As a result, the Tanzanian Human Rights Centre reported a reduction of killings from 16 in 2016 to just six in 2017 across the four districts in which we worked. This compares with a national reduction from 394 in 2016 to 307 in 2017, 80% of the victims being older people, and 60% of these older women.

We continued to advocate for the endorsement and implementation of the national strategy developed to combat witchcraft-related killings, and to raise awareness through training for police and judiciary on appropriate handling of cases.

In South Africa, we supported access to justice for older people by strengthening the capacity of the Department of Justice in providing age-friendly court and justice services and training court workers. We supported over 657 Older People’s Organisations to engage directly with municipal authorities to demand access to rights and protection from abuse and violence.

In 2017, HelpAge engaged in the global *16 Days of Activism against Gender Based Violence* Campaign to raise awareness of violence experienced by older women. We organised a high-level stakeholder event in London, bringing together women’s organisations, donors, policy makers and other INGOs. An older survivor from Moldova joined the panel and recorded her testimony on film in a unique opportunity to make the voices of older women heard and to demand better protection, support services and data.



Eudochia from Moldova, who has been abused by her husband for a long time, has got over the abuse and supports other women, who are abused, by telling them her story.
Ben Small/HelpAge International

“My voice is heard”

Globally, people are growing older in a context where there is limited understanding of how human rights apply to older people. Ageism – stereotyping and discrimination against individuals and groups because of their age – is widespread.

We work to ensure that older people’s voices are heard by decision-makers and their experience and role as agents of change is recognised and supported. We challenge the denial of human rights across the life course and promote international standards, legislation and policies that uphold the rights of older people.

Older people’s voices are at the heart of what we do

In January 2018, governments reviewed the implementation of the Madrid International Plan of Action on Ageing (MIPAA) at the meeting of the UN Commission for Social Development. Our CEO Justin Derbyshire was joined by two HelpAge global network members, who spoke out about the situation of older people in their communities.

Progress towards a new UN convention

In 2017/18 we continued to work closely with our global network members and Age Demands Action (ADA) partners to ensure that the views of older people in low- and middle-income countries inform and influence the development of a new UN convention on the rights of older persons.



Shashi Tyagi, co-founder of GRAVIS, a network member from India and Elisha Sibale Mwamgina, Executive Director of the Good Samaritan Social Service Trust in Tanzania, at the UN headquarters in New York. Shashi and Elisha came with a senior HelpAge International delegation to the UN Commission for Social Development meeting in February 2018 to speak out about the situation of older people in their communities. They called for greater attention to older people’s rights so that everyone can enjoy dignity in older age, as part of the third review and appraisal of the Madrid International Plan of Action on Ageing. Verity McGivern/HelpAge International

We supported and encouraged all network members to advocate at national level for a UN convention and to participate in the UN Open-ended Working Group on Ageing (OEWG). In preparation for the eighth session in July 2017 in New York, older people met with government representatives and national human rights institutions to promote participation in the work of the OEWG.

Twenty-three network members now have the right to participate in the OEWG and eight submitted evidence of human rights violations in their countries. In 2017, we supported two older women ADA campaigners from Serbia and Chile to participate. We coordinated submissions and analysis on topics including rights to equality, non-discrimination and protection against violence, abuse and neglect of older people.

We are now gathering evidence on older people's rights to autonomy and independence, and long-term and palliative care in preparation for the ninth session in July 2018. We consulted 450 older people from 24 countries, with the support of ADA partners, and these have been summarised in a new report *Freedom to decide for ourselves*. By April 2018, eleven network members had submitted evidence. In addition, we are providing technical advice to national human rights institutions and governments on their participation in the session.

In 2017, we agreed to host the secretariat of the Global Alliance for the Rights of Older People (GAROP), a network of 200 members worldwide committed to strengthening and promoting the rights of older persons in their efforts to coordinate action with UN member states. The secretariat has improved co-ordination and interaction with GAROP members and supported their engagement in the OEWG process. It has developed advocacy tools for its members, and co-organised webinars throughout the year and a preparatory workshop ahead of the 9th OEWG session. In 2017/18, 50 new members joined and proposals for funding were submitted to donors, while voluntary contributions from members increased.

Support for regional instruments on the rights of older persons

In Africa, we supported advocacy through ADA campaigns in 20 countries to ratify and implement the African Union Protocol to the African Charter on Human and People's Rights on the Rights of Older Persons in Africa. As of April 2018, five countries had signed the Protocol (Benin, Comoros, Gambia, Ghana and Sierra Leone). Uganda and Zambia have developed a road map for the ratification while Lesotho, Zimbabwe and Malawi have committed to sign and ratify the Protocol.



HelpAge International CEO Justin Derbyshire speaking at the UN High-level Political Forum in July 2017. We organised an event with UNDP and UNDESA focused on eradicating poverty and promoting prosperity for older persons.

Verity McGivern/HelpAge International

In Latin America and the Caribbean, we co-ordinated research by network members in Argentina, Bolivia, Chile, Costa Rica, and El Salvador, the countries that have ratified the Inter-American Convention on Protecting the Human Rights of Older Persons. We will use lessons from this research to support network members to advocate for ratification of this Convention in other countries in the region.

Network approaches to advocacy on SDGs

After several years of global-level advocacy on the Sustainable Development Goals (SDGs), we have shifted our focus towards influencing the inclusion of older people in national action on these goals. We are working with network members in eight pilot countries to intensify their national advocacy on age-inclusive implementation of the SDGs. During this year, SDG action plans have been put in place in Cambodia, Costa Rica, Gambia, Kenya, Pakistan, Rwanda, and Serbia.

We are sharing learning on SDGs with, for and through our network. For example, members of the newly-formed Central America sub-regional network have identified a shared priority on training and advocacy related to implementation of the SDGs. They are now working together to ensure age-inclusive implementation of SDG 3: 'Ensure healthy lives and wellbeing for all at all ages'. We also highlighted the gaps in the SDGs regarding long-term care of older people at the World Congress of Gerontology and Geriatrics in San Francisco in July 2017.

To increase awareness of the relevance of ageing as an issue for people of all ages, we launched, in collaboration with UNDP, an animation explaining

a life course approach through four characters who experience varied life courses and find themselves in very different situations when they reach older age.

At the UN High Level Political Forum in July 2017, where progress of Agenda 2030 is reviewed and monitored, we held a side event jointly with UNDP, UNDESA and others focused on 'Eradicating Poverty and Promoting Prosperity for Older Persons'.

We also produced key resources to support advocacy efforts at national, regional and global level. These included a network discussion paper, *Agenda 2030: The Sustainable Development Goals and Global Ageing*, and a joint publication with UNDP and AARP: *Ageing, Older Persons and the 2030 Agenda for Sustainable Development*.

Celebrating 10 years of ADA campaign success

This year we celebrated 10 years of our Age Demands Action (ADA) platform. On 1 October 2017, International Day of Older Persons, we supported 64,000 older people from 35 countries to engage in campaign activities to celebrate ten years of ADA.

Throughout Africa, older people campaigned for improved health services, inclusion in decision-making structures, older people's laws, universal pension, ratification of the AU protocol and the UN Convention on the rights of older people. Many of these events were attended by senior government officials, members of parliament and government ministers.



As part of the ADA on Rights in Kyrgyzstan, campaigners staged a 'forum theatre' performance in a busy shopping mall. Tatiana Semenova (centre) plays the role of an older women subjected to domestic violence by her daughter and granddaughter, who abuse her emotionally, take away her pension and force her to move to a nursing home. Vitaliy Kononov/HelpAge Kyrgyzstan

In the past year:

We supported **2,000** older people's associations in 18 countries to monitor the services that matter to them.

100,000 people in 47 countries took part in Age Demands Action campaigns.

National policies and laws on ageing in Asia and Eastern Europe

Through our continued advocacy and technical support to governments across Asia we are helping to build an overarching legal and implementation framework through which the rights of older people are enshrined and delivered.

Cambodia approved the National Policy on Ageing 2017-2030 in January 2018, with technical support over many years from our network member HelpAge Cambodia. In Pakistan, we provided technical support to Balochistan Province, which in 2017 became the third of Pakistan's four provinces to pass legislation recognising older people's rights.

We engaged with governments in Moldova and Kyrgyzstan to influence national programmes and policies for older people. We signed an agreement with Jordan's Ministry of Social Development to support of the country's National Programme for Older Citizens, and similarly strengthened our relationship with the Palestinian Authority.

Age and gender disaggregated data

In March 2018, the United Nations Statistical Commission agreed to establish the Titchfield City Group on ageing-related statistics and disaggregated data. HelpAge International has been a founding partner with DFID, multilaterals and statistical offices in this initiative, the core purpose of which is to systematically address data gaps on ageing and older people in national and international data systems.

