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Registered charity number: 1128267-8

HelpAge International UK
(known as Age International)

Trustees' report and financial statements

Year ended

31 March 2023

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Age International today

We are dedicated to responding to the needs, and promoting the rights, of older people in low and middle-income countries across the world.

We support older people in the poorest countries to improve their income, escape poverty, receive the right kind of healthcare, survive emergencies, and have their contributions to families and communities recognised and valued.

Our vision is a world in which women and men everywhere can lead dignified, healthy and secure lives as they grow older.

We want older people to be able to say:

“I am given the help and information I want in emergencies”

“I have the income I need, and enjoy the best possible health and care”

“My voice is heard by decision makers”

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

Age International is the international arm of Age UK, the UK member of the HelpAge International global network and a member of the Disasters Emergency Committee (DEC).

Chair's foreword

During 2022/23 Age International made a significant difference to the lives of thousands of older people across low- and middle-income countries.

The conflict in Ukraine, the flooding in Pakistan, the earthquakes in Türkiye and Syria as well as the hunger crisis in East Africa saw us working swiftly with partners to ensure that older people were included in humanitarian responses and received the urgent support they and their families needed. We are proud to be a member of the Disasters Emergency Committee, as well as the Start Network which enables us to respond rapidly to less high-profile emergencies.

We supported a range of programmes responding to older people's needs for health care, secure incomes and social inclusion across the world. Alongside older people themselves we advocated for policy change and called for older people's rights to be recognised and respected. Behind the scenes we continued to build the Age International staff team to enable us to communicate more widely and raise more funding. We are very grateful to Age UK for its support across the breadth of our work.

In July 2022 we said a grateful goodbye to our Managing Director Chris Roles, who had led Age International with commitment and vision since its creation in 2012. In August, we welcomed Alison Marshall, as Age International's new CEO. Within her first 6 months she visited Pakistan (with the Chair of the Board of Age UK) to see our humanitarian response to the flooding and Tanzania (with an Age International Trustee and Age UK's new CEO) to learn about our longer-term development work on access to health care and pensions. We also said goodbye to two esteemed Trustees, Professor Tom Kirkwood and Rob Devey, who had both provided valuable expertise during their years of service. Following a widely advertised recruitment process and a strong field of applicants, Peter Lloyd-Sherlock and Andrew Cook were appointed to the Board and we look forward to benefitting from their skills and experience.

Looking ahead to 2023/24 we will continue to support older people through crises, as well as in the longer term. We will advocate for access to health care and a United Nations convention on the rights of older people. We will diversify our income generation, increase our social media engagement and continue to mainstream gender awareness through all of our work. From 1st April 2023, a new Tripartite Partnership Agreement with HelpAge International and Age UK will underpin our collaborative way of working, and we will refresh our strategy, given that so much has changed since 2020.

Together with our partners across the world, we are determined to tackle ageism and support older people to live healthier, happier and more dignified lives. You can find out more about our impact through our website: ageinternational.org.uk.

Ann Keeling



Chair

Trustees' report

Age International trustees publish this report and the accompanying financial statements of HelpAge International UK. HelpAge International UK is the registered charity name but the charity is publicly known as Age International. All references to the organisation in this report and the financial statements will be in the name of Age International.

Structure and governance

Age International is an independent charitable company limited by guarantee. It is a subsidiary of Age UK (registered charity 1128267) and forms part of the Age UK Group. Age International is the UK member of the HelpAge International global network of organisations focused on ageing. The network has 170 members in 91 countries.

Age International is governed by a board of trustees and Articles of Association. The board meets quarterly, and trustees have responsibility for the overall strategy and direction of Age International, and for financial and risk management. Trustees are recruited following external advertising, and their skills and experience are assessed against the role profile. Trustees serve for an initial term of three years. They may be reappointed at the end of their term of office for a maximum of two further terms of three years, subject to review and the approval of the board.

All new trustees take part in an induction programme, and training opportunities are offered to all trustees, as well as opportunities to visit Age International supported programmes and partners. Age International supports the principles of the Charity Governance Code fully and we will continue to review our practice against the code's requirements as part of the continuous improvement of our governance. During the year we undertook an audit of our Trustees, including their skills and heritage, to inform our new Trustee recruitment process, to ensure diversity among the Trustees and a maintain a balance of relevant skills and experience. Age International follows Age UK's Equality, Diversity and Inclusion policies and systems (e.g. for recruitment, data-gathering and benchmarking) and staff are part of the Employee Resource Groups. Age UK appointed a new Head of Equality, Diversity and Inclusion who is driving forward the agenda under the sponsorship of the Age UK Senior Management Team.

The Chair of Age International is Ann Keeling. The CEO is Alison Marshall (Chris Roles, now retired, was Managing Director for the year 2021-22). Alison is appointed by the board and has day-to-day responsibility for the running of the charity (from 22 August 2022).

