



# Annual report and financial statements 2021/22

**HelpAge**

**International**

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

## Annual report and financial statements

*2021/22*

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Front cover photo: Akililu Yadete, 74, lives with his wife and children in Adama, Ethiopia. He is chairman an Older People's Association and actively volunteers for different groups in the city.

Maheder Haileselassie Tadese/Fairpicture/HelpAge International



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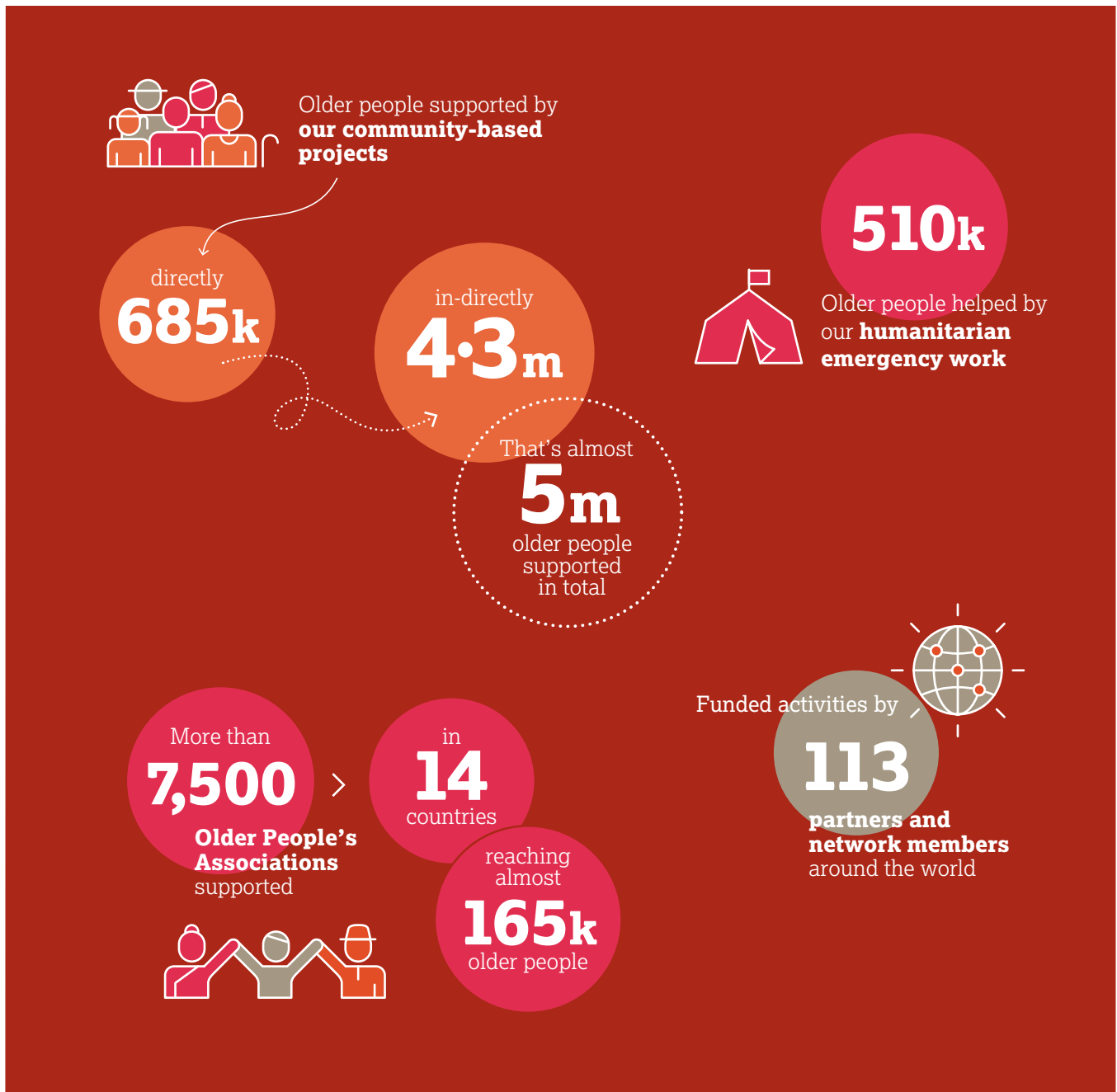
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We are here to make sure every older person, everywhere, can lead a healthy, dignified and secure life. This report highlights our actions and progress throughout 2021 and early 2022.

## Our year in numbers



# Letter from the Chair and CEO

**The last year has been a time of real change at HelpAge International: change in the way we work and changes in the world around us.**

We started the year adapting our work to support older people impacted by the military coup in Myanmar and closed it with a scaled-up response to the Russian invasion of Ukraine, where one in four people are over the age of 60.

We also had a spirit of hope as Covid-19 vaccines began to roll out across the world, promising an end to the isolation and restrictions caused by the pandemic. Unfortunately, vaccine distribution between rich and poor nations proved highly inequitable and millions of older people in low- and middle-income countries remain unvaccinated today.

The pledges to vaccinate 70 per cent of the world, however, ring hollow in many parts of the world where people continue to live in the shadow of the pandemic. In 'low-income' countries, almost three quarters of older people remained unvaccinated as we closed the year, highlighting the significant gaps in the global health system.

This inequity only spurs us on to continue the work we do, driving for a world where we can all get older with dignity. We are privileged at HelpAge as we witness every day the amazing achievements and contributions of older people. We know what a difference can be made when communities come together – as they did during the pandemic – and listen to the voices of older people.

We called on the world to do the same, as representatives and activists gathered at the COP-26 climate summit to agree how to tackle the climate crisis. Many older people have experienced the direct impact on communities of the climate crisis. They have directly felt the consequences of climate change on their daily lives and have witnessed first-hand the changes sweeping across our planet.

Our own climate pledge includes a commitment to show the world how older people are confronting climate change, making sure they are included in any response to climate disasters, and promoting intergenerational collaboration.

This commitment is one of many changes we are making to adapt our work to deliver on our Strategy 2030. This has included a key shift in the way we work, rolling out a new global operating model in 2021. This was developed to enable us to deliver on our strategic goals, working towards a world where older people everywhere can live in dignity and wellbeing, knowing that their voice is heard.

We are, as ever, thankful for the work of the members of the HelpAge global network and all our partners. We are privileged to be part of such an active and engaged network who make it possible for us to reach older people and implement our programmes and activities. This will only increase as we further embrace locally-led development.

Our work on a national and local level is made stronger through the support and collaboration we enjoy with global operators like the Swedish International Development Agency (SIDA), Irish Aid, the WHO, and UNHCR.

The geo-political shifts that swept the world in the last year look set to continue and the impact they are going to have on the lives of older people everywhere must not be underestimated. We know we will have our work cut out for us, but we are proud of our achievements and optimistic that progress is being made towards a world that increasingly respects the rights of older people.



*Arun Maira*

**Arun Maira**  
Chair of Trustees



*Justin Derbyshire*

**Justin Derbyshire**  
Chief Executive Officer





# Inclusive humanitarian action

In 2021 the world faced numerous humanitarian challenges, every one of them magnified by Covid-19. Older people struggled in already extreme circumstances, their lives and rights increasingly threatened and reduced.

We are determined to do what we can to ensure older people are seen, heard, and respected whenever and wherever an emergency hits.

## Across the world

Through our **Global Emergency Fund**, backed by Margaret A. Cargill Philanthropies (MACP), we funded partners in Bangladesh, Ethiopia, Haiti, Indonesia, India, Kenya, Malawi, Mozambique, Myanmar, Pakistan, the Philippines, Sri Lanka, South Sudan, Uganda, Venezuela, Vietnam, Yemen and Zimbabwe to provide urgent support in 19 disaster responses including floods, volcanoes, droughts, cyclones, fires and earthquakes.

We established a **digital learning platform** to help partners across the world understand and implement inclusive humanitarian action. The portal was developed on KAYA, a global learning platform, and was developed in collaboration with Humanitarian Learning Academy, offering accessible, high-quality learning to the humanitarian sector for free.

**Advocacy** is key to spreading awareness of the needs of older people in humanitarian situations. We worked with organisations including Human Rights Watch, Humanity and Inclusion, the UN and Overseas Development Institute to lobby for older and disabled people to be visible and placed at the heart of all future humanitarian responses.

In collaboration with the United Nations High Commission for Refugees (UNHCR), we undertook a major investigation to cast light on the challenges and risks faced by **older people on the move** in Latin America. We consulted almost 900 older people across Colombia, Ecuador, El Salvador, Honduras and Peru, and learned about their experiences of fleeing gang violence, surviving with no legal status, accessing food and support – and how Covid-19 had worsened access to rights and services. The report and website *A Claim to Dignity: Ageing on the Move* → launched in April 2021.

We participated in three different appeals led by the UK's **Disasters Emergency Committee** (DEC), for Afghanistan, Covid-19 global response, and the war in Ukraine. With their support – and the generous donations they received – we were able to work with our partners to deliver much needed aid to older people in crisis, delivering services and support at times when it was most needed.

## Snapshot of our work

18

We responded to emergencies in 18 countries

15k

older people accessed livelihood support and cash transfers

441k

older people accessed health, shelter, water and sanitation



Dida Racha Guyo, 65, Ethiopia, lost his livestock to drought.

## Countries in focus

### Afghanistan

Our humanitarian response took us to Afghanistan for the first time, through the Disasters Emergency Committee (DEC) Afghanistan appeal. With eight million people at risk of starvation from drought and economic collapse, we partnered with Humanity and Inclusion (HI) to distribute cash grants in Herat, targeting households that included older people and people with disabilities. We also promoted the inclusion of older people and people with disabilities in the work of UN agencies, delivering training for local staff in Afghanistan's challenging environment.

### Bangladesh

We worked with the older Rohingya refugees who continue to be persecuted in Myanmar to ensure a better quality of life. We provided assistive products, integrated health care services such as regular health screening, medicine, mental health and psychosocial care, nutrition support and malnutrition treatment to enhance physical, mental, and mental health and well-being.

### Colombia

Every year, thousands of lives and livelihoods are threatened by extreme flooding in the remote and harsh conditions of La Guajira. Alongside GOAL Colombia and World Vision, we provided older people living in the region with psychosocial and legal care, as well as sanitary kits, toilets and disaster risk reduction information. Thanks to our partners Malteser and Cid Salud, more than 800 people were treated and supplied with medicines, hygiene kits and water tanks at health days.

### Ethiopia

We partnered with four national NGOs - the Rehabilitation and Development Organization (RaDO), Action for Development (AFD), the Ethiopian Center for Disability Development (ECDD) and the Rift Valley Children and Women Development Organization (RCWDO) - and one international NGO - Plan International - to develop support programmes for the more than 800,000 refugees and asylum seekers who have fled to Ethiopia to escape conflict, floods, disease, and displacement. We supported their work to provide older people and people with disabilities with health services in 10 refugee camps and 14 drought and conflict-affected regions.

### Haiti

In August a powerful 7.2-magnitude earthquake struck south-west Haiti, killing more than 2,200 people and affecting over three million. With funding from the American Association of Retired Persons (AARP), we worked with Church World Service to identify the most urgent needs of older people affected by the quake, and then provided reaching 1,698 people with cash

transfers, hygiene kits, food and seeds to replant their crops. We also distributed kits to help them cope in the difficult circumstances, including solar lamps and radios.

### Jordan

We worked with our partner, the Noor Hussein Foundation, to provide host and refugee communities with mental health and protection services. This included building intergenerational support groups, case management and referral, and making home visits to provide emotional support.

We also conducted virtual and face-to-face trainings on 'Age Inclusive Humanitarian Interventions'. Trainings were conducted with national and international organisations to enhance the inclusion of older men and women within their programmes and activities.

### Kenya

As Kenya experienced its worst drought in 40 years, we worked with partners Echami A Ito and Pastoral Integrated Support Program to deliver a two-month drought response. We distributed cash transfers to provide relief to the 1,000 most at-risk older households from the worst effects of the drought in the north of the country.

### Lebanon

Alongside our partner IDRAAC - Institute for Development, Research, Advocacy and Applied Care - we provided protection and mental health support for almost 5,000 older Syrian refugees and host communities, including people with disabilities and their families. Services included specialised mental health consultations, a telephone hotline, home visits, and case management support and referrals.

### Mozambique

After cyclone Eloise caused destruction across the country, we supported 12,500 older people with food, health services and door-to-door psychosocial support. Many people were still struggling to rebuild their lives after cyclone Idai hit the same area in 2019, so with UNDP funds we set up training for a further 20,000 older people on financial management, community savings schemes, livestock and fish farming to help them rebuild their businesses.