This development is an important step forward to ensure that international and national statistical systems collect and publish holistic and disaggregated data on ageing and older women and men. It has policy implications across all thematic areas of HelpAge’s work as data deficits currently hinder the achievement of effective policies and programmes on ageing and older people at global, regional and national levels.

Social accountability in Africa

Our experience has shown how older citizens can monitor their access to services and hold governments and service providers to account, either as members of older people’s associations or local government representatives.

In Mozambique in 2017/18, we helped 96 Older People’s Associations (OPAs) to document and report problems older people experience when they seek services. In Uganda, the government officially recognised older people’s representation within decentralised local government. HelpAge is building the capacity and effectiveness of newly elected representatives,

coordinating with established OPAs and Older Citizen Monitoring Groups (OCMGs) in 24 districts.

Ageing in cities – mind the GAP

HelpAge participated in the UN Habitat Governing Council in May 2017, successfully lobbying for the inclusion of wording to make the two-year work plan gender- and age-responsive.



HelpAge was re-elected for a second two-year term as co-chair of the GAP coalition of ageing organisations working on urban issues. At the UN Habitat Governing Council and World Urban Forum in Malaysia in February 2018, HelpAge brought a low- and middle-income and rights based perspective to the discussions and coordinated the participation of speakers and contributors from network members and partners from Malaysia, South Africa and Hong Kong.

Inclusion: mainstreaming disability and gender

Our mission is to promote the wellbeing and inclusion of older men and women and to reduce poverty and discrimination in later life. It is vital to understand the different ways in which women and men experience ageing, and how factors such as gender and disability intersect. With a significant increase in the number of women and men ageing with a disability as well as those acquiring a disability later in life, we need to ensure that their voices are heard, and that barriers to meaningful participation are identified and addressed.

Humanitarian Inclusion Standards launched

The importance of collecting sex, age and disability disaggregated data, and identifying and addressing barriers to accessibility for older people and people with disability, in both DRR and humanitarian response, provides a framework to further develop an inclusive approach to humanitarian action.

The three-year DFID/OFDA-funded Age and Disability Capacity Programme (ADCAP), completed in March 2018, has built on initiatives within HelpAge to promote more inclusive programming across humanitarian settings. Pioneered in Pakistan since 2011, ADCAP expanded to include Christian Aid, Kenya Red Cross and CBM in Kenya; Islamic Relief, CONCERN and HelpAge in Pakistan; and Christian Aid and Islamic Relief in the UK.

The HIS will become a companion to the newly-revised SPHERE Standards in 2018, and is becoming recognised as a ‘go-to’ resource.

We continued to support reform of the humanitarian system to better support older people in times of crisis. We reported against our commitments made at the World Humanitarian Summit in 2016, and our Charter 4 Change commitments. We became co-chair of the Bond Humanitarian Policy group, a sector wide group which works with DFID and other agencies and bodies to ensure the principled and effective delivery of UK aid.

Understanding ageing and disability

In 2017, HelpAge became a member of the International Disability and Development Consortium (IDDC), creating opportunities to ensure older people with disability are included in the development policy discourse.

In 2017/18, HelpAge was co-chair of the UK Gender and Disability Network, where mainstream and specialised actors are open to discussion on how to include older people with disability more effectively. We are working closely with this network, DFID, Age International, our UK network member, BOND, and other partners in preparing for the Disability Summit in London in July 2018.

In March 2018, together with the International Centre for Evidence on Disability at the London School of Hygiene & Tropical Medicine (LSHTM), we published *Missing Millions*, a research report on ageing and disability in humanitarian settings, based on research in Tanzania and Ukraine.

Gender and ageing intersections

In 2017/18, a new gender and ageing research partnership with the University of Warwick helped us to better understand ageing and gender intersections across the life course, and to support our efforts to strengthen gender mainstreaming across all areas of our work, including programme development and implementation, policy influencing and advocacy. Colleagues, network members and key partners across Africa, Eurasia and Middle East and in the UK participated in this work which will be completed in 2018 with the production of a policy brief on ageing and gender as a basis for our advocacy work.

As part of the AFFORD programme, a gender assessment survey was carried out in Malawi to identify unique and specific gender issues affecting communities to help us develop a gender strategy relevant to the country. This survey will be undertaken in the remaining three countries included in the AFFORD programme in 2018.



Oto Augustino, 67, travels around his district in northern Uganda on a bicycle visiting other older people as part of an older citizen monitoring group that ensures each community is aware of their rights and entitlements in the country’s social protection scheme Social Assistance Grants for Empowerment. His hard work means older people get registered properly, can access payment points and take action if payments are missed or delayed, all helping to improve the scheme. Ben Small/HelpAge International

Humanitarian inclusion standards for older people and people with disabilities

The ADCAP consortium, coordinated by HelpAge, has strengthened the capacities of over 4,500 humanitarian actors in more than 100 countries since its inception in 2011. In February 2018, ADCAP published the *Humanitarian Inclusion Standards (HIS) for older people and people with disabilities* – in four languages, reflecting the importance of ensuring that ‘no one is left behind’.

The HIS contains guidance tools, resources and case studies illustrating how older people and people with disabilities can be included in humanitarian responses. Seven country consultations in the UK, US, Jordan, Kenya, Pakistan, Haiti, and Switzerland were held to develop the tools. These brought together 235 people representing academic institutions, donors, DPOs, OPAs, the Red Cross, governments, national and international NGOs, regulators, and UN agencies.

Our plans for 2018-20

HelpAge International took on a new global structure last year as we decentralised our operations to work through five major hubs across the world. Adapting to this new global structure, we will continue to put in place measures to increase the level of work we conduct with, through and for network members across each area of our theory of change. This **two-year plan** will help prepare the ground for the development of our post-2020 strategy.

Priority areas of work

Overall, we will continue to work towards our four Thematic Goals – that every older woman and man, everywhere, can say:

“I have the income I need”

We will support the Governments of Kenya and Zanzibar with the roll out of pension schemes, carry out targeted, evidence-based advocacy in selected countries to support introduction of new pension schemes (Malawi, Tanzania) and support at least 2,000 older people to have increased incomes through intergenerational self-help clubs in Vietnam.

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

We will support the development of at least four national strategies on long-term care in Mongolia, Sri Lanka, Indonesia and Vietnam, in collaboration with the Asian Development Bank. We will develop strategic partnerships with network members and others to influence the WHO at the World Health Assembly, the Global Conference on Non-Communicable Diseases and, in humanitarian contexts, the Health and Nutrition Clusters. We will work to improve access to health and care services for older people in Asia in both development (Cambodia, Indonesia, Myanmar and Vietnam) and humanitarian (Bangladesh, Pakistan) contexts.

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

We will provide protection outreach services in Ukraine through HelpAge trained community-based Peer-to-Peer Support Groups in conflict-affected communities in the east of the country. In Kyrgyzstan, we will build greater awareness of services and legal provisions around gender-based violence for 12,000 people. We will develop and pilot a global intervention model to reduce violence, abuse and neglect in two or three target countries.

“My voice is heard”

Working with WHO and others to set up a Global Campaign on Ageism as a vehicle to enhance the voice of older people in their communities and in decision making processes affecting their lives with regional partners, Older People’s Associations, ADA partners and network members. We will scale up national level replication of Older People’s Associations’ models in Myanmar and Vietnam; and strengthen national ageing networks in Bangladesh, Cambodia, Vietnam and Latin America to better implement older citizen monitoring (OCM) of key services.

Organisational priorities

To meet our strategic goals, as well as position us to have an even greater impact on older people and network members in future, we will also invest in these **four Step Changes** to increase our capacity and effectiveness.

- Extend the reach and influence of the HelpAge global network by embedding the network approach across HelpAge International.
- Increase the scale and quality of our humanitarian work through a more network-based approach, working across all areas of our theory of change.
- Invest in a supportive and enabling culture for HelpAge.
- Increase the scale and quality of our work to strengthen the voice of older people.

Global advocacy objectives

We plan to increase the impact of our advocacy work globally over the next two years in a number of ways. We have identified three global advocacy objectives which will make the greatest contribution towards moving the agenda forward globally for older people’s rights:

UN convention

We will continue to work towards the adoption, ratification and implementation of a UN convention on the rights of older people. We will carry out coordinated action to ensure HelpAge International input is reflected in the outcomes of the ninth Open Ended Working Group and target our advocacy efforts towards changing government position in key countries including Cambodia, India, Jordan, Korea, Malawi, Mongolia, Mozambique, Serbia, Singapore and Tanzania.

Sustainable development goals

Our long-term goal is to ensure that ageing and older people are included in development thinking, policies and programmes on equal terms with other age groups, and that age-inclusive policies and programmes are adopted as a result. We will pilot national SDG/Agenda 2030 action plans for the inclusion of older people in eight pilot countries across our regions.

Global campaign on ageism

We will develop a global campaign plan in collaboration with network members and other partners and tailor this to reflect campaigning activities at all levels, including through grassroots Older People’s Associations. We will gather evidence on the impact of ageism on older people accessing health and care services in four priority countries to help shape campaign messaging.