Objects of Age International

The objects of the charity are the promotion of the welfare of older people in any part of the world in any manner deemed to be charitable according to the law of England and Wales.

Including but not limited to:

- preventing or relieving the poverty of older people
- advancing education
- preventing or relieving sickness, disease or suffering in older people

- promoting equality and diversity
- promoting the human rights of older people in accordance with the Universal Declaration of Human Rights
- assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or any other disadvantage
- such other charitable purposes for the benefit of older people as the trustees from time-to-time decide.

2022-23 Objectives and activities

Below you will find the objectives agreed for Age International in 2022-23 with a summary of our achievements.

1. 2022-23 Objective: Deliver inclusive humanitarian action response

We will continue to support humanitarian actions that respond to the needs of older people, their households and families. We know that responding to crises in Ukraine, Afghanistan and the Horn of Africa will define much of our humanitarian work in 2022/23. We will ensure effective accountability and programme oversight of these unique responses, seeking to learn from and leverage broader impact. At the same time, we will work to build our broader capacity to respond to the growing number of ‘forgotten’ humanitarian crises globally, ensuring we continue to diversify income and build our humanitarian networks and partnerships.

Key Achievements 2022-23

- The majority of our grant income and expenditure was for humanitarian response. Whilst we will often provide immediate support during an emergency, our humanitarian work also includes support in recovery and the rebuilding of communities, which can last months or even years. This longer-term support will commonly focus on our broader thematic priorities, such as rebuilding health services and restoring individuals’ incomes. Promoting older people’s rights drives all of this work.
- Our work to support older people through crises in Ukraine and Afghanistan continued and we launched appeals and supported response programmes in relation to the floods in Pakistan and earthquakes in Türkiye and Syria, through our membership of the Disasters Emergency Committee. Through our Start Network membership, we responded to less high-profile emergencies such as flooding in Uganda, drought in Colombia, and a heatwave in Pakistan.
- The Age International Humanitarian Response Fund provided seed funding grants to HelpAge International for programmes in Ethiopia, Somalia, and Sri Lanka. We also supported three Network Members to apply for UN agency funding (UNICEF/WFP) in Uganda, South Sudan, and Zimbabwe.
- The Core Humanitarian Standards (CHS) audit was completed with an in-country visit to Bangladesh (Rohingya programme) and desk-based reviews carried out for Colombia, Syria and Tanzania.
- Together with HelpAge International, we have contributed to meetings with the Foreign, Commonwealth and Development Office regarding the ongoing humanitarian emergencies in Ukraine, East Africa/Ethiopia, Afghanistan, and Pakistan. We supported an inter-agency parliamentary briefing to raise MPs’ awareness of the hunger crisis in East Africa.

2. 2022-23 Objective: Improve income security

Our work on income security encompasses a wide range of areas and in the course of the year we will develop an overarching narrative that describes our approach. We will highlight the economic contributions and roles of older women and men, and the need for improving their income security through social protection, better work, and access to finance in both longer-term development and humanitarian response. We will also build and strengthen working relationships with HelpAge International’s thematic portfolio teams, to ensure a shared understanding of the issues experienced by older people under each theme, to proactively identify opportunities for funding, and to support the design and development of new programmes.

Key Achievements 2022-23

- Age International staff joined HelpAge International’s Society for all Ages global team meeting in Jordan, in early December, to deliver a capacity building workshop on funding to HelpAge International staff and Network Members from across the Middle East.

- In our communications we have highlighted the economic contribution of older people as well as their need for social protection / pensions and cash support in emergencies.
- Age International enabled HelpAge International to re-integrate into an important UN social protection technical working group, the Social Protection Inter-Agency Cooperation Board.
- Age International agreed a new climate change adaptation project which extends our support to drought-affected communities in the Thar Desert, Rajasthan and will include work to capture learning gained from the innovative, indigenous models used by our partner GRAVIS in supporting local communities.
- Age International contributed to a side event, presenting the findings of our “Older women: the hidden workforce” report at the 12th session of the UN Open-Ended Working Group on Rights of Older People (OEWG) at the United Nations in New York.

3. 2022-23 Objective: Support healthy ageing

Against a continuing backdrop of the challenges arising from the COVID-19 pandemic, healthy ageing features significantly in Age International’s programme work and there are considerable opportunities for improving how global health policy takes into account the rights and needs of older people. We will consolidate learnings from our health interventions and make healthy ageing a focal point for Age International’s external engagement over this year. We will also build and strengthen working relationships with HelpAge International’s thematic portfolio teams, to ensure a shared understanding of the issues experienced by older people under each theme, to proactively identify opportunities for funding, and to support the design and development of new programmes.