### Palestine

During the 2021 bombardment of Gaza, we escalated our support to our partner El Wedad's work with older people in their community who were already struggling with the impact of Covid-19. We supported their Rapid Needs Assessment of 500 older people to establish their needs which led to the distribution of hygiene kits, food baskets, walking sticks, hearing aids and emotional support to those most at-risk.

## South Sudan

As Covid-19 hit, we offered technical support to the Humanitarian Development Consortium (HDC) to carry out rapid needs assessments for older people so that they could assess what support was required. As a result, 2,000 households received a variety of support, including cash grants, chlorine tablets, food hampers and hygiene kits.

## Uganda

We partnered with an older people's association, Community Aged Foundation (CAFO), to support almost 1,000 older people after flash floods hit in the southwest of the country in July 2021. This included providing cash transfers to enable people to pay medical bills, buy food, and replace livestock swept away in the floods. Health camps were also set up to diagnose and treat disease.

## Venezuela

After landslides caused by heavy rains destroyed people's homes, belongings, and crops, we supported the response led by our partner Convité. More than 3,500 older people received personal hygiene items, food supplies, medical consultations and medicines. We also worked with them to supply hot meals and medical support to more than 1,200 older people affected by Covid-19.

## Yemen

Through the Yemen Family Care Association (YFCA), we were able to provide emergency cash transfers to older people displaced by ongoing violence, enabling them to buy food, and jerry cans for clean water. They were also provided with access to psychological first aid and information on protecting themselves and their families from Covid-19.

## Case study

### Ukraine

In February 2022, Russia launched a full-scale military assault on Ukraine. With staff already in Ukraine and Moldova and an established volunteer network, we were well positioned to respond immediately.

Once we had ensured the safety of our staff and volunteers, many of whom evacuated from our bases in Kyiv and Slovyansk, we began setting up new offices in Dnipro and Lviv, establishing partnerships and recruiting more staff and volunteers.

The on-going war has had a huge impact on older people – a quarter of Ukraine's population are over 60, making this conflict the 'oldest' humanitarian

crisis in the world. Within weeks, our volunteers were delivering food and support to almost 20,000 older people. As people fled to neighbouring Moldova, we helped organise accommodation in refugee centres and delivered hot meals and hygiene kits to 3,000 people.

*Valentina, 72, from Kherson in Ukraine talks about her experience as a refugee in Moldova →*

*“While we were packing, we heard the sirens and the bombing nearby. We didn't know how to get out of the house quickly and safely. In my 70s, for the first time in my life, I felt a fear that I cannot explain.”*

*Ekaterina (pictured below), 70, from Voznesensk*







# Healthy ageing

Promoting healthy ageing is about maximising everyone's ability to continue to do the things that matter to us as we get older. Staying healthy and feeling good is everyone's right, no matter their age.

We work with network members and partners to promote healthy ageing so that everyone, everywhere can continue to do the things that matter to them as they get older.

## Across the world

**Covid-19 vaccine equity** was top of our agenda for the year. We launched a *manifesto and toolkit* → to support partners pushing their governments for vaccine policies which prioritised older people. We joined the People's Vaccine Alliance, and lobbied the World Health Organization (WHO) and UN, sharing leading examples of community-based approaches that could help *improve uptake of vaccines in countries across the world* →.

As part of the EU-funded **SUNI-SEA project**, we helped improve older people's wellbeing across southeast Asia. Volunteers were trained to use mobile apps to screen older people at risk of high blood pressure and diabetes, referring them to the nearest health facility. In Myanmar after the coup, mental health screening and psychological first aid were introduced to help older people deal with the

increased threat level. The project also created strong links between communities and local health facility staff. In Vietnam, we helped establish a new group of health care volunteers to support health screening and health promotion activities. This enabled more older people to be monitored and encouraged to take part in healthy ageing activities. We also began screening older people for diabetes as standard.

HelpAge International worked with the Africa Population and Research Center and South Africa's North-West University (NWU) in the development of the revised **African Union Plan of Action on Ageing**. This is a continent-wide tool that can track countries' commitments and progress on supporting older people.

## Snapshot of our work

- 827k
 older people supported with health care
- 5
 countries changed national policies on long-term care after lobbying
- 2k
 healthcare workers trained to support older people



Balaram Bidari, 86, getting his Covid-19 vaccine in Nepal.



## Countries in focus

### Brazil

On your bike! Working with the healthy ageing and urban mobility research project team at the Federal University of Santa Catarina, we encouraged healthy activity by adapting tricycles and making them available to older people in a park with safe, wide cycle lanes. Low-cost and innovative, the Blue Bikers project promoted social integration and provided an enjoyable way for older people to improve their physical and mental health.

### Ethiopia

Almost 100,000 people accessed screening and treatment for health issues including strokes, cancer and heart disease, as well as ophthalmic and HIV services, after we established age-friendly outpatient departments, trained health workers and equipped 14 health facilities with modern equipment. A further 3,012 older people received home and community-based care and support services.

### Kenya

Issues such as diabetes and high blood pressure can be very dangerous for older people. Through network members KDCCE and KARIKA, and partner CiPHEDs, we enabled 18,775 older people to access health information and services including screening, care and treatment.

As part of the Better Health for Older Persons in Africa (BHOPA) programme, funded by Age International, we worked with members of Older People's Associations in Kenya to develop programmes to improve their wellbeing. Members met weekly or bi-weekly to take part in gentle exercise, singing and dancing, to enable them to better manage their health risks. Many participants reported feeling happier and more active as a result of these sessions.

### Mozambique

We developed mobile health buses and community health fairs to reach older people in remote communities which are poorly served by the national health system which enabled more than 3,000 older people to attend consultations and health screenings, as well as receiving their Covid-19 vaccinations.

We also helped train more than 200 health staff in geriatric care and managing non-communicable diseases (NCDs), including heart disease, stroke, cancer, diabetes and chronic lung disease.

### Pakistan

Care homes across the country were legally bound to higher standards after our partner FAID launched UN Decade of Healthy Ageing Initiatives, in partnership with the Ministry of Health and the World Health Organization (WHO). Achievements included developing minimum standards for care homes and drafting a national framework on healthy ageing for the government.

### Tanzania

Through working in partnership with MAPERECE and the African Women Aids Working Group (AFRIWAG), more than one million older people were able to access age-friendly health treatment. This was enhanced by changes in government policy which created a favourable environment for older people access to health services which has been partly attributed to our interventions focusing on strengthening health systems.

We supported the training of primary health care workers, home based care health providers, and older peoples monitoring groups, developing simple guidelines for a healthy diet and healthy lifestyle.



HelpAge International Myanmar

**Older woman in Myanmar, who, like many others, could not afford to go to a hospital when she contracted Covid-19.**

## Case study

### Tanzania

In September 2021, only 1.6 per cent of older people in Tanzania had been vaccinated against Covid-19, a result of misinformation, ageism and limited exposure to reliable news in mainstream media.

Working alongside UNICEF, we embarked on a holistic programme to encourage people to get vaccinated. Our staff travelled to communities to speak to leaders and communities, worked with young volunteers and government health workers to spread the message, and distributed clear, accurate information through our network of home-based care providers and Active Ageing Clubs. We then organised eight mobile vaccination clinics in the most remote areas. The results were amazing: almost 7,000 older people in the project area received their vaccination, while demand in other age groups increased by 88 per cent.

Anthony Kijavala, an 85-year-old man from Korogwe District Tanga region, who took the vaccine as a result of the project affirmed:

*“We decided to take the vaccine after being educated and encouraged by our peers in the older people’s active aging club where we meet weekly. They provided us with a lot of information and knowledge about Covid-19 and the importance of taking the vaccine, especially for us older people. But personally, I took this decision because I have seen people dying in my neighbourhood not once but many times and many of these people are older people like me, although the authorities were not saying anything about it, I was old enough to see and realise that I need to decide for myself to protect my myself my family and my community.”*





# Covid-19

Covid-19 continued to have a devastating effect on older people around the world, especially as a result of vaccine inequity and ageist lockdown policies.

Much of our work focused on ensuring older and at-risk people had access to information, personal protective equipment, health screening and vaccinations when and where needed.

## Across the world

Our **Covid-19 research**, *Bearing the brunt* →, commissioned by UNFPA, found that older people were at higher risk of serious illness and their odds of survival lowest. Many lost their livelihoods and were unable to buy the food or medicine they needed to survive. It also unearthed how the pandemic exposed ageism like never before. Older people were separated and isolated, portrayed as weak and helpless, and their rights ignored, taking an unacceptable toll on their health and wellbeing.

Our advocacy brief, *Confronting the shadow pandemic* →, highlighted how the conditions created by Covid-19 increased the **risks of violence, abuse and neglect** older people faced. Based on research across Malawi, Moldova and Pakistan, older people provided testimonies of the impact the pandemic had on their lives, revealing that increased confinement during the pandemic put them at greater risk of violence in all three countries.

We connected and consulted with more than 30 network members in 20 countries to design, develop and launch a **vaccine manifesto**, advocacy and policy influencing plan and Covid-19 vaccine toolkit.

## Snapshot of our work

181k

people received support with health care in response to Covid-19

443k

people received humanitarian assistance via HelpAge network emergency responses

9.5m

older people receiving additional income support from their government



Ummat Ali, 70, is waiting for his call to visit the doctor in an Age Friendly Space in the Cox's Bazar Rohingya refugee camp in Bangladesh.

## Countries in focus

### Bangladesh

More than 23,500 older Rohingya refugees were able to protect themselves from Covid-19 through our work. They were helped to understand the risks they faced and the need for quarantine. Hand sanitizer, masks, and surface disinfectant materials were also distributed.

### Ethiopia

In collaboration with the Ethiopian Elderly and pensioners National Association (EEPNA), we ran awareness raising workshops on Covid-19 prevention and implementing the guidelines. We also worked with representatives of Older People's Associations (OPAs) to share information about the impacts of the disease. More than 6,000 older people were provided with Covid-19 personal protection materials, including face masks, hand sanitisers and soap.

### Kenya

Following our Covid-19 needs assessment of older people, the government, with support from development partners, rolled out a countrywide cash transfer programme targeting at-risk and older households to mitigate the economic impacts of Covid-19 and to build financial resilience. HelpAge also supported the training and capacitating of healthcare workers and promoted campaigns to encourage an increased number of older people to get vaccinated. Almost 5,000 older people were vaccinated in the areas of operation.

### Lebanon

Our partner IDRAAC distributed 1,497 hygiene kits and 702 older people's kits procured by HelpAge to the most at-risk households to promote healthy hygiene practices that could help prevent Covid-19.

### Moldova

With funding from UN Women and the UN Office of the High Commissioner on Human Rights (OHCHR), essential care packs with food, personal protective equipment (PPE), hygiene and personal care products were distributed to 795 at-risk older people in 10 communities. Long-lasting food items were chosen in case people were quarantined for long periods, and hygiene packs were distributed to people who were bed-ridden or with permanent care needs. Volunteers were also able to make home visits to older people who were particularly isolated.

### Mozambique

We developed radio campaigns to advocate for and ensure Covid-19 vaccines were available for people of all ages. The number of older people accessing vaccines in some areas rose by almost 50 per cent.

### Myanmar

When older people couldn't afford to travel to get tested and vaccinated, we funded transport to get them to health centres. We also provided disability grants to around 4,880 people, and liquid soap and hand sanitiser to 216 community groups, so members could generate income – money used to support at-risk community members.

### Pakistan

We ran mass awareness on infection prevention and control in local languages through banners, pamphlets, and community sessions. Through collaboration with district health officials, we worked with our partner FAID to provide cash assistance to members of Older People's Associations (OPAs) members and to train eight health surge volunteer teams from 26 OPAs on the use of essential home-based Covid management equipment including oxygen cylinders, oxygen concentrators and oximeters, and the care of Covid patients isolated at home.

We also worked with the Sindh Rural Support Organisation (SSRO) to provide three-months of food rations to members of OPAs in Karachi during the lockdown and distributed hygiene kits and PPE.

### Palestine

We provided support to El Wedad, our partner in Gaza, to enable them to reach older people with advice and psychological support – particularly around isolation. They set up a phone support service to reach more than 500 older members of their community who were isolated at home due to the pandemic. The service included tips on protecting yourself from Covid-19, self-care and the latest news on health issues via text messages.

### Syria

In partnership with Syrian Expats Medical Association (SEMA), we implemented a Covid-19 response targeting refugee camps to offer mental and psychosocial support through mobile clinics. Dedicated community health workers conducted house-to-house visits for more than 17,000 at-risk people in 10 refugee camps, including those with chronic illnesses or underlying health conditions, delivering Covid-19 prevention and awareness messages, information on coping skills and how to manage stress, and psychological first aid. They also distributed hygiene kits and referred people needing additional support to health care services.

### Uganda

As a result of advocacy efforts by HelpAge and network members, including Uganda Reach the Aged Association (URAA), the Grandmothers' Consortium (GMC) and the Social Protection Platform Uganda (SPPU) older people were able to collect their pensions safely, after the government adapted pay points to allow for social distancing.