Gender and disability mainstreaming

We will integrate age, gender and disability inclusion across all thematic work areas in our humanitarian, development and advocacy work with the HelpAge network at country, regional and organisational levels.

Our gender and disability inclusion plan will include:

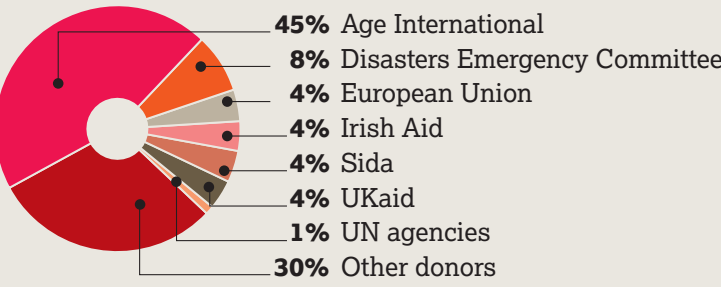
- Embedding a refreshed vision with clear results targets for gender mainstreaming across HelpAge, including through regional and country gender action plans and initiatives to build staff capacity and confidence;
- Further promoting and supporting uptake of the revised Humanitarian Inclusion Standards;
- Building stronger, more integrated, ageing, gender and disability policy messaging in our advocacy and influencing work.



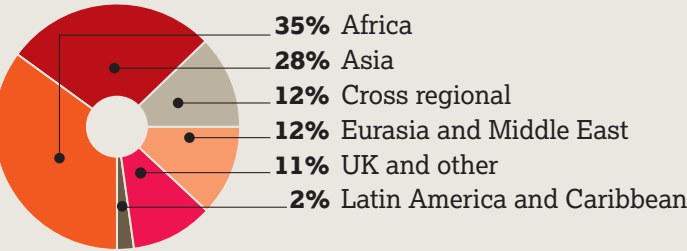
Daw Hla Yin, 77, lives with her daughter and two grandsons in rural Myanmar. She received a loan from the Older People’s Self-Help Group, and used it to buy a pig, glasses and a walking stick. Hereward Holland/Age International

Income and expenditure at a glance

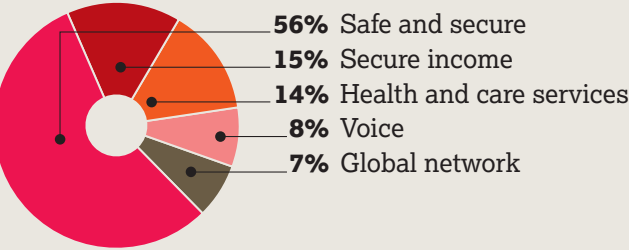
Where our money came from
£21.9m



Where we spent this money
£23.7m



How we spent this money
£23.7m



Notes

- Income in 2017/18 was £22.0 million, 18% less than 2016/17
- 100 per cent of expenditure was on charitable activities. No fundraising costs were incurred for generating voluntary income because we do not raise funds from the public.
- Unrestricted reserve is reduced by £200,000 of costs mainly related to organizational restructuring

Highlights of our financial performance

	Year to 31 March 2018 £m	Year to 31 March 2017 £m
Income		
Restricted	14.9	18.0
Unrestricted	7.0	9.0
Total income	21.9	27.0

Expenditure

Restricted	(16.6)	(18.2)
Unrestricted	(7.1)	(8.9)
Total expenditure	(23.7)	(27.1)

Net restricted (expenditure) / income for the year	(1.6)	(0.2)
Net unrestricted (expenditure) / income for the year	(0.2)	0.1
Net (expenditure) / income for the year	(1.8)	(0.1)
Actuarial gains / (losses) on final salary pension	0.1	(0.5)
Net (expenditure) / income including actuarial gains / losses on final salary pension	(1.7)	(0.6)
Funds at the start of the year	7.3	7.9
Total funds carried forward including pension liability	5.6	7.3
Pension liability	1.0	1.2
Funds excluding pension liability	6.6	8.5

Funds

Restricted	4.7	6.3
Unrestricted general	1.8	2.0
Funds excluding pension liability	6.6	8.5

Managing the risks to achieve our strategy and future prospects

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

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

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

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

In response to a strategic review of how HelpAge International works as a global network of organisations operating to promote aging issues and in response to the end of a 10-year strategic funding instrument by DFID for its international civil society partners, in December 2016, HelpAge International put in place a new organisation structure from 1st April 2018.

The revised organisational structure and emphasis on development of our global network is to position ourselves positively and strategically for the future both for our new Strategy 2020 to reflect the speed and extent of population ageing around the world, and

the changing political economy for national and international civil society programmes and organisations.

As a result of the UK public vote in the referendum of June 2016 the UK will formally leave European Union in March 2019. However, UK government and European Union have yet to reach to an agreed position on a number of key areas including international development funding. There are specific risks to HelpAge International associated with this outcome and uncertainty particularly our long-term eligibility as a UK-registered charity to access key European Union development and humanitarian funds, which currently account for approximately 4 per cent of our global funding but has been around 9 per cent of global funding in recent years. Risks associated with ‘Brexit’, are shared with most UK-based NGOs in our sector. To address the potential funding risk in relation to ‘Brexit’ we have developed different operational scenarios in collaboration with Age International and HelpAge International Germany.

Recent high-profile cases in relation to safeguarding in the charity sector, has highlighted the need to strengthen safeguarding mechanisms and management practices to minimise risk to our key stake holders, i.e. beneficiaries and staff. We are also taking steps to mitigate these potential risks, including an external review of our safeguarding mechanisms and of human resources practices in the different regions to bring consistency of standards this year.

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

- Unrestricted income:** risk that levels of unrestricted income curtail our ability to deliver our restricted work.
- People:** the risk that our human resources are not sufficient, suitable or equipped.
- Safety and security:** risks to individual staff and the people we work with, and our ability to deliver planned programmes as a result of insecurity or other operational challenges, especially due to expansion of humanitarian programmes in high security risk areas.
- Robustness and compliance** with our operational, human resource and financial management standards.

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

Going concern

In light of the potential risk to our unrestricted income, the steps were taken in the financial year 2016/17 to change our programme approach and cost structure, including changing our global footprint to ensure any reduction in unrestricted income is matched by cost reductions. The Directors have not identified any material uncertainties that may cast significant doubt on the ability of HelpAge International to continue as a going concern.

Employee involvement

Our decision-making processes include employee consultation through the line management structure, leadership group regular meetings and a UK staff council. We communicate through team briefings and regular updates from the Chief Executive. As a result of a staff survey in 2015, various improvements have been carried out including improving internal digital communication, salary benchmarking and adjustment. We aim to carry out another staff survey in October 2018. We also have initiated a review of our organisation values involving staff across the organisation in developing revised shared values. HelpAge International continues to be committed to promoting and developing healthy staff relations in all the countries where we work.

Equal opportunities

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

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.

To improve gender balance, we have taken many steps in recruitment and operations practices; including encouraging women to apply for vacant positions by highlighting different benefits and operational practices in job advertisements, organising unconscious bias training for the staff and promoting flexible working environment. We have initiated a gender pay gap analysis. It is not a legal requirement for organisations with less than 250 staff in UK. This analysis will help us to understand the effectiveness of the steps we have taken to improve gender balance. We intend to include disability and minorities in our analysis in the coming year.

Safeguarding

HelpAge International is committed to ensure that the key stake holders that are the beneficiaries of our programmes are protected from any kind of abuse and harassment. We have the following policies to this commitment:

- Protection policy
- Code of conduct
- Whistle blowing policy

HelpAge International had no safeguarding incident during the reporting period, however in light of recent high-profile cases of safeguarding in the charity sector, we have conducted an internal review to identify any incident related to safeguarding which has not been reported to trustees and to review the effectiveness of our safeguarding framework. The internal survey brought an historical case that was handled effectively by regional management but not reported to trustees and Charity Commission, the incident has been reported to trustees and Charity Commission as soon as it came to their notice of the Directors. The survey also highlighted the need to conduct comprehensive external review of our safeguarding framework. We have committed to complete external review this year. We have updated our whistleblowing policy to ensure it covers our downstream implementing partners and are in the process of reviewing our protection policy.

Organisational structure

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

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

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

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

Trustees

HelpAge International has a Board of Directors who are the Trustees. The Trustees are responsible for the overall management and direction of the charity. The Articles of Association allow for a minimum of eight and a maximum of 15 Directors, at least six of whom are nominated by the members and up to nine appointed by the Board of Directors, having regard to their relevant qualifications and skills. The overall gender and geographical composition of the Board is also taken into account. The current Board consists of 12 Trustees, including eight nominated by member organisations.

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

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

Fundraising

HelpAge International does not raise funds in United Kingdom from the public.

Age International does raise funds in the UK which form part of its strategic grant to HelpAge International.