Key Achievements 2022-23

- Age International’s ‘Better Health for Older People in Africa (BHOPA)’, The Maxwell Harvey-funded legacy programme concluded at the end of 2022 with positive results. We have discussed with our partners how to build on the outcomes, maintain momentum and share learnings in the East Africa region and beyond.
- We approved a proposal for a two-year project grant to HelpAge International to strengthen networks of organisations to deliver on healthy ageing goals for older people with partners based across Asia Pacific, Africa, Eurasia Middle East, and Latin America regions.
- Age International engaged regularly with FCDO and Department of Health and Social Care (DHSC) staff through our membership of the Action for Global Health coalition and as part of a group of civil society organisations that meet with Government officials ahead of World Health Organisation (WHO) Executive Board meetings. We continued to reinforce the policy messaging that HelpAge International takes to the WHO meetings, and participated in an informal WHO consultation on long-term care to look at how the WHO could strengthen its outreach and effectiveness in this area.
- We worked behind the scenes to prepare a new report on older people’s access to health care and the importance of Universal Health Coverage including older people.

4. 2022-23 Objective: Work towards a Society for all Ages.

Strengthening the protection of the rights of older people remains an urgent need globally and a priority for Age International. Our investment in building a global civil society voice through the Global Alliance for the Rights of Older People (GAROP) has helped create a strong platform that is directly influencing UN negotiations and national policies. We will continue to work alongside our partners internationally, as well as with Age UK, to accelerate commitment to start drafting a convention. We will also contribute to efforts to tackle ageism, led by the WHO and the Decade of Healthy Ageing, and increase the policy space in The Commonwealth so that the rights of older people can be recognised equally alongside others. We will also build and strengthen working relationships with HelpAge International’s thematic portfolio teams, to ensure a shared understanding of the issues experienced by older people under each theme, to proactively identify opportunities for funding, and to support the design and development of new programmes.

Key Achievements 2022-23

- We supported The Global Alliance for the Rights of Older People (GAROP) to strengthen its presence and ability to engage. Age International helped secure funding for a GAROP communications officer. The 2022/23 round of Steering Group elections resulted in a strong leadership group.
- Age International participated in the 12th session of the UN Open-Ended Working Group on Rights of Older People (OEWG) at the United Nations in New York and contributed to a side event, presenting the findings of our “Older women: the hidden workforce” report.
- Age International re-established links with the Commonwealth Human Rights Unit and continued to strengthen Commonwealth Member Countries’ awareness and understanding of the rights of older people. The Commonwealth Heads of Government Meeting (CHOGM) 2022 took place in Kigali, Rwanda. In support of CommonAge and HelpAge International, we led an “Intergenerational Celebration” as part of the Commonwealth Women’s Forum. This was the first-ever formal discussion of issues facing older women and men during a CHOGM. We received an overwhelmingly positive response to the inclusion of older people in the Women’s Forum and in the Commonwealth’s work.
- Thanks to our continued engagement, the FCDO has maintained its involvement in UN processes linked to strengthening the rights of older people, and the FCDO Human Rights and Democracy Report continues to report on the rights of older persons as a specific stakeholder group alongside children, people with disabilities, girls, and women.

5. 2022-23 Objective: Support achieving gender equality

Helping to achieve gender equality is integral to our work as an organisation. It is necessary for us to work with and support our delivery partners to ensure that gender is prioritised in our programmes, and for us to increase awareness of the importance of gender in the experience of ageing. We aspire to integrate an understanding and consideration of gender into all aspects of our work: identifying imbalances of power; learning what needs to be done to shift these; supporting older people to access their rights and progress towards more equal power relations between women and men. We will also build and strengthen working relationships with HelpAge International’s thematic portfolio teams, to ensure a shared understanding of the issues experienced by older people under each theme, to proactively identify opportunities for funding, and to support the design and development of new programmes.

Key Achievements 2022-23

- Age International facilitated contact between HelpAge International and the international organisation ‘Women Deliver’ to secure greater representation of older women, and issues affecting older women, at its next conference in Kigali, Rwanda in 2023.
- We recruited a Gender Focal Point from within the staff team to lead Age International’s efforts to promote and integrate a gender-lens across all aspects of our work, both internally and externally. The Gender Focal Point convened regular meetings of our Gender Working Group, to push forward our gender action plan.
- In March, Trustee Clare Twelvetrees led an all-staff workshop on gender equality.

6. 2022-23 Objective: Ensure a more inclusive approach to our work that challenges racism and the legacy of colonialism

A growing awareness of racism and of the legacy of colonialism in influencing international development work challenges us to look for ways to ensure a more inclusive approach to all our work.

Key Achievements 2022-23

- Accompanying the new brand roll-out, we worked to develop an editorial guide to give staff guidance on decolonised language, tone of voice and examples of appropriate terminology. We also commissioned training courses – Plain English and Communications Skills to support all staff.
- Age International contributed to the Age UK Equality, Diversity and Inclusion (EDI) Steering group and an Age International staff member was involved in the recruitment of the new Age UK Head of EDI.