## Case study

### India

India's second wave of Covid-19 in May 2021 was particularly devastating, destroying livelihoods and leaving millions of daily wage earners penniless and families starving. Across the country, livelihoods were being destroyed, daily wage earners rendered penniless, families were starving, while migrant workers trudged hundreds of miles on foot back home to their villages, mostly without food or support.

Our partners, HelpAge India and GRAVIS, knew that urgent help was needed to support older people's immediate needs – but also that rebuilding lives after the pandemic was key.

As a result of the funds raised during the UK's Disaster Emergencies Committee (DEC) appeal, we were able to provide funds to GRAVIS and HelpAge India which enabled them to distribute nutritional supplements and sanitation and hygiene products to 11,161 poor families in rural areas.

Over the next six months, they went on to distribute fruit-bearing plants and vegetable seed kits to 6,050 families with older people across five states. This enabled them to grow produce their own food to eat and sell.

Tetri Devi, 65, and her husband own a small piece of land, but lost their source of income during the pandemic. Tetri received a native vegetable seed kit, with which she developed a kitchen garden on her land. Over one season, she earned approximately 4,000 rupees (£40) from her produce, and the brinjal (aubergine) she grew in the next season made more than 10,000 rupees (£100). The income helped the couple repay a debt of 4000 rupees they had been forced to take to survive during Covid-19.

**Below: Older woman getting her first shot of the Covid-19 vaccine, India.**





# Income security

**A secure income is key to living with dignity. That applies for everyone – no matter what their age or position in society.**

**HelpAge works to increase older people's incomes through advocacy and practical action. We push governments for positive change to social welfare policies, and advocate for decent work and financial inclusion for all.**

## Across the world

Together with the African Union, we convened more than 25 organisations and 10 governments to discuss the impact of Covid-19 and how effective **social protection measures** would improve the way countries would be able to respond to the pandemic. We also trained government officials on how to effectively introduce social protection laws to protect their citizens.

As part of the Irish Aid-funded **AFFORD programme** – which supports older people to lead secure and healthy lives in Ethiopia, Malawi, Mozambique and Tanzania – we encouraged the governments in the four countries to sign up to the African Union Protocol on the Rights of Older People as this will help secure

increased access to social protection for millions of older citizens. By the end of the year, all four countries had ratified the Protocol.

We developed our relationship with the International Labour Organization (ILO) and the World Bank during the year, so we could work together to push for **increased income security** across numerous countries. In Bangladesh, this resulted in the government piloting our Older People's Association model for community development, and in Vietnam, our collective advocacy with the UN and ILO resulted in the government reducing the pension eligibility age from 80 to 75 for those living in disadvantaged areas and increasing the monthly payment from £9 to £12. More than 200,000 people benefitted from this work.

### Snapshot of our work

17k

older people received a government pension or cash transfer in 12 target countries

5

of our target countries increased social pension payments to older people



**Mwanahamisi Amir Said, 83, Tanzania, is supporting her two children and five grandchildren with income from her charcoal business.**



## Countries in focus

### Bangladesh

People over 60 were able to start a small business or buy livestock without fear of building up large debts after network member, Resource Integration Center, introduced age-friendly micro-credit that reduces the amount of interest someone owes the older they get. Our staff in Bangladesh supported the initiative with monitoring and evaluation.

*“I took the initiative to rear cows commercially and got profit and economic success with the support of my family members.”*

**Amina Begum (70), Pubail Union, Gazipur District**

### Kenya

More than 830,000 older people were able to claim a social pension, while 42,000 gained access to health services, after we helped in the development of a national healthy ageing policy and complementary national hospital insurance fund. We also worked with community-based organisations and network members to offer training and information to older people on how to claim their new rights.

### Lebanon

In August 2021, at the peak of the Lebanese economic crisis, we conducted focus groups with older people from different communities to find out more about their economic circumstances. We learned about the struggles they face because of their insecure incomes and lack of social pension. This work was supported by our partner Dorcas and part of our partnership with the ILO. It contributed to the development of a policy brief for launch in 2022.

### Mozambique

Working with local government, we campaigned to encourage and financially supported a number of older people to register for identity cards. This would give them official access to government support, including health care and cash assistance.

### Sri Lanka

We provide financial support to our partner, HelpAge Sri Lanka, who run a revolving fund – established in 2015 – to help communities to thrive. In 2021, this enabled 1,662 older people to support themselves with initiatives ranging from carpentry, doormat making, and dressmaking, to selling dried fish, and cultivating fruit and vegetables.

### Uganda

Together with our partners Uganda Reach the Aged Association (URAA) and the Grandmothers' Consortium (GMC), we launched the Social Protection Platform of Uganda (SPPU) to lobby for older people's rights. Together we persuaded the government to address challenges in delayed pension payments and accessibility, which enabled almost 360,000 older people to receive increased payments.

### Vietnam

Small businesses flourished after more than 2,600 Intergenerational Self-Help Clubs (ISHCs) supported members with income generation activities, training and micro-credit schemes. Members also benefited from livelihood peer support groups where people could share their experience and knowledge, while over 300 economic development volunteers provided livelihood support for the most at-risk community members.



Malumbo Simwaka/Fairpicture/HelpAge International

**Jane Sitima, 67, Malawi, used her social cash transfer – a monthly government payment – to start her own poultry business.**

## Case study

### Sponsor a Grandparent

The Sponsor a Grandparent scheme, funded by Age International and implemented by HelpAge across five countries, offers a programme where donors support work in a community and receive regular updates about a specific grandparent whose story they follow over time.

Working with our national partners in five countries – Ethiopia, India, Kenya, Myanmar, and Sri Lanka – the programme delivers support that meet the specific needs of older people in each country by developing plans in direct discussion with them and their communities.

*“This programme gave us the means to live happy, even during Covid-19. It helped us improve our minds.”*

#### Niyagama, an older community leader in Sri Lanka

In 2021 in Sri Lanka, 197 people attended training on business and financial skills including bookkeeping, good governance, management, and fundraising. Around 60 older people, community volunteers and staff were trained on leadership development.

In Ethiopia, the project provided 550 older people (including those who are terminally ill or with no family members) with services including monthly cash grants, hot meals, residential care, and psychosocial support.

And in India, network member HelpAge India rolled out cash transfers to more than 6,600 older people who were unable to earn an income during the Covid pandemic. People used the support for activities such as poultry farming, kitchen gardens, fish farming and banana cultivation. Digital initiatives also encouraged 300 older people to enrol for government entitlements including ration cards and pensions and track the progress of their applications.

**Asekon (pictured below), 72, Kenya, could no longer sell goods to her neighbours and make a living because of the Covid-19 pandemic and drought. Through the Sponsor a Grandparent programme, she received money to support herself again.**







# Society for all ages

By 2050, over two billion people will be aged over 60. But many societies still shun and discriminate against older people, leaving them unable to support themselves or act as valued members of the community.

We want to achieve a world where we are all recognised and respected as individuals, embraced equally, and treated fairly and without discrimination in older age.

## Across the world

Older people often struggle to be heard by those in power. So, in line with our vision of a world in which every older person everywhere can say **'my voice is heard'**, we developed a *Voice toolkit* → to help partners, network members and staff ensure older people's voices are raised – and heard – by decision-makers across the world. This was followed by a roll-out across Eurasia and the Middle East, through training workshops in English, Arabic and Russian.

Across Latin America, in partnership with American Association of Retired Persons (AARP) and the Pan American Health Organization (PAHO), we piloted new projects including community gardens and open-air group exercise classes to help build **age-friendly cities**. Specifically chosen to be innovative, low cost and easy-to-implement, the projects can have a high impact on quality of life and make our environments a better place to grow older.

**Systemic ageism** occurs in the media and at all levels of society, resulting in a narrative that the older someone is, the less important they are. To mark International Day of Older Persons on 1 October we launched an *Ageism in the system campaign* → to increase understanding of systemic ageism and encourage people to tackle it more effectively. We produced an animation as well as a guide to support our partners' anti-ageism campaigning.



Aura Calimán/HelpAge International

Older people in Colombia creating Urban Gardens – age-friendly community spaces for an ecologically-resilient future.

As we approach the mid-point of the **Sustainable Development Goals (SDGs)**, we partnered with Statistics Without Borders to analyse the household surveys that are used to decide SDG programme work in five countries. *The analysis* → revealed that older people and other marginalised groups are almost invisible in the data work. We used the findings to engage UN agencies and encourage them to make SDG surveys more age-inclusive and gender-responsive.

International law demands governments eliminate all forms of discrimination, including based on age. But the reality is older people are routinely denied **equality**. With support from AARP, we commissioned the Equal Rights Trust to develop a *comprehensive legal study* → on states' obligations under international human rights law to tackle ageism and age discrimination, and a comparative legal study of the prohibition of age discrimination and ageism in national legal frameworks in 12 countries, for publication in June 2022 ahead of the UNECE (United Nations Economic Commission for Europe) Ministerial Conference on Ageing, in Rome.

We partnered with the United Nations Population Fund Arab States Regional Office (UNFPA ASRO), and other organisations, to assess the state of the **rights of older people across the Middle East**. Our *review of human rights standards* → in six National Ageing Strategies in Arab States and follow-up 'Guide to Policy Formulation from a Human Rights Perspective' generated requests to provide technical support in improving work to promote older people's rights.

## Snapshot of our work

7.5k

OPAs in 14 countries received support

20

countries with functioning national platforms, movements, or campaigns to support older peoples' rights

12k

older people were able to participate in community programmes and activities that strengthen social connections

3

new age-inclusive national laws and policies were passed in Latin America and the Caribbean



Victor Tocan/HelpAge International

In Moldova, younger volunteers are teaching older people to use a smartphone.

## Countries in focus

### Colombia

Unloved areas in Ciudad Bolívar, a neighbourhood in Bogota, were brought to life through our urban garden initiative. Expert advice, workshops and talks on cultivation and land management inspired older people to get digging and growing, creating colourful green spaces for everyone to enjoy. Older people reported how much of a positive impact these newly revitalised community spaces had on their lives.

### Ethiopia

In collaboration with the Ethiopian Elderly and Pensioners' National Association (EEPNA), we hosted training on leadership, communication and older people's rights for community leaders, government decision-makers and journalists.

We influenced government organisations and ministries to adapt and implement ageing laws and policies. This included the Ethiopian Human Rights Commission, Ministry of Women and Social Affairs, Ethiopian Institute of Ombudsman, Ministry of Health, and Ministry of Justice; with the first two establishing a directorate for older people and people with disabilities.

### Jordan

To encourage the inclusion of older people, people with disabilities and Syrian refugees in their local communities, more than 3,000 older people participated in awareness-raising sessions, recreational activities and group meetings. Services were provided by our partner the Institute for Family Health (IFH) on health and mental health, cash assistance, and other

protection services. Another partner, the Noor Al Hussein Foundation, also put in place systems for responding to complaints, including suggestion boxes, and a telephone helpline.

HelpAge collaborated with the Ministry of Social Development by reviewing a new law to establish an older people's fund in the country.

### Kenya

We organised financial literacy training and craft activities and developed welfare groups for 68 Older People's Associations to help older people increase their income and form valuable relationships. As an example, one older man who couldn't afford his wife's hospital bill was introduced to a social worker, who helped arrange for him to pay the bill in instalments so his wife could be discharged.

HelpAge supported the formulation of the geriatric bill and the ratification of the *African Union Protocol on Human Rights of Older People* →, which puts Kenya in a better position to prepare for population ageing. An ambassador for older people was appointed to the government, and we helped build his ability to promote and advocate for ageing rights.

### Moldova

Younger volunteers shared their digital skills with older people, teaching them how to use a smartphone, to access the internet and other apps so they could interact with family members, make new social connections, and access online help and support. One thousand older people benefited, especially older people at risk of domestic violence and violence survivors.

## Pakistan

We supported members of 115 Older People's Associations (OPAs) to lobby policymakers and government officials to pass the Senior Citizen's Welfare Act. This resulted in the signing of an MOU between the Social Welfare department, the government of Sindh and the National Database Registration Authority, to start the registration of senior citizens with the issuance of Azadi cards (special cards for older people).

The federal government also passed the Islamabad Capital Territory Senior Citizen Welfare Act to protect and promote the rights of older people living in Islamabad. We will be providing technical support to the Ministry of Human Rights for the implementation of the Act.

To help promote peace in Khyber District (an area severely affected by armed conflict between militants and the army), we supported network partner Sarhad Rural Support Program to organise training in leadership and management at 65 Senior Citizens' Committees. This has generated a new cooperation between older people, the government and civil society to advocate for peace.