Reserves policy

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the charity to meet its objectives. The policy was reviewed at a Board meeting in April 2017, taking into account risks of loss of income and unplanned costs. The reserves policy has been revised in line with a reduced operational footprint and reduced income projection. The Trustees agreed that unrestricted reserves should be in the range of £1.7 to £2.3 million. At 31 March 2018, the level of the unrestricted general fund, before pension provision, was £1.8 million (2017: £2.0 million).

A designated fund is for board approved specific work that spans more than one financial year. The reserve of £100k is for activities related to diversification of unrestricted income, development of Knowledge Platform for HelpAge network and IT infrastructure improvement (2017: £230k).

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

Pension

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

In accordance with FRS102, HelpAge International has obtained an actuarial valuation for the Help the Aged defined benefit scheme and recognised a pension liability of £0.96 million (2017: £1.19 million) in the accounts. The deficit does not result in any immediate liability to pay this amount to the pension scheme, as the resulting increase in contributions will be met from expected future income streams. Future contribution rates have been calculated in accordance with the terms of the pension scheme in the light of advice from the actuary and based on the results of the last full triennial valuation of the pension scheme carried out as at 1 April 2016.

Trustee and staff remuneration

Trustee remuneration

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

Staff remuneration

HelpAge International employed 426 staff on average around the world in 2017/2018. Around 13 per cent of our workforce is employed in our London office, with an additional 6 per cent of staff appointed in and paid from the UK, while living and working in another country. Salaries and benefits for the rest of our staff, who make up the great majority of our global workforce, are set in the countries where they work. A variety of factors are taken into consideration when setting terms and conditions, including national employment laws, cost of living considerations, and salary benchmarking against other charities.

The Board oversees the terms and conditions of employment for the Chief Executive Officer and Executive Director team. The Executive Directors set the salaries for other senior managers and the rest of our London-based staff, using a system of job evaluations and ‘pay bands’. Salaries are included in job advertisements for the great majority of our

HelpAge International was a participating employer in the Pensions Trust Growth Plan Series 2, 3, and 4. HelpAge International withdrew from the Growth Plan with effect from 30 June 2014 and all employees previously on the Growth Plan were moved to the Pensions Trust Flexible Retirement Plan. All existing employees who have opted for a pension scheme now participate in the Pensions Trust Flexible Retirement Plan.

Public benefit statement

HelpAge International has developed its aims and strategic plans to ensure that we provide a 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.

UK-based and UK-appointed positions. Every few years, HelpAge International conducts a benchmarking exercise to compare our salaries with those of others in the sector. As a UK charity, we report in our annual accounts the number of staff paid more than £60,000, and their salary levels, in bands as required by law.

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

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

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

Statement of the responsibilities of the Trustees

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

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

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

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

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

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

Each member of the charity guarantees to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up while he or she is a member or within one year after he or she ceases to be a member. The total number of such guarantees as at 31 March 2018 was 12 (2017:12). 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

Sayer Vincent LLP was re-appointed as the charitable company’s auditor during the year and has expressed its willingness to continue in that capacity.

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

David Causer
Trustee

24 September 2018

Independent auditor’s report

Opinion

We have audited the financial statements of HelpAge International (the ‘charitable company’) for the year ended 31 March 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company’s affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees’ responsibilities set out in the Trustees’ annual report, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor’s responsibilities for the audit of the financial statements

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

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

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

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

Jonathan Orchard
Senior statutory auditor

for and on behalf of
Sayer Vincent LLP, Statutory Auditor,
Invicta House, 108-114 Golden Lane,
London EC1Y 0TL

2 October 2018

Statement of financial activities

(Incorporating an income and expenditure account)

	Note	Restricted £000	Unrestricted £000	Year ended 31 March 2018 £000	Restricted £000	Unrestricted £000	Year ended 31 March 2017 £000
Incoming resources							
<i>Incoming resources from donations and legacies</i>							
Gifts, fees and donations	2	140	26	166	6	21	27
Donations and legacies	2	2,337	5,185	7,522	1,003	5,279	6,282
Total donations and legacies		2,477	5,211	7,688	1,009	5,300	6,309
Grants for international programmes	3	12,480	1,744	14,224	16,988	3,670	20,658
Investment income		1	11	12	5	7	12
Total incoming resources		14,958	6,966	21,924	18,002	8,977	26,979
Resources expended							
<i>Charitable activities</i>							
Enabling a secure income		2,760	874	3,634	3,184	1,468	4,652
Access to health and care services		2,476	833	3,309	3,690	1,559	5,249
Improving safety and security		9,785	3,392	13,177	8,328	3,925	12,253
Making older voices heard		1,422	543	1,965	2,431	1,347	3,778
Global network		57	1,506	1,563	392	575	967
Sub-total		16,500	7,148	23,648	18,025	8,874	26,899
Transfer from fixed asset fund		81	0	81	210	0	210
Total resources expended	4	16,581	7,148	23,729	18,235	8,874	27,109
Reconciliation of funds							
Funds at the start of the year		6,289	1,002	7,291	6,522	1,394	7,916
Total funds carried forward including pension liability		4,666	901	5,567	6,289	1,002	7,291
Pension liability		0	960	960	0	1,192	1,192
Funds excluding pension liability		4,666	1,861	6,527	6,289	2,194	8,483
Net movement in funds							
Net (expenditure) / income for the year		(1,623)	(182)	(1,805)	(233)	103	(130)
Actuarial gains / (losses) on defined benefit pension scheme	16	0	81	81	0	(495)	(495)
Net movement in funds		(1,623)	(101)	(1,724)	(233)	(392)	(625)

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

Balance sheet

Company number: 1762840

	Note	31 March 2018 £000	31 March 2017 £000
Fixed assets			
Tangible fixed assets	9	222	334
Current assets			
Debtors	10	3,452	4,069
Short-term deposit		511	509
Cash at bank and in hand		4,741	5,710
		8,704	10,288
Current liabilities			
Creditors: amounts due within one year	11	(1,855)	(1,497)
Net current assets		6,849	8,791
Total assets less current liabilities			
Provisions	12	(544)	(642)
Net assets excluding pension liability		6,527	8,483
Defined benefit pension scheme liability			
Defined benefit pension scheme liability	16	(960)	(1,192)
Net assets including pension liability	13	5,567	7,291
The funds of the charity			
Restricted funds		4,571	6,113
Restricted fixed asset fund		95	176
Total restricted funds		4,666	6,289
General funds			
General funds		1,769	1,964
Designated funds		92	230
Total unrestricted funds excluding pension liability		1,861	2,194
Total funds excluding pension liability		6,527	8,483
Pension liability			
Pension liability		(960)	(1,192)
Total charity funds	14	5,567	7,291

Approved by the Trustees on 24 September 2018
and signed on their behalf by:

David Causer
Trustee

Cash flow statement

		Year ended 31 March 2018 £000	Year ended 31 March 2017 £000
	Note		
Reconciliation of net outgoing resources to net cash flow from operating activities			
Cash flow from operating activities			
Net incoming / (outgoing) resources		(1,805)	(130)
Depreciation charge	9	223	266
Decrease / (increase) in debtors	10	617	9
(Decrease) / increase in creditors	11	358	(549)
Disposal of tangible fixed assets	9	27	114
Transfers to provisions	12	138	170
Use of provisions	12	(236)	(181)
Investment income		(12)	(12)
Defined benefit pension scheme:			
Impact on net incoming resources before gains and losses	16	48	51
Employer contributions paid	16	(199)	(114)
Net cash provided by / (used in) operating activities		(841)	(376)
Cash flow from investing activities			
Interest receivable		12	12
Purchase of tangible fixed assets	9	(138)	(171)
Net cash provided by / (used in) investing activities		(126)	(159)
Cash flow from financing activities			
Net cash provided by / (used in) financing activities		(100)	(100)
Change in cash and cash equivalents in the year		(967)	(535)

Analysis of cash and cash equivalents

	At 1 April 2018	Cash flows	At 31 March 2017
Cash at bank and in hand	4,741	(969)	5,710
Short-term deposit	511	2	509
Total	5,252	(967)	6,219

Notes to the financial statements

1. Accounting policies

a) Basis of preparation

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

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

b) Statutory information

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

c) Fund accounting

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

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

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

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

C.3: Pension liability In accordance with FRS102 – Retirement Benefits, the liability attributable to the pension schemes as set out in Note 16 is shown as a reduction of total funds. It is anticipated that these commitments will be met through future cash flows, and this is subject to regular review in conjunction with actuarial valuations and related professional advice.

d) Public benefit entity

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

e) Related charities

Since May 2016 when Age International became independent UK based network member of HelpAge Network, HelpAge International don't have any connected charity.

f) Foreign exchange

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

g) Income recognition

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

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

In applying this policy, HelpAge International recognises income 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.

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.

1. Accounting policies continued

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

Interest receivable

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

h) Resources expended

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

The costs of raising funds relate to the expenditure incurred by the charity in raising funds for its activities.