7. 2022-23 Objective: Organisational funding

The last two years have seen significant growth in our institutional donor income, firstly in support of our COVID-19 response globally, and then at the end of 2021/22, in support of our regional response to the Ukraine crisis, with both receiving significant levels of DEC support. Whilst this income has been positive, we need to ensure that we continue to balance our funding, both geographically and thematically. In 2022/23, we will continue efforts to diversify all source of funding, with new investments in legacy and corporate fundraising, as well as further diversification in our funding from members of the public.

Key Achievements 2022-23

- A new Corporate Partnerships Manager joined Age international with an initial focus on developing a two-year corporate funding plan.
- A Legacy 'Enquirer' pack was produced, asking supporters to consider leaving a gift in their Will to Age International and to request an information booklet.
- In January, we launched our first paid digital campaign on social media since 2020. Using the new Brand video and assets to engage people, the campaign asked people to sign up to hear more from Age International via email. We also tested paid social media for a Disasters Emergency Committee (DEC) appeal for the first time during the Türkiye-Syria earthquake appeal. Donors have continued to respond positively to DEC appeals.
- Our Cost-per-Acquisition telemarketing campaign was launched mid-December has started to recruit a steady stream of regular giving donors.

8. 2022-23 Objective: Organisational development and capacity

Age International will undergo significant changes in the year ahead. We are moving to a new way of hybrid working at 1 America Square. We will have new leadership and a substantial increase of new staff. We are also still learning how to work with and support the changes our partner HelpAge International is undergoing. All of these changes require us to invest in ourselves as an organisation, to shape a new organisational culture, and to develop new ways of working to help us meet the challenges ahead.

Key Achievements 2022-23

- Hybrid working continues with staff encouraged to come to the office at least once a week and attending a compulsory once a month 'all staff' day. To help connection and collaboration, we have Tuesday morning team meetings each week when catch up and de-brief or a 'deep dive' into a particular issue with a presentation e.g., a guest speaker, a staff member explaining a topic, feedback from an international visit.
- We prepared to start work on a refresh of the Age International strategy.
- We held an 'all staff' residential in Brighton where we discussed a range of issues and enjoyed team building activities e.g., a 'sports day'.

How we raise our money

We receive grants and donations from UK individuals, Age UK, institutional, trust and corporate donors.

Income

- **£21.96 total income for 2022-23**
- £7.52m humanitarian appeals
- £5.56m Age UK grants including individual giving and legacies gifted for international work
- £8.88m institutional, trust and corporate grants

How we spend our money

Most of our income is spent on humanitarian relief and rehabilitation, development, advocacy and influencing.

Expenditure

- **£21,81m total spend for 2022-23**
- £14.35m humanitarian relief
- £0.58m support services via Age UK (IT, finance, HR, Facilities)
- £5.5m development programmes and support for HelpAge International operations
- £0.38m influencing, advocacy and communications
- £1m fundraising and donor support in the UK

Looking ahead: plans for the year 2023-24

In the coming year we will continue to champion the needs of older people across the world. We will build and strengthen working relationships with HelpAge International to ensure we are prioritising the key challenges facing older people. We will:

1. Deliver inclusive humanitarian action

- Support humanitarian action focussed on older people and their families, particularly supporting their health and income during crises.
- Continue response and rebuilding work in Ukraine, Afghanistan, Pakistan and Türkiye/Syria.
- Support humanitarian work related to the East Africa hunger crisis as far as possible outside a DEC appeal.
- Raise the profile of older people's needs in crisis situations in order to influence the policy and practice of other responders.
- Be a high performing member and the most responsive DEC member on communications.

2. Improve income security

- Reactively raise funds for cash support in humanitarian response (and livelihoods support in rebuilding phases).
- Reactively raise funds for longer term work on livelihoods and pensions.
- Support income security through Sponsor a Grandparent.
- Profile income security in communications.
- Support HelpAge International's focus on gender and social protection at the UN Commission on the Status of Women in March 2024.

3. Support Healthy Ageing

- Healthy ageing is a top priority for Age International's external engagement with a focus on the build up to, and follow on from, the UN High-level meeting on Universal Health Coverage in September 2023.
- Proactively use evidence from health focussed programmes, and work with HelpAge International to launch a 'global community of practice' project (strategic investment).
- Raise funds for health ageing programming.
- Increase understanding of stakeholders that older people must be included in Universal Health Coverage.

4. Work towards a Society for All Ages (Rights)

- Strengthen the protection of the rights of older people by accelerating the drafting of a Convention on the Rights of Older People.
- Proactively identify opportunities for funding and support the design and development of new programmes focussed on the rights of older people.
- Present evidence and interpretation in support of our rights advocacy.
- Scope action on climate change.