Maheider Haileselassie Tadese / Fairpicture / HelpAge International

**Meseret Damtew, 75, Ethiopia, lives with his wife Ayale Gelaw. Damtew is the deputy chair of the Older People's Association whose membership has grown to nearly 500 people, thanks to the training they received from HelpAge.**

## Tanzania

The government increased their budget for social protection programmes for older people in Zanzibar by 17 per cent as a result of advocacy by the Tanzania Older People's Platform (TOPP), which we support. It also led to 120,000 older people being able to access council top-up funds to help boost their income.

## Uganda

We worked with our partner the Uganda Reach the Aged Association (URAA) to promote intergenerational approaches. We brought groups together for discussion, training and awareness-raising sessions with local government and district leaders. Government officials commended this as a significant initiative to champion capacity building for older people's leaders, helping them articulate the primary issues they face and improving their advocacy efforts through the National Council of Older Persons (NCOP). The older people's leaders regularly submit their recommendations to policy makers and the government has now increased the annual budget allocation for older persons councils by 50 per cent.

## Vietnam

In December 2021 the Prime Minister approved a new national plan of action for older people that highly commended the Intergenerational Self-Help Clubs (ISHCs), developed by HelpAge. The plan states that by 2030 at least 80 per cent of regions need ISHCs or similar models to take care of and promote the role of older people, and 100 per cent of regions must have a fund for the care and protection of older people.



## Case study

### Myanmar

*“The last year and a half have been very difficult. We experience roadblocks and travel restrictions. We hear heavy shelling every day and many people are injured and killed. Since the village is no longer safe, we have to seek refuge in different places. We face a lack of employment and income. This is a disaster for us.”*

#### Daw Mal Nu, Kamamaung Emergency Working Group

Many older people in Myanmar have lived the majority of their lives under military rule. After a brief period in which democracy took its first steps, another military coup unfolded in 2021, and older people instinctively understood the danger they faced.

Already struggling with Covid-19 travel restrictions, many older people were in desperate need of food, income and mental health support, and it was clear the situation was only going to get worse. Faced with travel restrictions and increasing security risks, the Myanmar team was unable to reach villages to establish additional groups.

The solution was the creation of Emergency Working Groups, a new type of group which could be formed remotely, to provide older people and their communities with cash, food, mental health services, and training in livelihood activities such as soap making.

Since the coup, HelpAge has formed 35 groups, supporting 4,331 households with cash, food kits, assistive devices, livelihood training sessions, and mental health services. The groups have been able to provide people facing challenges with a more positive outlook, a chance to earn an income, and a sense of belonging.

*“Sometimes I feel embarrassed to be alive” says this older woman (pictured below), 81, in Myanmar who is dependent on her children who have lost their work as a result of the political instability.*







## Equality and inclusion

In countries across the world, we are still very far from equality for older women and older people with disabilities. Their rights too often remain ignored or overlooked.

At HelpAge we believe that by upholding the value and dignity of every individual in every aspect of our work, we can respect differences and push for equality in all we do.

### Across the world

At the Global Disability Summit in February 2022, we signed a series of commitments to reduce **disability discrimination** and promote attitudinal change among communities, partners, network members and other organisations. This included a commitment to support, develop and implement programmes on assistive technology, and pushing for universal social protection for all people with disabilities. We also raised the voice of older people with a series of videos that were shared at the Summit.

We convened an international task force to fight for older women's **economic justice and rights** – included network members from Kenya, Singapore, Sweden, Russia, UK, USA and Zambia. During the Generation Equality Campaign the task force raised awareness about older women's issues being invisible – both in the global meetings and in the Global Acceleration Plan.

We developed our own global **gender and ageing advocacy framework** that includes specific gender and ageing advocacy objectives, an overview of how gender should be integrated into all advocacy strategies, and a process for national strategy development. We also strengthened our own global commitments towards people with disabilities.



Aselefech Zeleke, 70, lives alone at her house in Addis Ababa, Ethiopia. She is an active OPA member which gives her a strong sense of community and enables her to earn an income.



Hatham Matouk/HelpAge International

**Atef Mohammad, 61, fled Syria when the war broke out. He is getting support from HelpAge in Jordan and remains optimistic about his future despite uncertainty with his income and medicine supply.**

## Countries in focus

### Bangladesh

We worked with our partner, Gender in Humanitarian Assistance (GiHA), to support women of all ages to empower them to better understand how to protect themselves from gender-based violence. More than 1,000 older people with disabilities in the Cox's Bazar refugee camps also received assistive products that would improve their mobility and quality of life.

### Lebanon

We collaborated with our partner IDRAAC, to support Syrian refugees and host communities with community-based health and protection services. Most activities were group-based to encourage social connection and women were actively encouraged to help develop project activities. As a result, 70 per cent of the women reported feeling less isolated and at risk. To make the projects more disability inclusive, home visits were made to people who were homebound or have mobility impairments. This tailored approach helped reduce isolation and depression and ensured everyone could access appropriate and comprehensive support.

### Pakistan

During the development of Pakistan's National Framework on Healthy Ageing and Minimum Standards for Care Homes, we consulted expert women to make sure their recommendations regarding gender and disability inclusion were included in the draft documents. We also trained staff at our partner organisation Sarhad Rural Support Program on how to include older people, including those with disabilities in their projects.

### Tanzania

In our community-based rehabilitation work, we fought stigma around people with disabilities through awareness-raising and sensitisation sessions, working with communities, religious leaders, and schools. We also provided practical and emotional support through mental health services and provision of wheelchairs, walking sticks, hearing aids, prosthetics, and rehabilitation clinics.

### Vietnam

We increasingly prioritised disadvantaged groups in our work. In 2021, about 70 per cent of people taken care of by homecare volunteers were living with disabilities. Detailed guidelines were developed to address how to choose an age and disability friendly meeting venue for our Intergenerational Self-Help Clubs.



# **Climate change**

Floods, droughts, heatwaves, wildfires, cyclones and changing weather patterns are all increasing in frequency and devastation.

It is vital that humanity acts now to stop the worst of the damage. That's why we are working in partnership with older people to learn from their lifetimes of knowledge and experience in the face of a changing climate.

## Across the world

Ahead of the **UN Climate Change Conference, COP26**, in the UK, we developed a briefing paper on climate action, to show how older people around the world are using their voices, knowledge and energy to make a difference in the campaign to save our planet. It showed how engaging and empowering older people's voices and actions in tackling the climate crisis can build even greater support for the climate movement.

[Read the climate change briefing paper →](#)

[Watch the climate action video →](#)

We committed to managing our own environmental impacts with a pledge to reduce our own emissions by 50 per cent by 2030 – through a new **Environmental Management Policy**, approved by the Board in early 2022. Steps include tracking and reducing CO2 emissions from air and land travel, meeting emissions targets, and identifying energy saving measures that can be implemented in our operations.

[HelpAge International's climate pledge →](#)

## Snapshot of our work



Extreme weather events can have a devastating impact on older people – but they are often powerful actors in taking steps to address the climate crisis.



Negative perceptions of older people being indifferent or opposed to climate action do not hold true.



We see older people every day demonstrating a strong commitment to climate action.



Pramod Bista, 61, Nepal, cultivates soil for agriculture.



## Countries in focus

### Moldova

In Moldova, older people sat down with the UNDP to tell them what policies they wanted their country to put in place to deal with climate change.

### Pakistan

Older people in Pakistan planted thousands of trees as part of a movement to create a 'Clean and Green Pakistan'.

### Tanzania

In Tanzania, 264,475 refugees and asylum seekers learned the latest research on climate-friendly agricultural systems to ensure sustainable incomes.

### Thailand and Vietnam

In Thailand and Vietnam, we supported our partners in a project focused on growing trees and bamboo plants. In Vietnam, the Vietnam Association of the Elderly (VAE), developed tree planting and environmental campaigns that cover the entire country, working in partnership with the Ministry of Natural Resources and Environment. In Thailand, network member Foundation for Older Person's Development (FOPDEV), is working with local communities and authorities on community-forest planning and management.

### Case study

#### Making biochar

Bamboo is a miracle plant. It's fast growing, sustainable, nutritious, strong and an ecologically sound replacement for timber. In Thailand our partner the FOPDEV is working with older communities to test varieties of bamboo that can become a steady source of biochar production (a sustainable and more effective alternative to compost) and smokeless fuel, sequestering CO<sub>2</sub> and improving soil quality.

The potential for scaling up this activity – which has already been tested with Older People's Associations across Bangladesh, Cambodia and Vietnam – is significant. It will not only be of great

benefit to the environment, but will provide a regular source of income to older people and their communities.

*“Making biochar is fast, easy and does not cost much, but it provides environmental benefits, and others such as for animal husbandry and farming. I hope to see this initiative scaled up nationally, so many people can benefit from it.”*

**Nguyen Thi, 62 years old**

**Below: Making biochar in Vietnam**



# Strategy 2030

**Critical debates around #shiftingpower and decolonisation of aid ask vital questions of organisations such as our own. Recognising the need to ensure all HelpAge interventions are truly locally-led – designed, led and delivered by national or local stakeholders – our 10-year *Strategy 2030* → places locally-led development at its heart.**

To achieve this, we know we must work in a more agile way, growing our networks and partnerships and placing them front and centre. This means adapting our own role to one of three things:

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

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

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

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

In 2021, this included:

- Capturing learning and good practice on partner-led programming from within HelpAge and the sector.
- Growing our leadership and innovation skills through a leadership programme and other learning opportunities for staff and partners.
- Investing in new tools and systems, skills, capabilities and learning platforms covering such topics as virtual collaboration, digital measurement and evaluation systems, and innovation and leadership in disruptive times.
- Forming an *Indaba*, a Zulu term for a forum to discuss matters of importance, with network members and partners. Through regular conversations, the *Indaba* provides feedback and guidance on the journey ahead.
- Starting the process at 13 HelpAge country offices towards operating as locally-led entities.
- Carrying out participatory assessments and consultations in four countries, with country transition models developed.
- Collaborating with localisation initiatives, including Stopping at Success, Bond and Re-Imagining INGOs.
- Improving our planning and reporting systems, developing a streamlined organisational results framework to evaluate our impact and outcomes.



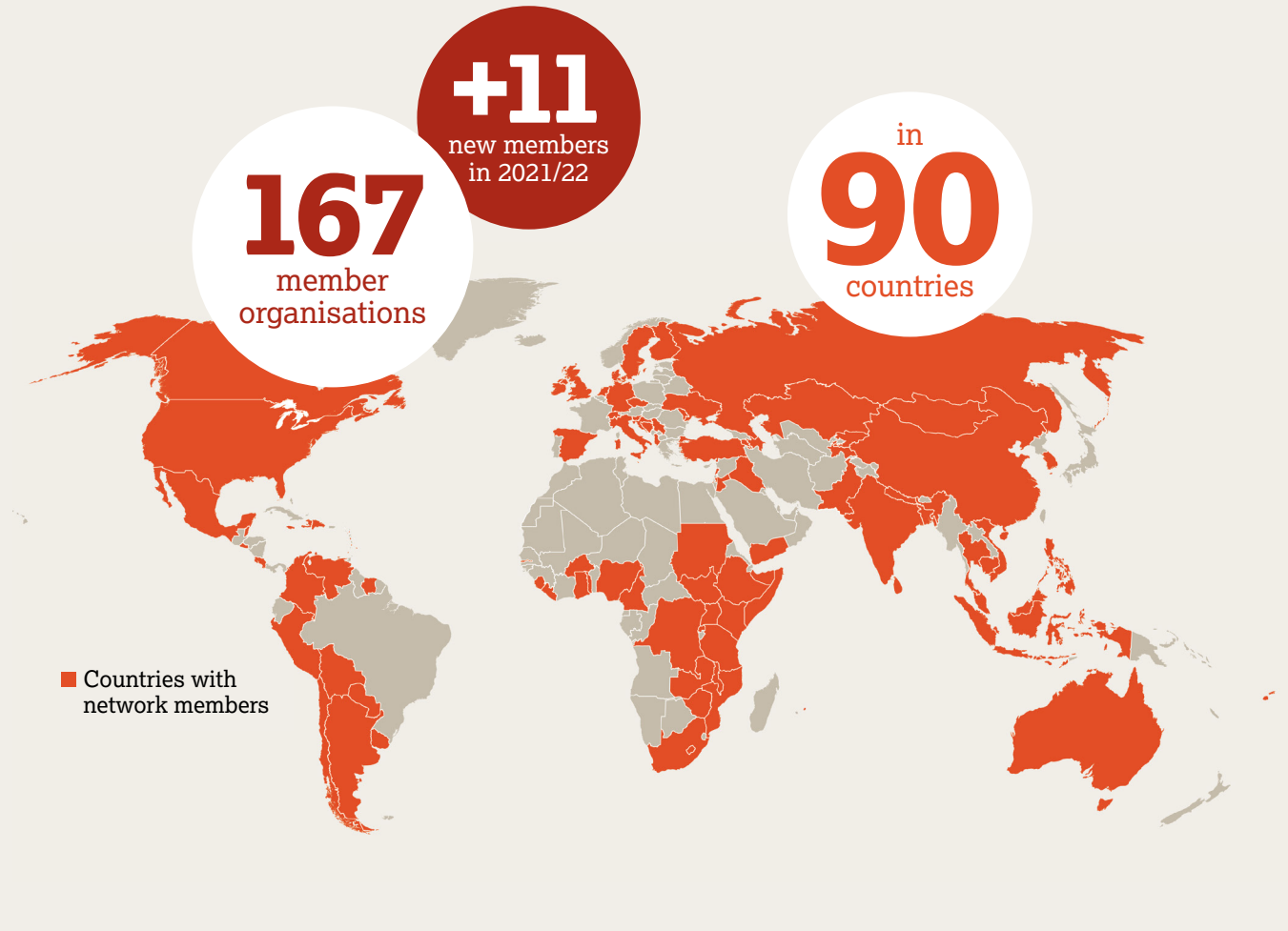
Older men in Tanzania playing a traditional game of Bao.