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

Grants payable are accounted for in line with the payment schedule stipulated in the agreement, providing the conditions set have been met. Grants payable are made to third parties in furtherance of the charity’s objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Provisions for grants are made when the

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

i) Allocation of support costs

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

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

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

j) Operating leases

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

k) Debtors

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

l) Cash at bank and in hand

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

1. Accounting policies continued

m) Creditors and provisions

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

n) Financial instruments

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

o) Fixed assets and depreciation

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as revaluation reserve in the balance sheet. The depreciation rate in use was as follows:

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

Overseas project assets are expensed in the year of purchase. However, acquisitions made on or after 1 May 2005 are included in the balance sheet and a restricted fund shows the net book value of these items. The restricted fund reflects the change in net book value during the year as a transfer for SOFA. Assets with a cost of over £250 are capitalised.

p) Terminal benefit provision

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

q) Pension costs

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

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

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

2. Donations and legacies

	Restricted £000	Unrestricted £000	Year ended 31 March 2018 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2017 Total £000
Core grants for international programmes:						
Age International ^A	2,337	5,185	7,522	1,003	5,279	6,282
Membership fees	0	23	23	0	15	15
Donations	0	3	3	6	6	12
Gifts in kind	140	0	140	0	0	0
Total	140	26	166	6	21	27

	Restricted £000	Unrestricted £000	Year ended 31 March 2018 Total £000	Year ended 31 March 2017 Total £000
A. Income from Age International				
Strategic Funding ⁱ	167	5,050	5,217	5,500
Appeal and other restricted funds	489	0	489	241
Disasters Emergency Committee ⁱⁱ	1,681	135	1,816	541
	2,337	5,185	7,522	6,282

i. Age International strategic funding

Age International strategic funds covered £1.6m of expenditure in countries that are considered fragile or are dealing with complex emergencies.

Strategic funding from Age International include funds from Sponsor a Grandparent (SAG) fundraising mechanism. The funds utilised in countries where these grandparents reside are £1.27m.

	Year ended 31 March 2018 Total £000
ii. Income from Disasters Emergency Committee via Age International	
East Africa Crisis Response	1,117
Provision of Health and Nutrition Service, Yemen	474
Emergency Response for people fleeing Myanmar	225
Total Disasters Emergency Committee grants	1,816

3. Incoming resources from charitable activities

Grants received for international programmes

	Note	Restricted £000	Unrestricted £000	Year ended 31 March 2018 Total £000	Restricted £000	Unrestricted £000	Year ended 31 March 2017 Total £000
Age International		4,642	274	4,916	7,533	401	7,934
HelpAge Deutschland		2057	0	2,057	1,577	0	1,577
US Agency for International Development		881	157	1,038	712	56	768
Sida – Swedish International Development Cooperation Agency		0	895	895	436	822	1,258
European Commission		755	84	839	2,140	145	2,285
Irish Aid		781	46	827	340	18	358
Bureau of Population, Refugee and Migration (PRM), USA		682	106	788	291	25	316
The Margaret A Cargill Foundation		440	35	475	401	40	441
The Government of the Federal Republic of Germany		330	23	353	315	24	339
UN agencies		193	8	201	204	6	210
UK aid from the UK Government		0	0	0	0	2,003	2003
Other agencies (less than £300,000)		1,578	114	1,692	2,720	130	2,850
Total	17	12,339	1,742	14,081	16,361	3,648	20,009
Other income		141	2	143	319	0	319
Total		12,480	1,744	14,224	16,680	3,648	20,328



4. Total resources expended

	Staff-related costs (Note 7) £000	Programme costs £000	General office costs £000	Travel and related costs £000	Grants (Note 5) £000	Legal and professional fees £000	Fixed asset fund £000	Total £000
Activities:								
Enabling a secure income	1,394	1,384	48	164	609	36	0	3,635
Access to health and care services	1,498	949	44	253	528	36	0	3,308
Improving safety and security	5,192	4,758	176	681	2,215	155	0	13,177
Making older voices heard	794	495	26	75	558	18	0	1,966
Global network	965	156	21	29	378	13	0	1,562
Fixed asset fund	0	0	0	0	0	0	81	81
Year ended 31 March 2018	9,843	7,742	315	1,202	4,288	258	81	23,729
Year ended 31 March 2017	11,210	6,904	349	1,250	6,915	271	210	27,109

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

Support costs: 2017/18	1,312	17	315	174	0	78	0	1,896
Support costs: Prior year	1,517	84	383	113	0	47	0	2,144
Governance costs: 2017/18	74	0	0	62	0	18	0	154
Governance costs: Prior year	68	0	0	61	0	17	0	146



Older women sit down for lunch at an older people's association in Vietnam.

Brayden Howie/HelpAge International

5. Grants paid to members and partner organisations

	Number of grants	Year ended 31 March 2018 £000	Year ended 31 March 2017 £000
INTERSOS Humanitarian Organization – Yemen	2	514	0
Young Men's Christian Association – Myanmar	2	284	268
HelpAge USA ⁱ	1	260	175
Malawi Network of Older Persons Organizations	2	119	35
Southern Sudan Older People Association – South Sudan	2	110	153
AMEL Association International – Lebanon	4	106	97
ACTED – South Sudan	1	100	0
Corporación para la Gestión de Riesgos – Fondo de Solidaridad-Columbia	2	95	129
Young Power in Social Action – Bangladesh	3	94	0
GOAL South Sudan	1	90	95
HelpAge Deutschland	1	76	125
Aid Action – Ireland	1	71	7
District Pastoralist Association Kenya	1	69	104
Christian Blind Mission (UK) Limited	1	68	87
Ba Thuoc District Association of the Elderly – Vietnam	1	68	33
Thuong Xuan District Association of the Elderly – Vietnam	1	67	33
Pastoralist Integrated Support Programme – Kenya	2	65	99
Magu Poverty Focus on Older People Rehab Centre – Tanzania	2	65	157
Gramin Vikas Vigyan Samiti – India	2	61	6
Rural Agency for Community Development & Assistance – Kenya	1	57	104
Resource Integration Centre – Bangladesh	3	55	0
Center for Community Development Solutions – Zimbabwe	1	54	243
University of Public Health	1	53	35
Women Empowerment Network Kenya	1	52	109
HelpAge India ⁱⁱ	2	49	250
Community Support Group Nepal	2	48	66
Sind Rural Support Organization – Pakistan	1	47	142
American Association for the Advancement of Science – USA	1	47	0
Imam Sadr Foundation – Lebanon	2	44	40
Ethiopian Elderly and Pensioners National Association	3	42	34
Ha Tinh provincial Women's Union – Vietnam	2	41	37
Rural Advisory Services Batken	1	41	98
HelpAge Sri Lanka	2	40	129
Morogoro Elderly Peoples Organisation – Tanzania	2	40	74
University of Medicine 2 – Myanmar	1	39	8
Handicap International – Syria	1	37	24
Makassed Hospital – Lebanon	3	35	39
Disaster Ready – USA	1	34	9
Uganda Reach the Aged Association – Uganda	2	34	14
Tinh Gia district Association of the Elderly – Vietnam	3	33	104
Other small grants (less than £50,000)		984	3,751
		4,288	6,915

i: One of the Helpage International trustees, Robin Talbert, is also trustee of Helpage USA, however the grant to Helpage USA that is for services to raise funds for international programme in US market, these funds does not cover any of her costs as trustee of Helpage USA. She as trustees of Helpage International is not involved in decision making related this grant.

ii: One of the Helpage International trustees, Methrew Cherian is also Chief Executive Officer of HelpAge India, however the grant to Helpage India is for a specific project in India in relation to Sponsor and grandparent funding mechanism, does not cover his salary cost as CEO of Helpage India. He as a trustees of Helpage International is not involved in decision making related to this grant.

6. Net incoming resources for the year

	Year ended 31 March 2018 £000	Year ended 31 March 2017 £000
This is stated after charging / crediting:		
Other finance income:		
Expected return on pension assets	133	156
Interest cost on pension scheme liabilities	(160)	(180)
Net other finance (loss) income from pension scheme	(27)	(24)
Depreciation	223	266
Exchange rate (loss) gain	(64)	(75)
Trustees' indemnity insurance	6	6
Trustees' expenses	39	38
(Loss) / gain on disposal of assets	(141)	(48)
Auditors' remuneration (fees for Sayer Vincent)		
Annual statutory audit	14	14
Project audit for donor funded projects	26	22
	40	36

During the period no Trustee received any remuneration. Trustees' expenses are for the reimbursement of travel, accommodation and subsistence costs for 12 Trustees' (2016/17:12 Trustees') attendance at all meetings.