5. Promote gender equality

- Prioritise gender in programmes we fund.
- Proactively identify opportunities for funding and support the design and development of new programmes with a strong gender equality focus/component.
- Advocate and communicate about gender equality across all our work (e.g. when talking about health, income, rights, climate change).

6. Grow and diversify income

- Grow and diversify funding, including from reaching new audiences and recruiting new supporters, legacies and corporate foundations.
- Maintain our good reputation with donors through strong grant management.

7. Increase Age International's profile

- Grow and diversify our audiences.
- Communicate in ways that respect the dignity and agency of older people and value the work of our partner organisations.

8. Strengthen our organisation

- We 'live' our values by being focussed on impact for older people, bold and working together to achieve more.
- We maintain an inclusive team culture where everyone is learning.
- We are clear about our overarching strategy, priorities, roles and responsibilities.
- We have good governance with clear oversight and strong engagement from Trustees.
- We support HelpAge International's localisation/transformation/partner-led programming agenda and can describe the implications for Age International.

Trustees' report and the financial statements 2022-23

Public benefit

In setting plans and priorities for areas of work, the trustees of Age International have had regard to the guidance from the Charity Commission on the provision of public benefit and Age International meets the definition of a public benefit entity under FRS 102 and Charities Act 2011.

In particular, the trustees consider how planned objectives contribute to meeting the objectives set. How Age International delivers its principal charitable objectives – as set out in its Memorandum and Articles of Association, and which may be summarised as promoting the welfare of older people in any part of the world – is demonstrated in the statement of objectives and activities above. The public benefit arising from the charity's work is therefore implicit in the charitable services and assistance given to older people.

Fundraising income

Our fundraising activities are delivered in-house and by utilising the specialist skillsets of third-party agencies when required including but not limited to; fulfilment services, media agencies, creative agencies and call centres.

Age International is regulated by the Fundraising Regulator and therefore complies with the Code of Fundraising Practice and the Fundraising Promise.

There were no instances in FY22-23 where Age International has failed to comply with the Code of Fundraising Practice or the Fundraising Promise.

Fundraising through third parties

Rigorous contracts are in place with third party agencies, and we require strict adherence to applicable laws such as the Fundraising Regulators Code of Fundraising Practice as well as data protection laws. We do not conduct any face-to-face fundraising.

Protecting vulnerable people

Our policy on fundraising with people in vulnerable circumstances is followed by all our fundraisers. Our Fundraising Compliance Manager reviews all fundraising materials and provides training to our fundraisers, and those fundraising on our behalf, when required. In addition, we incorporate the Institute of Fundraising's 'Treating donors fairly' guidance into our fundraising. We regularly review our fundraising marketing channels and propositions and take on feedback from our supporters and the public.

Addressing people's concerns

In 2022/23 we received 3 (2022: 4) complaints about our fundraising practices. We take all complaints seriously and respond to each one in line with our complaints policy. No matters were referred to the Fundraising Regulator.

Financial review

Age International is a grant-funded charity with a total income of £21,958k in the year ending 31 March 2023 (2022: £20,201k). Of this income, £5,555k (2022: £6,009k) was received from Age UK which includes staff salaries and support costs and which allocates funds from its other income generating activities in order to support the work of Age International.

Age International incurs most of its costs through grant giving. Of the total costs of £21,814k incurred in the year (2022: £19,964k), £19,228k (2022: £17,961k) consisted of grants awarded to charitable organisations.

Age International will continue to receive grant funding from Age UK in the coming year, and the intentions are to continue carrying out charitable activities predominantly through grant giving, the funding of programmes through partner organisations, and the implementation of policy and advocacy work in the UK.

Reserves

As a member of the Age UK Group, and a charity supported by Age UK, Age International does not currently hold funds independently. As a result, there is no set minimum reserve and Age UK is committed to continue supporting Age International in the coming period and has a dedicated fundraising programme to raise funds for international activities and the associated operational support costs. The reserves held at year end were £510k (2022: £366k).

Going concern

The Trustees have assessed the Charity's ability to continue as a going concern. In making this assessment the Trustees have considered several factors when forming their conclusions including a review of updated forecasts to 31 March 2025 and a consideration of key risks.

The Charity is funded through restricted income from funders from a variety of sources, including statutory bodies, trusts and foundations, corporates, and individuals. Additionally, an unrestricted grant is provided each year by Age UK. Age International has a tripartite agreement in place with Age UK and HelpAge International and aims to raise funds to onward grant to HelpAge International for the delivery of programmes.

The Trustees oversee annual budgets and forecasts in order to ensure there is adequate funding in place to deliver activities for the coming year. This forms the basis of the agreement with Age UK for the provision of its core grant. As set out in its reserves policy, as a member of the Age UK Group, and a charity supported by Age UK, Age International does not hold funds independently.