# Global network

The HelpAge Global network lies at the heart of all our work at HelpAge. The partnership and support of network members strengthens our work and enables us to deliver our programmes and activities, as well as helping us raise the voice of older people through advocacy and campaigns.

The network continued to grow last year, with 11 new members coming forward to support our work to make this a better world to grow old in.

We were pleased to welcome our first members from Iraq and Yemen into the global alliance, extending our reach to 90 countries around the world.





## HelpAge global network

The network now numbers 167 members in 90 countries across the world, creating a powerful global movement for change.

### Africa

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

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

### Asia and Pacific

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

### Eurasia and the Middle East

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

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

### North America

AARP, USA  
HelpAge Canada  
HelpAge USA

### Europe

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

# Our funders

Our work to create a better world for older people would not be possible without the support of our funders. We wish to thank them all for their generosity, support and commitment to our vision of a world where everyone can lead dignified, healthy and secure lives, whatever their age.

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





# Governance and finance

## *Financial statements 2021/22*

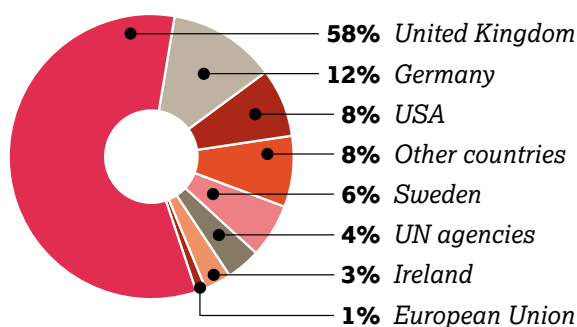




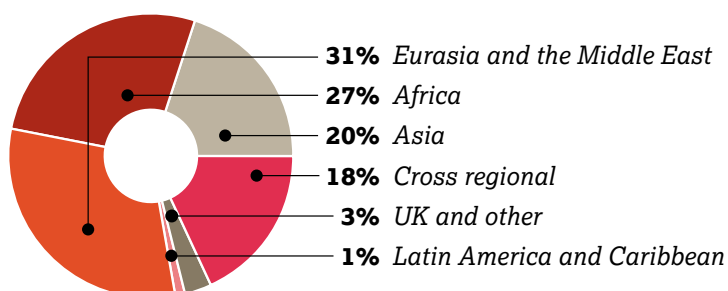
## Financial overview

# Income and expenditure at a glance

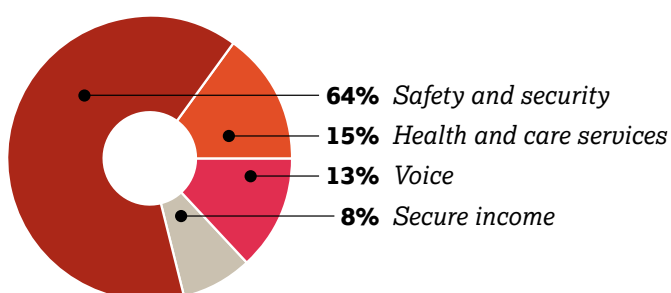
## Where our money came from £29.4m



## Where we spent this money £22.0m



## How we spent this money £22.0m



## Highlights of our financial performance

	Year to 31 March 2022 £m	Year to 31 March 2021 £m
<b>Income</b>		
Restricted	23.5	15.1
Unrestricted	5.9	7.0
<b>Total income</b>	<b>29.4</b>	<b>22.1</b>
<b>Expenditure</b>		
Restricted	(17.0)	(15.1)
Unrestricted	(5.0)	(5.6)
<b>Total expenditure</b>	<b>(22.0)</b>	<b>(20.7)</b>
Net restricted income / (expenditure) for the year	6.5	-
Net unrestricted income / (expenditure) for the year	0.9	1.4
<b>Net income / (expenditure) for the year</b>	<b>7.4</b>	<b>1.4</b>
Actuarial gains / (losses) on final salary pension	0.4	(0.1)
<b>Net income / (expenditure) including actuarial gains / (losses) on final salary pension</b>	<b>7.8</b>	<b>1.3</b>
Funds at the start of the year	7.3	5.9
Total funds carried forward including pension liability	15.1	7.2
Pension liability	0.1	0.7
<b>Funds excluding pension liability</b>	<b>15.2</b>	<b>7.9</b>
<b>Funds</b>		
Restricted	11.1	4.6
Unrestricted general	4.1	3.3
<b>Funds excluding pension liability</b>	<b>15.2</b>	<b>7.9</b>

## Corporate governance report

# Managing the risks to achieve our strategy and future prospects

HelpAge International aims to bring lasting, positive change to the lives of older women and men in low- and middle-income countries, many of whom live in areas that are prone to crisis or conflict. There are necessary risks involved in maintaining our presence and delivering our programmes in some of these locations.

Due to the recent scale-up in our Ukraine programmes in response to the Russian invasion in February 2022, and the change in our ways of working, as we shift increasingly towards partner-led-programming, we have reviewed our approach to risk management. The new approach clarifies our risk appetite and embeds awareness and management of risk in our organisational processes. Senior leadership and Trustees of HelpAge manage the major risks facing the organisation, in line with our new risk management policy. This involves regular reviews of major risks areas to ensure any exposure is within our risk appetite policy, 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 we face. It is compiled based on a formal risk assessment review conducted by our most senior staff in collaboration with the Executive Steering Group.

This occurs in a continuous process that is now embedded as part of our ways of working and reviewed by Trustees biannually. The register monitors the increase or decrease in the main risk categories including income, people, safety and security, transformation, compliance, liquidity and cash flow, programme delivery, communications, and network/partnership; and the steps taken to mitigate these risks.

## Income

The risk to income has reduced compared to the previous year due to increased funding on the back of the scale up of our Ukraine response from March 2022. Better-than-expected overhead recoveries against restricted funding resulted in an increase in our overall unrestricted income compared to the previous year.

Our partnership with Age International remains strong. A contract for the year 2022/23 has been secured with a commitment that funding will continue at this level for at least the next three years. We continue to maintain good relations with the Swedish International Development Agency, SIDA, another major strategic partner.

We have strengthened the capacity of our Business Development team who are working to develop new sources of income. We expect to see this materialise from 2023/24 financial year. With these developments, we now assess the risk to income as medium and continue to monitor it.

We are in the process of making significant changes to our operational model through a shift to partner-led programming. This change will be transformational and is likely to impact our funding and income profile. The risk relating to this is addressed in our corporate risk assessment and mitigation measures have been put in place.

## Programme delivery and compliance

Risks relating to programme delivery and compliance are inevitable because of the nature of our work.

We continue to strengthen our ability to deliver our programme work around the world, as the world emerges from Covid-19 restrictions, and the monitoring and support that goes alongside that. By April 2021, our staff were able to travel and hold community meetings and activities in most of our programme areas.

We have invested in developing agile systems that adapt to our new ways of working while also developing a transformational change in our programmes delivery model and the systems that support it.

In Myanmar, given the operational challenges after the military coup in February 2021, we took several steps to mitigate increased risk throughout the year. We have introduced new ways of working with around 300 Older People's Associations (OPAs) and community level partners.

The internal audit function, an integral part of our compliance architecture, has adopted new ways of working and collaboration with other teams to strengthen the compliance function. We continue to invest in systems and capacity to enable the function to drive improved efficiency and reduction in risk.

## People, safety and security

Our presence in Ukraine, following the Russian invasion in February 2022, has led to a significant increase in the security risk of our staff. The ongoing heightened civil unrest in Myanmar and range of changing high security risks in Ethiopia also contribute to this.

We took several steps to reduce and manage this risk, including suspending programme work, staff relocations, and additional security management investment in Ukraine (security staff, equipment and procedures).

The fluctuating risk from Covid-19 has been managed through established office and programme safety measures.

We continue to provide Employee Assistance Programme services, health and safety advice, equipment and financial support for staff working remotely.

### Going concern

Following the shock of the Covid-19 pandemic on our finances in 2020/21, the financial performance in 2021/22 was better than expected. Income received exceeded target.

Unrestricted expenditure was kept in line with the budget as the new organisational structure, adopted from 1 April 2021, stabilised and started functioning according to plan. The year ended with a net surplus on unrestricted activities further improving our reserves position.

With continued support from our strategic donors, income is expected to stabilise for the next few years ahead. We consider our reserves position adequate and the future outlook promising. 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 for the foreseeable future.

### Employee involvement

Our decision-making processes include employee consultation through the line management structure, regular leadership group meetings and staff councils. We also have a recognised Union, Unite, for staff based in the UK.

Representatives from each location and the Union can meet the People's Committee of the Board every six months to bring up critical matters concerning the organisation.

We communicate through team briefings and regular updates from the Chief Executive, including 'town hall' meetings where all staff meet with the CEO and members of the Executive Steering group to discuss key strategic issues.

Since April 2021, the newly formed Executive Steering Group (ESG) has been meeting regularly and reports back to the global team through online global staff meetings and frequent pulse surveys.

### Equal opportunities

HelpAge International has a continued commitment to Diversity, Inclusion and Equality. We have an established Diversity and Inclusion Group whose members are made up of staff from different countries, teams and grades throughout the organisation. Various initiatives have been put in place to promote Diversity, Inclusion and Equality, including fortnightly Global staff meetings where different staff lead the meetings and agenda items are developed by different teams and individuals.

We have expanded the number of countries in which staff are based in our global operating model from 10 to 24, supporting our ambition to be a truly global organisation with a global workforce and where we can benefit from the diversity of perspectives, ways of working and experiences.

### Safeguarding

HelpAge International implemented its new Safeguarding Policy in April 2021 to strengthen both internal and external complaint response mechanisms. It has been put in place to ensure that survivors know how to report incidents and that staff know how to respond to reports and support survivors. Mechanisms have also been put in place to support any survivors who may report concerns to us.

Whilst not being an organisation that works directly with children, we recognise that we still need to be aware of child safeguarding issues and specialist child safeguarding training was conducted during the year. We also continue to provide mandatory training on Safeguarding for all new staff, as well as mandatory training on the organisation's Code of Conduct.

We have reviewed our recruitment processes to improve the information we obtain in references in relation to previous safeguarding issues concerning candidates, as well as requiring all new staff to sign a self-declaration form that they have not been involved in any previous sexual exploitation or abuse.



# Structure, governance and management

## Status and governing document

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

## Organisational structure

A new organisational structure came into effect on 1 April 2021 following the strategic review conducted in 2020. The organisation now operates as a single global team, based in different locations globally, and in 12 country offices. The main clusters of the global team members are located in Jordan, Kenya, Thailand and the UK, where the CEO is based.

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

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 give 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 (NGOs). We work closely with academic institutions on research projects and with local and national governments and international agencies to ensure that ageing issues are at the centre of development policies.

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

Most members of the Global Network work in their own countries. We also 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 for their qualifications and skills. The overall gender and geographical composition of the Board is also considered. The current Board consists of 12 Trustees, including six nominated by member organisations.

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

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

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

## Fundraising

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

## Reserves policy

The Trustees have adopted a reserves policy that they consider appropriate to ensure the continued ability of the Charity to meet its objectives. The policy was reviewed at our Board meeting in July 2022, taking into account the level of risks associated with current operations and the transition into our new operating model.

The Trustees agreed that from 1 April 2022 unrestricted reserve should be at the level of four to five months of unrestricted expenditure (£2.1 to £2.6 million). On 31 March 2022, the level of the unrestricted general fund, before pension provision, was £2.9 million (2021: £2.6 million). This is higher than the target reserves level and Trustees have agreed a plan to invest some of the excess in internal capacity to implement the organisational transformation programme.