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

7. Staff costs and numbers

	Year ended 31 March 2018 Staff	Year ended 31 March 2017 Staff
a) Average number of employees on a head count basis during the year was as follows:		
Network Development, Advocacy, Campaign and Communication	16	24
Programme Support and Quality	24	19
Resource Development	0	8
Chief Executive, Finance and Support Services	17	19
Total staff on UK payroll based in UK	57	70
Staff on UK payroll based outside UK	25	37
	82	107
Non-UK staff on local contracts	344	454
	426	561
	£000	£000
b) Staff costs were as follows:		
UK paid staff:		
Salaries and wages	3,372	4,004
Social security costs	245	269
Pension contributions towards defined contribution scheme	215	239
	3,832	4,512
Non UK-based national staff on local contracts	3,750	3,813
Redundancy and termination costs	0	213
Other staff-related costs	2,261	2,672
	9,843	11,210

Other staff-related costs include staff training and workshops (£265,000), contractors (£820,000), recruitment (£26,000), administrative cost towards defined pension scheme (£48,000), and other non-salary costs.

	Year ended 31 March 2018	Year ended 31 March 2017
c) The number of staff whose emoluments fell within each of the following bands, excluding National Insurance, were:		
£60,000 – £69,999	4	2
£70,000 – £79,999	1	1
£80,000 – £89,999	0	0
£90,000 and above	1	1

Remuneration excludes employer's pension contributions of £29,919 (2016/17: £24,957) paid into pension schemes for all six (2016/17: four) higher-paid members of staff.

The salaries and benefits including pension contributions and employer's National Insurance contributions of the Directors group (7) were £565,787 (2016/17: £421,483 for 5 Directors) for the year ended 31 March 2018. As part of the organisational restructure the Directors group has expanded and now include three regional directors.



Rabeya Sultana, Bangladesh Country Director, speaking at the HelpAge staff global conference in September 2017. Ben Small/HelpAge International

8. Taxation

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

9. Tangible fixed assets

	Unrestricted assets £000	Restricted project assets £000	31 March 2018 Total assets £000	Unrestricted assets £000	Restricted project assets £000	31 March 2017 Total assets £000
Cost						
At the start of the year	199	1,467	1,666	207	2,117	2,324
Additions	9	129	138	41	130	171
Disposals	0	(168)	(168)	(49)	(780)	(829)
At the end of the year	208	1,428	1,636	199	1,467	1,666
Depreciation						
At the start of the year	143	1,189	1,332	167	1,615	1,782
Charge for the year	19	204	223	23	243	266
Disposals	0	(141)	(141)	(47)	(669)	(716)
At the end of the year	162	1,252	1,414	143	1,189	1,332
Net book value						
Computers	17	114	131	21	137	158
Other office equipment	26	0	26	0	(0)	(0)
Motor vehicles	0	51	51	0	125	125
Fixture and fittings	3	11	14	35	16	51
At the end of the year	46	176	222	56	278	334
At the start of the year	56	278	334	40	503	543

10. Debtors

	31 March 2018 £000	31 March 2017 £000
Other debtors	164	142
Prepayments	36	46
Accrued income	3,252	3,881
	3,452	4,069

11. Creditors: amounts due within one year

	31 March 2018 £000	31 March 2017 £000
Taxation and social security	67	67
Accruals	919	918
Other creditors	869	512
	1,855	1,497

12. Provisions

	31 March 2018 £000	31 March 2017 £000
Provision for terminal benefits (Reference to accounting policy in Note 1h)		
At the start of the year	642	653
Charged for the year	138	170
Utilised in the year	(236)	(181)
At the end of the year	544	642

13. Analysis of net assets between funds
(Current year)

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	176	46	222
Net current assets less provision	4,490	1,815	6,305
Pension liability	0	(960)	(960)
Net assets at the end of the year	4,666	901	5,567

(Prior year)

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

14. Funds 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	945	6,043	6,223	0	765
Asia	3,809	4,710	5,504	0	3,015
Latin America and Caribbean	497	3	500	0	0
Eurasia and Middle East	83	2,400	2,466	0	17
UK and others	780	1,802	1,807	0	775
Fixed asset fund	175	0	81	0	94
Total restricted funds	6,289	14,958	16,581	0	4,666
Unrestricted funds:					
General reserve	1,964	6,966	7,161	0	1,769
Designated reserve	230	0	138	0	92
Total unrestricted funds	2,194	6,966	7,299	0	1,861
Pension reserve	(1,192)	0	(151)	(81)	(960)
Total funds	7,291	21,924	23,729	(81)	5,567

14. Funds movement continued
(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	460	7,578	7,093	0	945
Asia Pacific	2,832	4,224	3,714	0	3,342
South Asia	1,234	1,782	2,549	0	467
Latin America and Caribbean	630	2,403	2,536	0	497
Eurasia and Middle East	391	670	978	0	83
UK and others	590	1,345	1,155	0	780
Fixed asset fund	385	0	210	0	175
Total restricted funds	6,522	18,002	18,235	0	6,289
Unrestricted funds:					
General reserve	2,154	8,977	9,167	0	1,964
Designated reserve	0	0	(230)	0	230
Total unrestricted funds	2,154	8,977	8,937	0	2,194
Pension reserve	(760)	0	(63)	(495)	(1,192)
Total funds	7,916	26,979	27,109	(495)	7,291



Older people raising chickens as part of a community enterprise programme in Kyrgyzstan. Vitaliy Konovalov/HelpAge International

Purposes of restricted funds and unrestricted funds

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

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

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

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

Unrestricted funds

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

Designated reserve: Unrestricted funds which are expendable at the discretion of the Trustees in furtherance of the specific purpose for which they have been designated.

15. Grant income

	Year ended 31 March 2018 £000	Year ended 31 March 2017 £000
Strategic grants for international programmes		
Age International	7,522	6,282
UKaid from the UK Government	0	2,003
Swedish International Development Cooperation Agency	895	822
	8,417	9,107

Other grants for international programmes

Age International	4,916	7,934
HelpAge Deutschland	2,057	1,577
US Agency for International Development	1,038	768
Sida – Swedish International Development Cooperation Agency	895	1,258
European Commission	839	2,285
Irish Aid	827	358
Bureau of Population, Refugee and Migration (PRM), USA	788	317
The Margaret A Cargill Foundation	475	0
The Government of the Federal Republic of Germany	353	339
HelpAge Korea (including KOICA)	328	275
Asian Development Bank	232	93
UN agencies	201	209
HelpAge USA	152	441
UKaid from the UK Government	137	223
Swiss Red Cross	106	96
Monkey Forest Consulting Ltd	98	192
World Diabetes Foundation	90	69
Sight Savers	61	122
Other agencies (less than £50,000 in 2017/18)	488	1,780
	14,081	18,336

Income through Age International from the following donors:

	Income £000
UKaid from the UK Government for:	
Reducing poverty by improving health for older people in Africa	291
Social protection rights component of Hunger Safety Net Project, Kenya	449
	740

15. Grant income continued

Income through Age International from the following donors:

	Income £000
UN agencies for:	
Dry zone sustainable nutrition, agriculture and protection project, Myanmar	481
Strengthening the Ministry of Social Welfare to fulfil its role in expanding in Social Protection, Myanmar	700
Assistance to refugees and asylum seekers (Kibondo), Tanzania	263
Integrated approach to strengthen services for persons with their specific needs, Tanzania	188
Addressing Specific Needs of Drought affected IDPs, Ethiopia	185
Access to clean water and improved nutrition for drought affected older people and people with disabilities, Ethiopia	180
Integrated Humanitarian Response to the Needs of Older Women & Men, Bangladesh	143
	2,140

Save the Children for:

ALERT Preparing to Respond Now project	1,141
Age and Disability Capacity Building project (ADCAP)	136
	1,277

Big Lottery Fund for:

Empowering Older People to Improve Lives, Pakistan	148
Reducing poverty in Central Asia	69
	217

Income from Sida – Swedish International Development Cooperation Agency for:

Strategic partnership	895
	895

Income from Irish Aid for:

Accountability and fulfilment for Older People to Raise their Dignity Programme (AFFORD)	827
	827

Income received from HelpAge Deutschland for:

Addressing the protection needs of older South Sudanese refugees, Ethiopia	220
Building the Resilience of Vulnerable Older People and their Families in Recurrent Drought-affected areas, Ethiopia	70
Promotion of the rights of older people (PRO-People) in Pakistan	120
Improved healthcare for Syrian refugees in Lebanon	273
Leaving no one behind, Jordan	267
Immediate lifesaving needs of the most vulnerable Temporarily Displaced People, Pakistan	671
Supporting the transition from humanitarian crisis through recovery to sustainable economic development, South Sudan	121
Strengthening the human rights of older people and women in Moldova	131
Other contracts less than £50,000	183
	2,056

16. Pensions
Help the Aged Final Salary Scheme

FRS 102 disclosures for accounting period ending 31 March 2018
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 is based on the triennial actuarial valuation of the Scheme as at 1 April 2016, which includes an allowance for administration expenses and Pension Protection Fund (PPF) levies.