Having reviewed the financial position of Age International, and in the light of the strategic commitments made by the Age UK Group (e.g. in the Tripartite Agreement from 1st April 2023), the trustees conclude that the going concern basis of the accounts' preparation is appropriate.

Remuneration

The remuneration of Key Management Personnel for Age International is determined by Age UK's Remuneration and Nominations Committee. Key Management Personnel consists of the CEO.

The Board has delegated day-to-day management and decision-making, within the framework of the strategy, to the CEO.

Principal risks and uncertainties

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise, across the entire organisation, to provide reasonable assurance that:

- Its assets are safeguarded against unauthorised use or disposal
- Proper records are maintained, and that the financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations.

As part of the charity's risk management process the trustees acknowledge their responsibility for the charity's system of internal control and reviewing its effectiveness. It was also recognised that such a system was designed to manage rather than eliminate the risk of failure to achieve the charity's objectives and could provide only reasonable, not absolute, reassurance against material misstatement or loss.

During the year, the trustees reviewed Age International's Risk Register and monitored the current controls and the additional actions being taken to mitigate the risks identified.

The trustees consider that the principal risks that face Age International are:

- **Failure to meet DEC membership requirements.** Age International loses income from DEC appeals, income leveraged from other institutional donors as a result of DEC membership and programmes, and the reputational benefit and influence that comes with DEC membership.

Mitigating controls and activities

- 1) Programme quality assurance standards, including the Core Humanitarian Standards (CHS) and other operational membership requirement measures are actively monitored.
- 2) The DEC acknowledge that Age International fills a niche and adds value on older people and so a lower target for qualifying expenditure was agreed in 2020.
- 3) Age International aims to be the most supportive DEC member in providing material and spokespeople for the DEC's media and fundraising.
- 4) Age International works with HelpAge to ensure there are partners in DEC qualifying countries so that we can deliver for older people in response all DEC emergency appeals.

- **Transformation, localisation and move to partner led programming by HelpAge International.** HelpAge International's transformation process is changing roles, responsibilities, funding flows and capacity levels.

Mitigating controls and activities

- 1) Annual grant agreement with HelpAge set out changes to ways of working.
- 2) A Tripartite Partnership Agreement between Age UK, Age International and HelpAge International runs from April 2023 to March 2026 with annual review meetings.
- 3) Monthly meeting with HelpAge Directors aids information flow and joint working.

- **Implementation of humanitarian response project negatively impacted by operating in high-risk contexts.** In emergency settings risks related to finance, security, staff safety and meeting grant compliance conditions are heightened.

Mitigating controls and activities

- 1) Age International and HelpAge International have a well-established mechanism for the management and oversight of risks related to safeguarding, finance, fraud and audit in all projects, and for more general oversight of Age International's international programme portfolio.
- 2) HelpAge International implements 'beneficiary feedback' mechanisms in humanitarian response programmes, to ensure accountability in programme delivery. Further assurance is provided through the Core Humanitarian Standards (CHS) verification and rapid response reviews.
- 3) In the context of major humanitarian crisis, Age International engages in HelpAge's Emergency Response Team (ERT) mechanisms - humanitarian coordination mechanisms, which provides updates on all aspects of response. For smaller-scale and protracted crises, Age International will engage directly with implementing teams for the oversight of project progress.
- 4) Age International liaises closely with all donors to ensure any changes to response plans, as set out within grant contracts, are agreed in advance.

The implementation of safeguarding policies and procedures is an ongoing organisational priority and is reviewed at every board meeting in order to mitigate risks to older people and staff.

Safeguarding and assurance

We place the highest importance on the protection and safeguarding of the older people we work for, our staff and partners who work with us to implement our programmes.

An annual Safeguarding Action Plan, managed by a safeguarding lead staff member and overseen by a Safeguarding Working Group, with progress reported to the Board, including a designated lead trustee, ensures we are implementing best practice and addressing questions of organisational values and culture; staff and trustee awareness, understanding and responsibility; policies and procedures; and reporting and assurance mechanisms, including with our programme implementation partner, HelpAge International.

During 2022/23 all Age International staff received safeguarding refresher training delivered by the Age UK Safeguarding Manager and the HelpAge International Global Safeguarding Advisor. The Age International board also received safeguarding training.

An internal Safeguarding audit down the delivery chain in Mozambique was conducted in 2022/23, with recommendations included in the 2023/24 Safeguarding Action Plan.

We had no confirmed incidents related to safeguarding during the year but three related to suspected fraud/bribery. This was reported to us by our implementing partner through our reporting mechanisms and was investigated and dealt with appropriately. Two of these cases were reported by us to the Charity Commission.

Age International is committed to adhering to the Core Humanitarian Standards, a voluntary standard which has nine commitments to form a framework of quality and accountability good practice within the humanitarian sector. In 2020 we completed external verification of our adherence to the standards and in 2022/23 we completed the initial audit for the next three-year cycle of verification.