A designated fund of £1,205,000 (2021: £739,000) was held for Board-approved specific work that spans more than one financial year.

On 31 March 2022, the Charity held total funds of £15.1 million (2021: £7.3million), of which £144,000 (2021: £215,000) was held in fixed assets.

Restricted funds of £5.5 million (2021: £4.4 million) fall outside the reserves policy as the Trustees have no discretion over how these funds are spent. Restricted funds are carried forward to carry out our donors' specific requirements. They include funding received in advance to finance ongoing programmes planned for current and future years.

## Pensions

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 Financial Reporting Standard 102, HelpAge International has obtained an actuarial valuation for the Help the Aged defined benefit scheme and recognised a pension liability of £106,000 (2021: £654,000) in the accounts. The deficit does not result in any immediate liability to pay this amount to the pension scheme, as the resulting increase in contributions will be met from expected future income streams. Future contribution rates have been calculated in accordance with the terms of the pension scheme considering advice from the actuary and based on the results of the last full triennial valuation of the pension scheme carried out as of 31 March 2019.

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

## Public benefit statement

HelpAge International has developed its aims and strategic plans to ensure that we provide public benefit and achieve the objectives set out in our governing document. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities.

# Trustee and staff remuneration

## Trustee remuneration

Trustees do not receive remuneration in their position as Trustees or for any services rendered to HelpAge International. They are reimbursed for travel, accommodation and incidental expenses when attending Board meetings and other meetings or programmes on behalf of the organisation.

## Staff remuneration

HelpAge International employed 331 staff on average around the world. Around 10.6 per cent of staff is employed in the UK, with an additional 4.8 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 global staff, who make up the majority, 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 most of our UK-based and UK-appointed positions. Every few years, HelpAge International conducts a benchmarking exercise to compare our salaries with those of others in the sector. As a UK charity, we report the number of staff paid more than £60,000, and their salary levels in bands, as per statutory requirements.

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

We have a strong commitment to providing staff with working conditions where they can pursue their careers free from discrimination or harassment of any kind. We have introduced flexible working practices to encourage potential candidates to join the staff of HelpAge International 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, including the strategic report and the financial statements, in accordance with applicable law and UK Accounting Standards (the United Kingdom Generally Accepted Accounting Practice).

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

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

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

As far as the Trustees are aware:

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

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

Each member of the Charity guarantees to contribute an amount not exceeding £5 to the assets of the Charity in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member. The total number of such guarantees as of 31 March 2022 was 14 (2021:14). The Trustees are members of the Charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the Charity.

## Auditors

Haysmacintyre LLP continued as auditors during the year and have expressed their willingness to continue in office.

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



Helen Mealins  
Trustee (Treasurer)

29 September 2022

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

## Opinion

We have audited the financial statements of HelpAge International for the year ended 31 March 2022 which comprise Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 United Kingdom 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 2022 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. 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 (which includes the strategic report and the Directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the Directors' report included within the Trustees' Annual Report have 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 (which incorporates the strategic report and the Directors' 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 by the charitable company
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of Trustees for the financial statements

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always

detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements of the Charity Commission and company and charity law applicable in England and Wales and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006, Charities Act 2011, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and management bias in certain accounting estimates and judgements such as the income recognition policy applied to grant income. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- We also considered the procedures that management have in place to ensure compliance with laws and regulations in relevant overseas jurisdictions;
- Evaluating management's controls designed to prevent and detect irregularities;
- Review of minutes of meetings to identify expected material amounts of grants and voluntary income;
- Performed testing on cut off of income around the year end;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.



Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

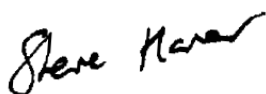
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

**[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)**

This description forms part of our auditor's report.

### **Use of our report**

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



Steven Harper  
*Senior Statutory Auditor*

For and on behalf of  
Haysmacintyre LLP, Statutory Auditor,  
10 Queen Street Place, London EC4R 1AG

30 September 2022

## Financial statements

# Statement of financial activities

(Incorporating an income and expenditure account)

	Note	Restricted £000	Unrestricted £000	Year ended 31 March 2022 £000	Restricted £000	Unrestricted £000	Year ended 31 March 2021 £000
<b>Income</b>							
<b>Income from donations and legacies</b>							
Gifts, fees and donations	2	54	–	54	20	1	21
Donations and legacies	2	10,298	3,873	14,171	979	4,305	5,284
<b>Total donations and legacies</b>		10,352	3,873	14,225	999	4,306	5,305
Grants for international programmes	3	13,166	2,001	15,167	14,101	2,666	16,767
Investment income		1	5	6	2	8	10
<b>Total income</b>		23,519	5,879	29,398	15,102	6,980	22,082
<b>Expenditure</b>							
<b>Charitable activities</b>							
Enabling a secure income		1,322	409	1,731	2,412	713	3,125
Access to health and care services		2,617	720	3,337	1,687	610	2,297
Improving safety and security		10,891	3,214	14,105	9,957	3,670	13,627
Making older voices heard		2,102	623	2,725	1,058	622	1,680
<b>Sub-total</b>		16,932	4,966	21,898	15,114	5,615	20,729
Transfer from fixed asset fund		72	–	72	(50)	–	(50)
<b>Total expenditure</b>	4	17,004	4,966	21,970	15,064	5,615	20,679
Net income / (expenditure) for the year		6,515	913	7,428	38	1,365	1,402
Actuarial (losses) / gains on defined benefit pension scheme	16	–	434	434	–	(100)	(100)
<b>Net movement in funds</b>		6,515	1,347	7,862	38	1,265	1,302
<b>Reconciliation of funds</b>							
Funds at the start of the year		4,567	2,683	7,250	4,529	1,419	5,948
<b>Total funds carried forward including pension liability</b>		11,081	4,031	15,112	4,567	2,683	7,250
Pension liability		–	106	106	–	654	654
<b>Funds excluding pension liability</b>		11,081	4,137	15,218	4,567	3,337	7,904

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 2022 £000	31 March 2021 £000
<b>Fixed assets</b>			
Tangible fixed assets	9	334	395
<b>Current assets</b>			
Debtors	10	6,955	1,374
Short-term deposit		–	–
Cash at bank and in hand		12,517	7,760
		19,472	9,134
<b>Current liabilities</b>			
Creditors: amounts due within one year	11	(3,996)	(1,121)
<b>Net current assets</b>		15,476	8,013
<b>Total assets less current liabilities</b>		15,810	8,408
<b>Provisions</b>	12	(592)	(504)
<b>Net assets excluding pension liability</b>		15,218	7,904
Defined benefit pension scheme liability	16	(106)	(654)
<b>Net assets including pension liability</b>	13	15,112	7,250
<b>The funds of the charity</b>			
Restricted funds		10,937	4,352
Restricted fixed asset fund		144	215
<b>Total restricted funds</b>		11,081	4,567
<b>Unrestricted reserves</b>			
General funds		2,932	2,598
Designated funds		1,205	739
Total unrestricted funds excluding pension liability		4,137	3,337
<b>Total funds excluding pension liability</b>		15,218	7,904
Pension liability		(106)	(654)
<b>Total charity funds</b>	14	15,112	7,250

Approved and authorised for issue by the Trustees on  
29 September 2022 and signed on their behalf by:



Helen Mealins  
Trustee



# Cash flow statement

	<i>Note</i>	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
<b>Reconciliation of net expenditure to net cash flow from operating activities</b>			
<b>Cash flow from operating activities</b>			
Net income / (expenditure)		7,428	1,402
Depreciation charge	9	197	213
(Decrease) / increase in debtors	10	(5,581)	1,166
(Decrease) / increase in creditors	11	2,875	(144)
Disposal of tangible fixed assets	9	9	(74)
Transfers to provisions	12	34,709	244
Use of provisions	12	(34,621)	(249)
Investment income		(6)	(10)
<b>Defined benefit pension scheme</b>			
Impact on net incoming resources before gains and losses	16	36	43
Employer contributions paid	16	(150)	(75)
<b>Net cash provided by operating activities</b>		<b>4,896</b>	<b>2,516</b>
<b>Cash flow from investing activities</b>			
Interest receivable		6	10
Purchase of tangible fixed assets	9	(146)	(169)
<b>Net cash (used in) investing activities</b>		<b>(140)</b>	<b>(159)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>4,756</b>	<b>2,358</b>
	At 1 April 2021	Cash flows	At 31 March 2022
<b>Analysis of movement in net funds</b>			
Cash at bank and in hand	7,761	4,756	12,517
Short-term deposit	–	–	–
<b>Total</b>	<b>7,761</b>	<b>4,756</b>	<b>12,517</b>

# Notes to the financial statements

## 1. Accounting policies

### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition, effective 1 January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The Trustees have not identified any material uncertainties that may cast significant doubt on the ability of HelpAge International to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The factors considered by the Trustees have been set out further under ‘Going concerns’ within the Corporate governance report in this document.

### b) Statutory information

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

### c) Fund accounting

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

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

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

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

### Significant estimation uncertainty and key judgments

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

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

### d) Public benefit entity

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

### e) Foreign exchange

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

### f) Income recognition

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

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

In applying this policy, HelpAge 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.

## 1. Accounting policies continued

### Donation of gifts, services and facilities

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

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

### Interest receivable

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

### g) Expenditure

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

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

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

Grants payable are accounted for in line with the payment schedule stipulated in the agreement, providing the conditions set have been met. Grants payable are made to third parties in furtherance of Charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the Charity. Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Grants payable are charged to the statement of financial activities in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

### h) Allocation of support costs

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

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

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

### i) Operating leases

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

### j) Debtors

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

### k) Cash at bank and in hand

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

### l) Creditors and provisions

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



## 1. Accounting policies continued

### m) Financial instruments

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

### n) Fixed assets and depreciation

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

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

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

### o) Terminal benefit provision

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

### p) Pension costs

HelpAge 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 expenditure on accrual-based accounting principles.

## 2. Donations and legacies

	Year ended 31 March 2022 Total £000			Year ended 31 March 2021 Total £000		
	Restricted £000	Unrestricted £000		Restricted £000	Unrestricted £000	
<b>Core grants for international programmes:</b>						
Age International <sup>A</sup>	10,298	3,873	14,171	979	4,305	5,284
Membership fees	6	–	6	2	–	2
Donations	22	–	22	11	1	12
Gifts in kind	26	–	26	7	–	7
<b>Total</b>	<b>54</b>	<b>–</b>	<b>54</b>	<b>20</b>	<b>1</b>	<b>21</b>

	Year ended 31 March 2022 Total £000			Year ended 31 March 2021 Total £000		
	Restricted £000	Unrestricted £000		Restricted £000	Unrestricted £000	
<b>A. Income from Age International</b>						
Strategic Funding	438	3,222	3,660	282	4,264	4,546
Appeal and other restricted funds	292	4	296	121	–	121
Disasters Emergency Committee <sup>B</sup>	9,568	647	10,215	576	41	617
	10,298	3,873	14,171	979	4,305	5,284

	Year ended 31 March 2022 Total £000	Year ended 31 March 2021 Total £000
<b>B. Income from Disasters Emergency Committee via Age International</b>		
Syria Emergency Response	177	176
Ukraine Humanitarian Response 2022	9,000	–
Covid-19 Response Bangladesh	323	130
Covid-19 Response South Sudan	–	130
Age-appropriate Defences for Elderly in Covid-19	278	–
DEC Afghanistan Appeal 2021	437	–
Indonesia Tsunami Appeal	–	127
Cyclone Response Mozambique	–	54
<b>Total Disasters Emergency Committee grants</b>	<b>10,215</b>	<b>617</b>

### 3. Income from charitable activities

#### Grants received for international programmes

			Year ended 31 March 2022			Year ended 31 March 2021
	Restricted £000	Unrestricted £000	Total £000	Restricted £000	Unrestricted £000	Total £000
Age International	3,011	150	<b>3,161</b>	7,062	472	<b>7,534</b>
HelpAge Deutschland	3,211	90	<b>3,301</b>	2,637	34	<b>2,671</b>
US Agency for International Development	634	121	<b>755</b>	233	36	<b>269</b>
Sida – Swedish International Development Cooperation Agency	405	1,272	<b>1,677</b>	–	1,609	<b>1,609</b>
BMZ Germany	337	–	<b>337</b>	–	–	<b>–</b>
European Commission	144	9	<b>153</b>	412	29	<b>441</b>
UN agencies	1,051	24	<b>1,075</b>	1,189	53	<b>1,242</b>
HelpAge Canada	506	18	<b>524</b>	–	–	<b>–</b>
HelpAge USA	322	9	<b>331</b>	–	–	<b>–</b>
World Bank	489	–	<b>489</b>	–	–	<b>–</b>
Irish Aid	835	55	<b>890</b>	625	38	<b>663</b>
The Margaret A Cargill Foundation	584	67	<b>651</b>	–	–	<b>–</b>
Asian Development Bank	84	5	<b>89</b>	61	–	<b>61</b>
KOICA – Korea International Cooperation Agency	–	–	<b>–</b>	92	–	<b>92</b>
Other agencies (less than £300,000)	1,495	173	<b>1,668</b>	1,783	394	<b>2,177</b>
<b>Total</b>	<b>13,108</b>	<b>1,993</b>	<b>15,101</b>	<b>14,094</b>	<b>2,665</b>	<b>16,759</b>
Other income	58	8	<b>66</b>	7	1	<b>8</b>
<b>Grand total</b>	<b>13,166</b>	<b>2,001</b>	<b>15,167</b>	<b>14,101</b>	<b>2,666</b>	<b>16,767</b>