The Scheme assets neither include investments issued by HelpAge International nor any property occupied by HelpAge International.
The overall expected rate of return of the Scheme assets has been based on the average expected return for each asset class, weighted by the amount of assets in each class. The Scheme has no contingent assets or liabilities.
The Scheme holds quoted securities, and these have been valued at current bid-price. The corresponding amounts from previous years have not been restated.

Employee benefit obligations

	Value at 31 March 2018 £000	Value at 31 March 2017 £000
Present value of funded obligations	(6,356)	(6,485)
Fair value of Scheme assets	5,396	5,293
(Deficit) / surplus in the Scheme	(960)	(1,192)

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

Current service cost	21	27
Net interest on defined benefit liability	27	24
Total	48	51

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

Actuarial gains and loss

(Loss) / gain on Scheme assets	(47)	658
Gain / (loss) on Scheme liabilities	128	(1,153)
Net accumulated gain / (loss) recognised in the other comprehensive income	81	(495)

16. Pensions
Help the Aged Final Salary Scheme continued

Reconciliation of present value of Scheme liabilities and assets

	Value at 31 March 2018 £000	Value at 31 March 2017 £000
Change in the present value of the defined benefit obligation		
Opening defined benefit obligation	6,485	5,452
Current service cost	0	0
Interest cost	160	180
Actuarial (losses) / gains on Scheme liabilities	(128)	1,153
Benefits paid (including expenses)	(161)	(300)
Closing defined benefit obligation	6,356	6,485

	Value at 31 March 2018 £000	Value at 31 March 2017 £000
Change in the fair value of Scheme assets		
Opening fair value of Scheme assets	5,293	4,692
Expected return on Scheme assets	133	156
Actuarial gains / (losses)	(47)	658
Employer contributions	199	114
Benefits paid (including expenses)	(161)	(300)
Administrative costs incurred	(21)	(27)
Closing fair value of Scheme assets	5,396	5,293

	At 31 March 2018 %	At 31 March 2017 %
Assets in the Scheme as a percentage of total Scheme assets		
Matching assets including gifts and bonds	47.70	47.70
Equities	23.70	23.90
Diversified growth	27.60	26.90
Cash	1.00	1.50

	2018 £000	2017 £000
Actual return on Scheme assets		
Interest income on Scheme assets	133	156
Gains / (losses) on Scheme assets	(47)	658
	86	814

16. Pensions
Help the Aged Final Salary Scheme continued

Assumptions

Principal actuarial assumptions at the balance sheet date	At 31 March 2018 % pa	At 31 March 2017 % pa
Financial assumptions		
Discount rate	2.60	2.50
Rate of increase in salaries	3.30	3.30
Rate of increase in payment of pre-2005 pensions (in excess of GMP)	2.30	2.30
Rate of increase in payment of post-2005 pensions (in excess of GMP)	2.30	2.30
Rate of revaluation of deferred pensions in excess of GMP	0.00	0.00
Inflation assumption (RPI)	3.30	3.30
Inflation assumption (CPI)	2.30	2.30

Demographic assumptions	2018	2017
Mortality	S1 Normal base tables projected by year of birth assuming future improvements in line with CMI 2017 core projections with a long-term rate of improvement of 1% pa	S1 Normal base tables projected by year of birth assuming future improvements in line with CMI 2016 core projections with a long-term rate of improvement of 1% pa
Cash commutation allowance	80% of the maximum cash allowance available upon retirement	80% of maximum cash allowance available upon retirement

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

History of experience gains and losses	2018 £000	2017 £000	2016 £000	2015 £000	2014 £000
Defined benefit obligation	(6,356)	(6,485)	(5,452)	(5,634)	(5,104)
Scheme assets	5,396	5,293	4,692	4,668	4,178
Surplus / (deficit)	(960)	(1,192)	(760)	(966)	(926)
Experience adjustments on Scheme liabilities	0	0	0	94	(100)
Experience adjustments on Scheme assets	47	658	(69)	345	454

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

17. Related party transactions

There are no related party’s transactions during the year.

18. Operating lease commitments

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

	Property / office lease 2017/18 £000	2016/17 £000	Equipment / vehicle 2017/18 £000	2016/17 £000
International offices				
Less than one year	144	186	1	5
One to five years	44	105	0	0
Over five years	0	0	0	0
	188	291	1	5

	Property / office lease 2017/18 £000	2016/17 £000
London office		
Less than one year	52	52
One to five years	196	248
Over five years	0	0
	248	300

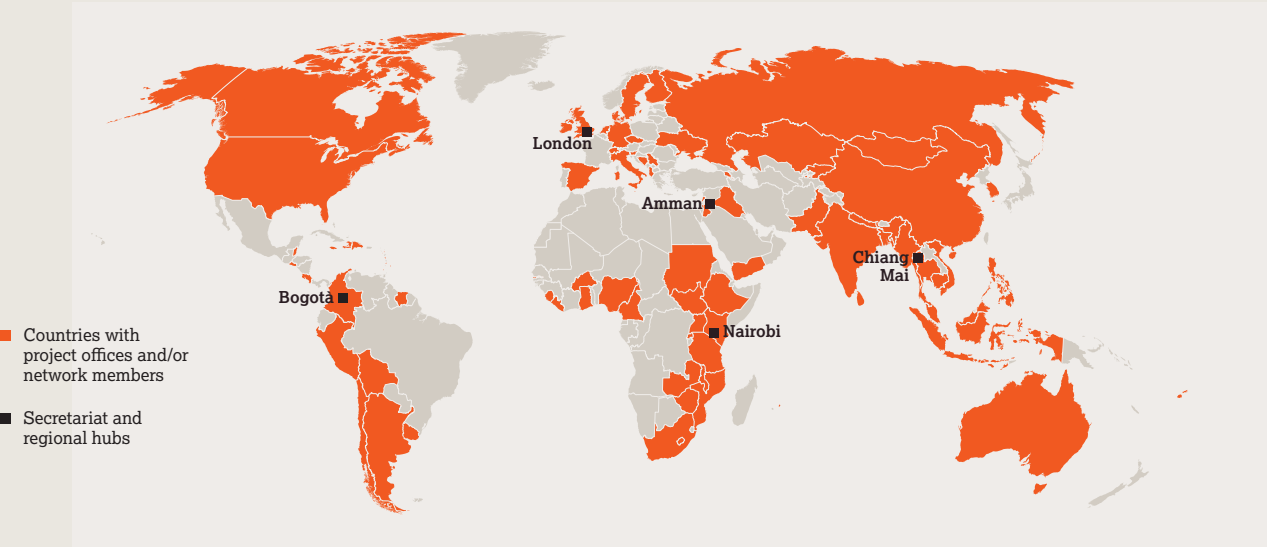
This figure relates to the UK office which is leased from Age UK at a commercial rent of £52,288 per annum. The lease expires on 15 December 2022 and can be terminated at six months’ notice.



Legal and administrative details

Status	The organisation is a charitable company limited by guarantee, incorporated on 19 October 1983 and registered as a charity on 17 November 1983.		
Governing document	The Company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company, and is governed by its Articles of Association.		
Company number	1762840		
Charity number	288180		
Registered office and operational address	1-6 Tavistock Square, London, WC1H 9NA		
Trustees	Arun Maira (<i>Chair</i>)* David Causer (<i>Vice Chair</i>) Isabella Aboderin Ferdous Ara Begum* Mathew Cherian* Cho Hyunse* John Kingston Laura Machado Sola Mahoney* Abla Sibai* Robin Talbert* Vappu Taipale* <i>*Trustees nominated by members</i>		
Senior staff	Justin Derbyshire	Chief Executive Officer	
	Asif Sarwar	Chief Operating Officer / Company Secretary	
	Cherian Mathews	Director of Global Impact and Resourcing	
	Kate Wedgwood	Director of Network, Advocacy, Communications and Campaigns	
	Eduardo Klien	Regional Director Asia	
	Prafulla Kumar Mishra	Regional Director Africa	
	Barbara Shenstone	Regional Director Eurasia and Middle East	
Bankers	Barclays Bank plc, 1 Pall Mall East, London, SW1Y 5AX		
Solicitors	Veale Wasbrough Vizards LLP, Second Floor, 3 Brindley Place, Birmingham B1 2JB		
Auditors	Sayer Vincent, Chartered Accountants and Statutory Auditors, Invicta House, 108-114 Golden Lane London, EC1Y 0TL		