We began an assurance mapping of our grant management systems and processes.

Governance

Trustees performed a self-assessment against Charity Code of Governance and agreed recommendations and actions arising which are being followed through.

Equality, Diversity and Inclusion

Age International follows Age UK's policies related to Equality, Diversity, and Inclusion (EDI) and gender pay gap reporting. This year a new Head of EDI was appointed and started to review internal data, policies, and ways of working, including recruitment, as well as looking at staff engagement groups/employee resource groups.

In 2023-24 Age International will be hosting an intern under Leonard Cheshire's Change 100 programme which enables students and recent graduates with disabilities to undertake a three-month work placement with a charity, and an "older" intern under NCVO's programme.

ADMINISTRATIVE INFORMATION

Trustees Ann Keeling (Chair)
 Maria Arce-Moreira
 Margaret Batty
 Rob Devey (Resigned February 2023)
 Tom Kirkwood CBE (Resigned February 2023)
 Clare Twelvetrees
 Katherine Moger
 Martin Nthakomwa
 Roy Shubhbrata
 Andrew Cook (Appointed May 2023)
 Peter Lloyd-Sherlock (Appointed April 2023)

CEO Alison Marshall

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 17 Crosswall
 London
 EC3N 2LB

Banker NatWest Bank
 City of London Office
 PO Box 12258
 1 Princes Street
 London
 EC2R 8BP

Auditor Crowe U.K. LLP
 55 Ludgate Hill
 London
 EC4M 7JW

Solicitor Farrer & Co LLP
 66 Lincoln's Inn Fields
 London
 WC2A 3LH

Statement of Trustees' responsibilities in respect of the trustees' annual report and the financial statements

The Trustees (who are also directors of Age International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards.)

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Indemnity insurance is provided for Trustees up to the value of £5m, premiums are paid centrally for the whole group by Age UK, the parent of Age International. The premiums are not broken down by individual parts of the group, so Age International's portion cannot be determined. During the period, total indemnity insurance paid by Age UK in relation to Trustees was £14,888 (2022:£11,624).

Disclosure of information to the auditor

Each of the persons who is a Trustee at the date of approval of this report confirms that, so far as each Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The report was approved by the board on 14 September 2023 and signed on its behalf.



Ann Keeling
Chair
22 September 2023

Independent Auditor's Report to the Members of HelpAge International UK

Opinion

We have audited the financial statements of HelpAge International UK ('the charitable company') for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance sheet, Cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's 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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit

- the information given in the trustees' report, which includes the directors' report and the strategic 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' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the

course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' 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 and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

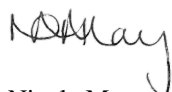
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Board of Trustees about their

own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor

London

Date: 29 September 2023

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2023
(Incorporating the income and expenditure account)

	Note	Unrestricted £'000	Restricted £'000	Total 2023 £'000	Unrestricted £'000	Restricted £'000	Total 2022 £'000
Total Income from:							
Income from charitable activities							
- Grants	3, 18	5,424	14,837	20,261	4,273	14,252	18,525
- Donations		445	1,246	1,691	102	1,515	1,617
Other Income							
- Covid Job retention		-	-	-	61	-	61
- FX revaluation gain/(loss)		(2)	8	6	(2)	-	(2)
Total income		5,867	16,091	21,958	4,434	15,767	20,201
Expenditure on:							
Charitable activities	4	(4,794)	(16,020)	(20,814)	(3,958)	(15,532)	(19,490)
Cost of raising funds		(1,000)	-	(1,000)	(474)	-	(474)
Total Expenditure		(5,794)	(16,020)	(21,814)	(4,432)	(15,532)	(19,964)
Transfers	17	(73)	73	-	(22)	22	-
Net movements in funds in year		-	144	144	(20)	257	237
Total funds at 1 April (2022)		-	366	366	20	109	129
Total funds at 31 March (2023)		-	510	510	-	366	366

The results above all arose from continuing operations.
The notes on pages 11-31 form part of these financial statements.

BALANCE SHEET as at 31 March 2023

	Notes	2023 £'000	2022 £'000
Current assets			
Debtors	7	76	84
Cash at bank and in hand		803	570
		<hr/>	<hr/>
		879	654
Creditors: amounts falling due in less than one year			
	8	(369)	(288)
		<hr/>	<hr/>
Net current assets and net assets		510	366
		<hr/>	<hr/>
Funds			
Restricted funds	10	510	366
Unrestricted funds		-	-
		<hr/>	<hr/>
Total funds		510	366
		<hr/>	<hr/>

The financial statements were approved by the board of trustees on 14 September 2023 and were signed on its behalf by:



Ann Keeling
Chair
 22 September 2023

Registered number: 7897113 England and Wales

The notes on the pages below form part of these financial statements.