*Note:* Our grants income includes commercial contracts with the UN and World Bank for £1.5 million in 2021/22 (2020/21: £224k)



## 4a. Total expenditure

### Current year

	Staff-related costs (Note 7) £000	Programme costs £000	General office costs £000	Travel and related costs £000	Grants (Note 5) £000	Legal and professional fees £000	Fixed asset fund £000	Total £000
<b>Activities:</b>								
Enabling a secure income	775	589	–	9	338	21	–	1,732
Access to health and care services	1,330	1,021	–	42	906	37	–	3,337
Improving safety and security	4,175	6,045	–	286	3,525	147	–	14,178
Making older voices heard	875	1,194	–	62	493	27	–	2,651
Fixed asset fund	–	–	–	–	–	–	72	72
<b>Year ended 31 March 2022</b>	<b>7,155</b>	<b>8,850</b>	<b>–</b>	<b>399</b>	<b>5,262</b>	<b>232</b>	<b>72</b>	<b>21,970</b>

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

<b>Support costs</b>	<b>1,185</b>	<b>–</b>	<b>183</b>	<b>31</b>	<b>–</b>	<b>112</b>	<b>–</b>	<b>1,511</b>
<b>Governance costs</b>	<b>77</b>	<b>–</b>	<b>0</b>	<b>8</b>	<b>–</b>	<b>19</b>	<b>–</b>	<b>104</b>

## 4b. Total expenditure

### Prior year

	Staff-related costs (Note 7) £000	Programme costs £000	General office costs £000	Travel and related costs £000	Grants (Note 5) £000	Legal and professional fees £000	Fixed asset fund £000	Total £000
<b>Activities:</b>								
Enabling a secure income	1,302	1,276	24	47	445	30	–	3,125
Access to health and care services	1,109	572	18	44	515	39	–	2,297
Improving safety and security	5,385	3,643	106	311	4,102	81	–	13,628
Making older voices heard	754	314	13	32	558	9	–	1,680
Fixed asset fund	–	–	–	–	–	–	(50)	(50)
<b>Year ended 31 March 2021</b>	<b>8,549</b>	<b>5,805</b>	<b>162</b>	<b>434</b>	<b>5,620</b>	<b>159</b>	<b>(50)</b>	<b>20,679</b>

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

<b>Support costs: prior year</b>	<b>1,326</b>	<b>18</b>	<b>162</b>	<b>9</b>	<b>–</b>	<b>57</b>	<b>–</b>	<b>1,572</b>
<b>Governance costs: prior year</b>	<b>76</b>	<b>–</b>	<b>–</b>	<b>3</b>	<b>–</b>	<b>17</b>	<b>–</b>	<b>96</b>

## 5. Grants paid to members and partner organisations

	Number of grants	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
HelpAge India	6	501	100
Syrian Expatriates Medical Association	3	381	129
HelpAge Vietnam partners	9	378	–
Handicap International (HADCAP) – Jordan	2	335	–
Gramin Vikas Vigyan Samiti (GRAVIS) – India	6	255	113
Convite, A.C. – Venezuela	4	237	238
RADO – Ethiopia	3	228	–
Norwegian Refugee Council	1	210	–
Accao para Desenvolvimento Comunitaria (ASADEC) – Mozambique	4	148	206
Action for Development – Ethiopia	1	135	–
Rift Valley Children and Women Development Organization (RCWDO) – Ethiopia	3	126	87
Resource Integration Centre – Bangladesh	4	113	469
Malawi Network of Older Persons Organizations	3	108	44
HelpAge Sri Lanka	2	100	–
Humanitarian and Development Consortium – South Sudan	1	94	136
Young Power in Social Action – Bangladesh	3	94	430
Institute for Development, Research, Advocacy and Applied Care (IDRAAC) – Lebanon	2	75	–
Sind Rural Support Organization – Pakistan	1	75	96
El-Wedad Society for Community Rehabilitation – Palestine	2	72	–
African Woman AIDS Working Group – Tanzania	3	69	77
Magu Poverty Focus on Older People Rehab Centre – Tanzania	2	63	80
Yakkum Emergency Unit – Indonesia	3	63	227
Pastoral Social – Colombia	1	62	56
Diocese Anglicana dos Libombos – Mozambique	2	57	41
Associação de Protecção de Idoso de Tete – Mozambique	3	57	–
Fondation Nouvelle Grand'Anse (FNGA) – Haiti	2	56	–
Tanzania Mission to the Poor and Disabled	3	55	–
Associacao Crista Interdenominacional para o Desenvolvimento da Comunidade – Mozambique	2	55	52
Thanh Hoa Province Association of the Elderly – Vietnam	1	54	–
Coalition of the Services of the Elderly – Philippines	2	53	–
KHAE – Vietnam	1	52	–
Ethiopian Elderly and Pensioners National Association	2	52	50
Hoa Binh Association of the Elderly – Vietnam	1	52	–
QBAE – Vietnam	1	51	–
DNAE – Vietnam	1	51	–
Aid Action Ireland	1	41	50
HelpAge DRC	–	–	748
Uganda Reach the Aged Association	–	–	94
Solidarity – Colombia	–	–	81
Yemen Family Care Association	–	–	66
HelpAge USA*	–	–	64
HelpAge Deutschland	–	–	45
Makassed Hospital – Lebanon	–	–	42
Imam Sadr Foundation – Lebanon	–	–	42
Other small grants (less than £40,000) in 2021/22		655	1,757
		<b>5,262</b>	<b>5,620</b>

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

## 6. Net income for the year

	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
This is stated after charging / crediting:		
Other finance income:		
Expected return on pension assets	129	125
Interest cost on pension scheme liabilities	(141)	(137)
Net other finance (loss) income from pension scheme	<u>(12)</u>	<u>(12)</u>
Depreciation	197	213
Exchange rate (loss) / gain	(24)	79
Trustees' indemnity insurance	-	9
Trustees' expenses	2	-
(Loss) / gain on disposal of assets	(9)	74
<b>Auditors' remuneration (fees for Haysmacintyre)</b>		
Annual statutory audit	19	18
Project audit for donor-funded projects	1	-
	<u>20</u>	<u>18</u>

During the period, no Trustee received any remuneration. Trustees' expenses are for the reimbursement of travel, accommodation, and subsistence costs for 13 Trustees' attendance (2020/21: 13 Trustees) at all meetings. All meetings were virtual, therefore no travel costs were incurred during 2021/22.

The UK office is licensed from Restless Development at a commercial rent of £57,600 per annum. The agreement expires on 14 October 2022 and can be terminated at six months' notice. From October 2022, a new licence will be signed for a year at a total rent of £46,800 per annum.



## 7. Staff costs and numbers

	Year ended 31 March 2022 Staff	Year ended 31 March 2021 Staff
<b>a) The average number of employees on a headcount basis during the year was as follows:</b>		
Network Development, Advocacy, Campaign and Communication	3	15
Global Impact and Resourcing	16	17
Chief Executive, Finance and Support Services	16	17
<b>Total staff on UK payroll based in the UK</b>	<b>35</b>	<b>49</b>
Staff on UK payroll based outside the UK	16	28
	<b>51</b>	<b>77</b>
Non-UK staff on local contracts	280	278
	<b>331</b>	<b>355</b>

	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
<b>b) Staff costs were as follows:</b>		
UK paid staff:		
Salaries and wages	2,278	3,000
Social security costs	161	231
Pension contributions towards defined contribution scheme	161	216
	<b>2,600</b>	<b>3,447</b>
Non-UK-based national staff on local contracts	2,899	3,853
Other staff-related costs	1,657	1,249
	<b>7,156</b>	<b>8,549</b>

Other staff-related costs include staff training and workshops (£31,000), contractors (£597,000), recruitment (£7,000), administrative costs towards defined pension scheme (£150,000), and other non-salary costs.

	Year ended 31 March 2022	Year ended 31 March 2021
<b>c) The number of staff whose emoluments fell within each of the following bands, excluding National Insurance, were:</b>		
£60,000 – £69,999	1	3
£70,000 – £79,999	1	2
£80,000 – £89,999	1	–
£90,000 – £99,999	1	1

Remuneration excludes employer's pension contributions of £26,342 (2020/21: £31,076) paid into pension schemes for all four (2020/21: six) higher-paid staff members.

The salaries and benefits, including pension contributions and employer's National Insurance contributions of the three Directors were £303,185 (2020/21: £559,010 for seven Directors) for the year ended 31 March 2022.

## 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 2022 Total assets £000	Unrestricted assets £000	Restricted project assets £000	31 March 2021 Total assets £000
<b>Cost</b>						
At the start of the year	177	1,287	<b>1,464</b>	176	1,634	<b>1,810</b>
Additions	13	133	<b>146</b>	1	168	<b>169</b>
Disposals	(119)	(82)	<b>(201)</b>	–	(515)	<b>(515)</b>
At the end of the year	71	1,338	<b>1,409</b>	177	1,287	<b>1,464</b>
<b>Depreciation</b>						
At the start of the year	153	916	<b>1,069</b>	131	1,313	<b>1,444</b>
Charge for the year	14	183	<b>197</b>	22	192	<b>214</b>
Disposals	(118)	(74)	<b>(192)</b>	–	(589)	<b>(589)</b>
At the end of the year	49	1,025	<b>1,074</b>	153	916	<b>1,069</b>
<b>Net book value</b>						
Computers	22	154	<b>176</b>	23	112	<b>135</b>
Other office equipment	–	36	<b>36</b>	–	43	<b>43</b>
Motor vehicles	–	90	<b>90</b>	–	159	<b>159</b>
Fixture and fittings	–	32	<b>32</b>	1	57	<b>58</b>
At the end of the year	22	312	<b>334</b>	24	371	<b>395</b>
At the start of the year	24	371	<b>395</b>	45	321	<b>366</b>

## 10. Debtors

	31 March 2022 £000	31 March 2021 £000
Other debtors	<b>5,763</b>	127
Pre-payments	<b>40</b>	45
Accrued income	<b>1,152</b>	1,202
	<b>6,955</b>	1,374

## 11. Creditors: amounts due within one year

	31 March 2022 £000	31 March 2021 £000
Taxation and social security	45	63
Accruals	3,148	496
Other creditors	803	562
	<b>3,996</b>	<b>1,121</b>

## 12. Provisions

	31 March 2022 £000	31 March 2021 £000
<b>Provision for terminal benefits (reference to accounting policy in Note 1.o)</b>		
At the start of the year	504	509
Charged for the year	239	244
Utilised in the year	(151)	(249)
At the end of the year	<b>592</b>	<b>504</b>

## 13. Analysis of net assets between funds

### Current year

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

### Prior year

	Restricted £000	Unrestricted £000	Total funds £000
Tangible fixed assets	371	24	395
Net current assets less provision	4,196	3,313	7,509
Pension liability	–	(654)	(654)
<b>Net assets at the end of the year</b>	<b>4,567</b>	<b>2,683</b>	<b>7,250</b>



## 14. Fund movement

### Current year

	At the start of the year £000	Income and gains £000	Expenditure and losses £000	Transfer and actuarial valuation £000	At the end of the year £000
<b>Restricted funds:</b>					
Africa	923	5,232	5,227	–	928
Asia Pacific	2,243	3,831	3,661	–	2,413
Latin America and Caribbean	161	–	2	–	159
Eurasia and Middle East	352	11,506	6,070	–	5,788
UK and others	672	2,950	1,972	–	1,650
Fixed asset fund	216	–	72	–	144
<b>Total restricted funds</b>	<b>4,567</b>	<b>23,519</b>	<b>17,004</b>	<b>–</b>	<b>11,082</b>
<b>Unrestricted funds:</b>					
General reserve	2,598	5,879	4,760	(785)	2,932
Designated reserve	739	–	320	785	1,205
<b>Total unrestricted funds</b>	<b>3,337</b>	<b>5,879</b>	<b>5,080</b>	<b>–</b>	<b>4,137</b>
Pension reserve	(654)	–	(114)	(434)	(106)
<b>Total funds</b>	<b>7,250</b>	<b>29,398</b>	<b>21,970</b>	<b>(434)</b>	<b>15,112</b>

## 14. Fund movement *continued*

### Prior year

	At the start of the year £000	Income and gains £000	Expenditure and losses £000	Transfer and actuarial valuation £000	At the end of the year £000
<b>Restricted funds:</b>					
Africa	737	5,810	5,624	–	923
Asia Pacific	2,885	5,254	5,896	–	2,243
Latin America and Caribbean	–	251	90	–	161
Eurasia and Middle East	144	3,171	2,963	–	352
UK and others	597	616	541	–	672
Fixed asset fund	166	–	(50)	–	216
<b>Total restricted funds</b>	<b>4,529</b>	<b>15,102</b>	<b>15,064</b>	<b>–</b>	<b>4,567</b>
<b>Unrestricted funds:</b>					
General reserve	1,747	6,276	5,424	–	2,598
Designated reserve	258	704	223	–	739
<b>Total unrestricted funds</b>	<b>2,005</b>	<b>6,980</b>	<b>5,647</b>	<b>–</b>	<b>3,337</b>
Pension reserve	(586)	–	(32)	100	(654)
<b>Total funds</b>	<b>5,948</b>	<b>22,082</b>	<b>20,679</b>	<b>100</b>	<b>7,250</b>

### Purposes of restricted funds and unrestricted funds

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

#### Restricted funds

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

#### Fixed asset fund

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

#### Pension liability

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

#### Unrestricted funds

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

**Designated reserve:** Unrestricted funds that are expendable at the Trustees' discretion in furtherance of the specific purpose for which they have been designated. Additional funds were designated during the year for committed activities taking place in 2021/22 related to the organisational change process, investment in ways of working, system changes, programme activities in India, and co-funding of projects.