HelpAge global network



At the end of 2017/18, the HelpAge Global Network included 133 members across 81 countries, creating a powerful global movement for change.		Senior Citizens’ Council of Mauritius Sierra Leone Society for the Welfare of the Aged South Sudan Older People’s Organisation (SSOPO) Sudanese Society for the Care of Older People (SSCOP) Tanzania Mission to the Poor and Disabled (PADJ) Uganda Reach the Aged Association (URAA) VUKOXA, Mozambique	Office of Seniors’ Interests, Australia Pakistan Medico International Resource Integration Centre (RIC), Bangladesh Senior Citizens’ Association of Thailand Senior Citizens’ Council of Thailand Society of Women’s Initiative for Ageing Successfully (WINGS), Singapore Tsao Foundation, Singapore Vietnam Association of the Elderly (VAE) Yayasan Amal USIAMAS, Malaysia Yayasan Emong Lansia (YEL), Indonesia	Fundación Horizontes, Bolivia Fundación ISALUD, Argentina Fundación Navarro Viola, Argentina* Fundación Oportunidad Mayor, Chile* Haitian Society for the Blind (SHAA) HelpAge Belize HelpAge St Lucia Instituto para el Desarrollo de la Pesca y Minería (IPEMIN), Peru National Foundation for Blind Care, Suriname Old People’s Welfare Association (OPWA), Montserrat Peru Coordinating Group for Older People (Mesa de Trabajo) Pro Vida Bolivia Pro Vida Colombia Pro Vida Perú Reaching Elderly Abandoned Citizens Housebound (REACH), Dominica Red de Programas para el Adulto Mayor, Chile Society of St Vincent de Paul, Antigua St Catherine Community Development Agency (SACDA), Jamaica Sumaj Punchay, Bolivia
Africa Age-in-Action, South Africa Ageing with a Smile, The Gambia* Almanar Voluntary Organization, Sudan Association of Retired Persons Mozambique (APOSEMO) Center for Community Advancement and Family Empowerment (CECAFE), Liberia* Community Development Volunteers for Technical Assistance (CDVTA), Cameroon Current Evangelism Ministries (CEM), Sierra Leone District Pastoralists Association (DPA), Kenya Elim Hlanganani Society for the Care of the Aged, South Africa Ethiopia Elderly and Pensioners National Association (EEPNA) Fantsuam Foundation, Nigeria Health Nest Uganda HelpAge Ghana HelpAge Kenya HelpAge Zimbabwe (HAZ) Kenya Society for People with AIDS (KESPA) Kenyan Aged People Require Information, Knowledge & Advancement (KARIKA)* Maseru Senior Women’s Association, Lesotho Mauritius Family Planning Association Muthande Society for the Aged, South Africa NSINDAGIZA, Rwanda* Promo-Femmes Développement Solidarité, Burkina Faso Reach One Touch One Ministries (ROTOM), Uganda Regional Centre for the Welfare of Ageing Persons Cameroon (RECEWAPEC) Rift Valley Children and Women Development Organisation, Ethiopia Sawaka-Karagwe (SAWAKA), Tanzania Senior Citizens’ Association of Zambia (SCAZ)		Asia and Pacific Ageing China Development Centre (ACDC), China Ageing Nepal* 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 (FON) Chiang Mai University, Thailand Fiji Council of Social Services (FCOSS) Foundation for Older People’s Development (FOPDEV), Thailand Gramin Vikas Vigyan Samiti (GRAVIS), India Help Without Frontiers Thailand Foundation (HWFTH) HelpAge Cambodia HelpAge India HelpAge Korea HelpAge Sri Lanka Helping Hand Hong Kong, China Instituto de Acção Social, Macau, China Mongolian Association of Elderly People National Council of Senior Citizens Organisations of Malaysia (NACSCOM) National Senior Citizen Federation (NASCIF), Nepal* Nepal Participatory Action Network (NEPAN)*	Eurasia and the Middle East Albanian Association of Geriatrics and Gerontology (AAGG) Alzheimer’s Association Lebanon (AAL)* Ardager, Kazakhstan Center for Studies on Aging (CSA), Lebanon Dobro Delo, Russia El Wedad Society for Community Rehabilitation (El Wedad, occupied Palestinian territories) Mission Armenia OSMIJEH, Bosnia and Herzegovina Palestinian Center for Communication and Development Strategies (PCCDS) Resource Centre for Elderly People (RCE), Kyrgyzstan Serbian Red Cross Turbota pro Litnix v Ukraini, Ukraine	Fundación Horizontes, Bolivia Fundación ISALUD, Argentina Fundación Navarro Viola, Argentina* Fundación Oportunidad Mayor, Chile* Haitian Society for the Blind (SHAA) HelpAge Belize HelpAge St Lucia Instituto para el Desarrollo de la Pesca y Minería (IPEMIN), Peru National Foundation for Blind Care, Suriname Old People’s Welfare Association (OPWA), Montserrat Peru Coordinating Group for Older People (Mesa de Trabajo) Pro Vida Bolivia Pro Vida Colombia Pro Vida Perú Reaching Elderly Abandoned Citizens Housebound (REACH), Dominica Red de Programas para el Adulto Mayor, Chile Society of St Vincent de Paul, Antigua St Catherine Community Development Agency (SACDA), Jamaica Sumaj Punchay, Bolivia
			North America AARP International, USA HelpAge Canada HelpAge USA	
			Western Europe Ældre Sagen/DaneAge Association, Denmark Age Action Ireland Age International, UK Caritas Malta Centre for Policy on Ageing, UK Globale Seniorer (GS), Denmark HelpAge Deutschland HelpAge International España, Spain HelpAge Italia* Kwa Wazee, Switzerland Pensionärernas Riksorganisation (PRO), Sweden Slovenska Filantropija/Slovene Philanthropy, Slovenia Valli, the Union for Senior Services, Finland WorldGranny, Netherlands Zivot 90, Czech Republic	
				* joined in 2017/18

New publications

Ageing, older persons and the 2030 agenda for sustainable development

Agenda 2030: The Sustainable Development Goals and global ageing

AgeNews Asia / Pacific 21 and 22

Ageways 85: Bangladesh

Breaking the age barrier: Lessons from an intergenerational livelihoods programme in Sierra Leone

Connect 1 and 2

Entitled to the same rights: What older women say about their rights to non-discrimination and equality, and to freedom from violence, abuse and neglect

Freedom to decide for ourselves



Good practice guide: embedding inclusion of older people and people with disabilities in humanitarian policy and practice

Healthy lives and wellbeing for all at all ages: a call to action

Humanitarian inclusion standards for older people and people with disabilities

Impact assessment report: Mt Agung, Bali, Indonesia

Impacts of migration on households in the dry zone, Myanmar



Missing millions: How older people with disabilities are excluded from humanitarian response

Old age income security in Bangladesh: Work, family and social protection

Old age income security in Philippines: Work, family and social protection

Old age income security in Thailand: Work, family and social protection

Older people's associations in east and south-east Asia: a four-country study

Options Assessment for Electronic Cash Transfer Delivery, Myanmar

Rapid needs assessment of older people: Mt Agung, Bali, Indonesia

Social protection and access to health services in Ethiopia, Mozambique, Tanzania and Zimbabwe

The ageing of Myanmar's farmer population: Implications for agriculture and food security

Voice and accountability in the Older Persons Cash Transfer: evidence from older citizen monitors in Kenya

Voice and accountability in the Older Persons Cash Transfer: evidence from older citizen monitors in Mozambique

Voice and accountability in the Zanzibar Universal Pension Scheme

Voice and accountability in Uganda's Senior Citizens Grant

Violence against older women



Members of the Board of Trustees, Directors and senior staff at the Leadership Conference in Dar es Salaam, Tanzania, October 2017.

Henry Mazunda/HelpAge International

London office

HelpAge International PO Box 70156, London WC1A 9GB, UK

3rd floor, Tavis House, 1-6 Tavistock Square, London WC1H 9NA, UK

Tel +44 (0)20 7278 7778 Fax +44 (0)20 7387 6992
www.helpage.org info@helpage.org

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Registered in England no. 1762840

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Regional centres

Africa

PO Box 14888-00800, Westlands, Nairobi, Kenya
LR 7158/166 Shanzu Road, Of Lower Kabete Road, Westlands, Nairobi, Kenya
Tel +254 20 263 7853 / +254 733 333 246
helpage.africa@helpage.org

Asia-Pacific

6 Soi 17, Nimmanhemmin Road, Suthep, Muang, Chiang Mai 50200, Thailand
Tel and fax +66 53 225441
hai@helpageasia.org
www.ageingasia.org

Eurasia and Middle East

Building 12, Ba'ounieh Street
Jabal Alweibdeh, Amman, Jordan
Tel +962 6 462 2130 Fax +962 6 462 2135
helpageeme@helpage.org



Ninzizi (above) and her daughter Emelyne (front cover) fled violence in Burundi to a refugee camp in Tanzania in April 2015. Ninzizi struggles to walk and cannot speak, but with the support of HelpAge International her health is improving. HelpAge staff drive her to the health clinic to get regular check-ups, and with cash we provided she bought a walking stick and Emelyne and her husband started a business selling avocados. With the extra money they earn, the whole family is able to afford food to supplement the camp rations, which means they have a more varied and nutritious diet. Ben Small/HelpAge International