## 15. Grant income

	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
<b>Strategic grants for international programmes</b>		
Age International	14,171	5,284
Sida – Swedish International Development Cooperation Agency	1,677	1,608
	<b>15,848</b>	<b>6,892</b>
<b>Other grants for international programmes</b>		
HelpAge Deutschland	3,301	2,671
Age International	3,161	7,534
UN Agencies	1,075	1,242
Irish Aid	890	663
US Agency for International Development	755	269
The Margaret A Cargill Foundation	651	–
People in need	515	390
HelpAge Canada	524	–
World Bank	489	207
BMZ Germany	337	–
HelpAge USA	332	–
European Commission	153	441
Asian Development Bank	89	61
American Red Cross	64	–
KOICA – Korea International Cooperation Agency	–	92
The World Diabetes Foundation	–	57
Other agencies (less than £50,000 in 2021/22)	1,214	1,563
	<b>13,550</b>	<b>15,190</b>



## 15. Grant income *continued*

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

	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
<b>UK aid from the UK Government for:</b>		
Accountability Programme in Tanzania	–	98
	–	98
<b>UN agencies for:</b>		
Strengthening Humanitarian Preparedness and Response, Bangladesh	–	921
Health Examination Survey	967	–
UNHCR – ACNUR	–	168
Other various projects last year	108	1,993
	<b>1,075</b>	<b>3,082</b>
<b>Save the Children via Start fund for:</b>		
Various emergency responses	–	977
Humanitarian response programme, Ukraine	100	–
Other contracts below £100,000	195	482
	<b>295</b>	<b>1,459</b>
<b>European Union and trust foundations for:</b>		
Covid-19 response for older people and people with special needs in Myanmar	–	1,031
ACCESS IV provision of humanitarian assistance in Ukraine	–	377
Other contracts below £250,000	153	441
	<b>153</b>	<b>1,849</b>
<b>Other:</b>		
Better Health for Older People in Africa	160	581
Earmarked Age UK	41	331
Other funds via Age International below £75,000	46	134
	<b>247</b>	<b>1,046</b>

## 15. Grant income *continued*

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

	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
Strategic partnership	1,677	1,608
	<b>1,677</b>	<b>1,608</b>

### Income from Irish Aid for:

Accountability and Fulfilment for Older Persons (AFFORD)	890	663
	<b>890</b>	<b>663</b>

### Income from HelpAge Deutschland for:

Improving equitable protection, wellbeing and safety of persons with specific needs and neighbouring hosting villages in north-west Tanzania	–	742
Improving the inclusiveness of older men and women with disabilities, Jordan	8	568
Humanitarian response for IDPs, Bale and Borena, Ethiopia	287	538
Integrated life-saving response to conflict and drought-displaced peoples and hosting communities in Borena Zone, Ethiopia	–	45
Improving age inclusive support, Moldova	220	–
Multi-sectoral lifesaving and recovery assistance to IDPs and refugees, Ethiopia	888	–
Community-based health and protection intervention, Jordan	947	–
HelpAge International in consortim with Save the Children, Tanzania	435	–
Other contracts less than £200,000	516	868
	<b>3,301</b>	<b>2,761</b>

## 16. Pensions

### Help the Aged Final Salary Scheme

#### FRS 102 disclosures for accounting period ending 31 March 2022

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 £75,000 (2021: £150,000) is based on the triennial actuarial valuation of the Scheme as at 1 April 2019, which includes an allowance for administration expenses and Pension Protection Fund (PPF) levies.

The Scheme assets neither include investments issued by HelpAge 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 the current bid price. The corresponding amounts from previous years have not been restated.

#### Employee benefit obligations

	Value at 31 March 2022 £000	Value at 31 March 2021 £000
Present value of funded obligations	(6,729)	(6,852)
Fair value of Scheme assets	6,623	6,198
(Deficit) in the Scheme	(106)	(654)

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

Current service cost	24	29
Past service cost (including curtailments)	-	2
Net interest on defined benefit liability	12	12
	<b>36</b>	<b>43</b>

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

#### Actuarial gains and loss

Gain / (loss) on Scheme assets	404	494
Gain / (loss) on Scheme liabilities	30	(594)
Net accumulated (loss) / gain recognised in the other comprehensive income	434	(100)

## 16. Pensions

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

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

	Value at 31 March 2022 £000	Value at 31 March 2021 £000
<b>Change in the present value of the defined benefit obligation</b>		
Opening defined benefit obligation	6,852	6,314
Interest cost	141	137
Actuarial (losses) / gains on Scheme liabilities	(30)	594
Benefits paid (including expenses)	(234)	(195)
Past service costs (including curtailments)	–	2
Closing defined benefit obligation	<u>6,729</u>	<u>6,852</u>

	Value at 31 March 2022 £000	Value at 31 March 2021 £000
<b>Change in the fair value of Scheme assets</b>		
Opening fair value of Scheme assets	6,198	5,728
Expected return on Scheme assets	129	125
Actuarial gains / (losses)	404	494
Employer contributions	150	75
Benefits paid (including expenses)	(234)	(195)
Administrative costs incurred	(24)	(29)
Closing fair value of Scheme assets	<u>6,623</u>	<u>6,198</u>

	At 31 March 2022 %	At 31 March 2021 %
<b>Assets in the Scheme as a percentage of total Scheme assets</b>		
Matching assets including Gifts and Bonds	59.0	57.2
Equities	16.3	20.1
Diversified growth	14.4	19.9
Cash	<u>9.0</u>	<u>2.8</u>

	2022 £000	2021 £000
<b>Actual return on Scheme assets</b>		
Interest income on Scheme assets	129	125
Gains / (losses) on Scheme assets	404	494
	<u>533</u>	<u>619</u>



## 16. Pensions

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

#### Assumptions

<b>Principal actuarial assumptions at the balance sheet date</b>	<b>At 31 March 2022 % pa</b>	<b>At 31 March 2021 % pa</b>
<b>Financial assumptions</b>		
Discount rate	2.80	2.10
Rate of increase in salaries	3.60	3.10
Rate of increase in payment of pre-2005 pensions (in excess of GMP)	2.80	2.30
Rate of increase in payment of post-2005 pensions (in excess of GMP)	2.50	2.30
Rate of revaluation of deferred pensions in excess of GMP	0.00	0.00
Inflation assumption (RPI)	3.60	3.10
Inflation assumption (CPI)	2.80	2.30

<b>Demographic assumptions</b>	<b>2022</b>	<b>2021</b>
Mortality	<b>95% of S3P Normal base tables projected by year of birth assuming future improvements in line with CMI 2021 core projections with a long-term rate of improvement of 1% pa</b>	<b>95% of S3P Normal base tables projected by year of birth assuming future improvements in line with CMI 2020 core projections with a long-term rate of improvement of 1% pa</b>
Cash commutation allowance	<b>80% of the maximum cash allowance available upon retirement</b>	<b>80% of maximum cash allowance available upon retirement</b>
Life expectancy for male currently aged 65	<b>22.1 years (age 87.1)</b>	<b>22.1 years (age 87.1)</b>
Life expectancy for female currently aged 65	<b>24.4 years (age 89.4)</b>	<b>24.4 years (age 89.4)</b>
Life expectancy at 65 for male currently aged 45	<b>23.1 years (age 88.1)</b>	<b>23.1 years (age 88.1)</b>
Life expectancy at 65 for female currently aged 45	<b>25.6 years (age 90.6)</b>	<b>25.6 years (age 90.6)</b>

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

<b>Gains and losses</b>	<b>2022 £000</b>	<b>2021 £000</b>	<b>2020 £000</b>	<b>2019 £000</b>	<b>2018 £000</b>
<b>History of experience gains and losses</b>					
Defined benefit obligation	<b>(6,729)</b>	<b>(6,852)</b>	(6,314)	6,534	(6,356)
Scheme assets	<b>6,623</b>	<b>6,198</b>	5,728	5,782	5,396
Surplus / (deficit)	<b>(106)</b>	<b>(654)</b>	(586)	(752)	(960)
Experience adjustments on Scheme liabilities	-	-	-	-	-
Experience adjustments on Scheme assets	<b>404</b>	<b>494</b>	(132)	313	47

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

## 17. Related party transactions

There were no other related party transactions in the current year or previous year other than as disclosed in note 5.

## 18. Operating lease commitments

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

	Property / office lease		Equipment / vehicle lease	
	2022 £000	2021 £000	2022 £000	2021 £000
<b>International offices</b>				
Less than one year	156	129	–	2
One to five years	79	31	–	–
Over five years	–	–	–	–
	<b>235</b>	<b>160</b>	<b>–</b>	<b>–</b>

	Property / office lease	
	2021/22 £000	2020/21 £000
<b>London office</b>		
Less than one year	31	56
One to five years	–	31*
Over five years	–	–
	<b>31</b>	<b>87</b>

\* This figure relates to the UK office leased from Restless Development at a commercial rent of £57,600 per annum. The lease expires on 14 October 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** 4th floor, 35–41 Lower Marsh, London SE1 7RL

**Trustees**

Arun Maira ( <i>Chair</i> )*	<i>Age International</i>
David Causer ( <i>Vice-Chair</i> )	<i>Independent (resigned 31 March 2022)</i>
Laura Machado	<i>Independent</i>
John Kingston	<i>Independent (resigned 31 March 2022)</i>
Sola Mahoney*	<i>HelpAge Kenya</i>
Robin Talbert*	<i>HelpAge USA</i>
Abla Sibai*	<i>CSA Lebanon</i>
Ferdous Begum*	<i>Bangladesh Women's Health Coalition</i>
Vappu Taipale*	<i>Valli</i>
Mika Marumoto	<i>Independent</i>
Alexandre Sidorenko	<i>Independent</i>
Jose Miguel Guzman	<i>Independent</i>
Cecilia Mbaka	<i>Independent</i>
Helen Mealins	<i>Independent</i>
Sandra Aponte	<i>Fundacion NTD Ingredientes (appointed 1 April 2022)</i>
Graham Bennet	<i>Independent (appointed 1 April 2022)</i>

*\*Trustees nominated by members*

**Senior staff**

Justin Derbyshire	<i>Chief Executive Officer</i>
Cherian Mathews	<i>Deputy Chief Executive Officer / Director of Global Impact</i>
Gita Patel	<i>Director of Finance and Operations / Company Secretary (resigned 30 April 2022)</i>
Olugbenga Coker	<i>Director of Finance and Operations / Company Secretary (from 14 March 2022)</i>
Essi Lindstedt	<i>Director of Business Development (from 11 February 2022)</i>

**Bankers** Barclays Bank plc, 1 Pall Mall East, London SW1Y 5AX

**Solicitors** Veale Wasbrough Vizards LLP, Second Floor, 3 Brindley Place, Birmingham B1 2JB

**Auditors** Haysmacintyre LLP, Chartered Accountants and Statutory Auditors, 10 Queen Street Place, London EC4R 1AG



All A. Abu Shanab/El Wedad

**Munira Al-Madhoun, 67, lives in Gaza and faces daily challenges due to her disability. Her situation is exacerbated by exposure to bombardments and poor access to services.**

## London office

### HelpAge International

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