CASH FLOW statement for the year ended 31 March 2023

	2023	2022
	£'000	£'000
Cash flows from operating activities	233	146
Change in cash and cash equivalents in the reporting period	233	146
Reconciliation of net cash flow to movement in net funds		
Increase in cash in the period	233	146
Cash and cash equivalents at the beginning of the reporting period	570	424
Cash and cash equivalents at the end of the reporting period	803	570
Reconciliation of net income to net cash inflow from operating activities		
Net income for the year	144	237
Decrease in debtors	8	26
(Increase)Decrease in creditors	81	(117)
Cash flows from operating activities:	233	146

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1 Accounting policies

Age International is a registered Charity in England and Wales and a company limited by guarantee. It was incorporated on 4 January 2012 (company number:7897113).

Age International is wholly owned subsidiary of Age UK (Note 15)

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The principal accounting policies are summarised below.

Basis of preparation

These financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), together with the reporting requirements of the Companies Act 2006 and the Charities Act 2011. The presentation currency of these financial statements is sterling

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements. The financial statements are prepared on historical cost basis.

Going concern

The Trustees have assessed the Charity's ability to continue as a going concern. In making this assessment the Trustees have considered several factors when forming their conclusions including a review of updated forecasts to 31 March 2025 and a consideration of key risks.

The Charity is funded through restricted income from funders from a variety of sources, including statutory bodies, trusts and foundations, corporates, and individuals. Additionally, an unrestricted grant is provided each year by Age UK. Age International has a tripartite agreement in place with Age UK and HelpAge International and aims to raise funds to onward grant to HelpAge International for the delivery of programmes.

The Trustees oversee annual budgets and forecasts in order to ensure there is adequate funding in place to deliver activities for the coming year. This forms the basis of the agreement with Age UK for the provision of its core grant. As set out in its reserves policy, as a member of the Age UK Group, and a charity supported by Age UK, Age International does not hold funds independently.

Having reviewed the financial position of Age International, and in the light of the strategic commitments made by the Age UK Group (e.g. in the Tripartite Agreement from 1st April 2023), the trustees conclude that the going concern basis of the accounts' preparation is appropriate.

Incoming resources

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income, when receipt of the income is probable and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

- Donations and all other receipts generated from fundraising are reported gross on a receivable basis.
- Grants receivable income, where related to performance and specific deliverables, is accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of performance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.
- Legacies are accounted for when notified, providing the amount can be reliably measured and that ultimate receipt is probable. Legacies which include a life interest held by another party are recognised on notification of probate.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

1 Accounting policies (continued)

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are charged in the period when the offer is conveyed to the recipient except in cases where the offer is conditional, such grants being recognised as expenditure when the conditions are fulfilled. Offers subject to performance related conditions which have not been met at the period-end are noted as a commitment, but not accrued as expenditure.

Governance costs are the costs associated with the running of the Charity, as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. This includes such items as internal and external audit, legal advice for Trustees and costs associated with constitutional and statutory requirements.

Support costs are allocated to the different categories of activities based on a judgement of the percentage the specific activity represents in relation to the total non-support expenditure. Support costs include management, finance, human resources, information technology and some elements of fundraising. Governance costs other than those disclosed specifically in the notes to these accounts are included within support costs and allocated on the same basis.

Foreign exchange

Transactions in foreign currencies for projects in Europe are translated into Sterling at the exchange rate achieved on the date of the transaction. For projects outside Europe, the foreign currency is 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.

Financial Instruments

Age International 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 the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the charity's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the charity's short and long term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

Pensions

The Charity contributed in this period to a group personal pension plan operated by Zurich as well as an occupational money purchase scheme. A pension plan is available to all employees over the age of 18. The assets of the scheme are held separately from those of the Charity. The annual contribution payments are charged to the SOFA. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Funds

Restricted funds

Restricted funds are funds subject to special conditions imposed by the donor, or with their authority (e.g. through a public appeal). The funds are not therefore available for work performed by Age International other than that specified by the donor.

Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

1 Accounting policies (continued)

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Donations

We have taken the decision to split out donations from grants. In prior years we have included donations with grants from Age UK since they were received by the parent entity and granted across to Age International but we believe presenting income from donors separately will be a fairer view of the Charity's income.

2 Key sources of estimation uncertainty and judgements

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of income and expenditure during the reporting period.

Judgements

There are no significant judgements.

Key sources of estimation uncertainty

There are no material sources of estimation uncertainty.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

3 Analysis of grants receivable	Unrestricted £'000	Restricted £'000	Total 2023 £'000	Unrestricted £'000	Restricted £'000	Total 2022 £'000
Age UK, for restricted and unrestricted work	5,424	131	5,555	4,273	502	4,775
Disasters Emergency Committee	-	5,690	5,690	-	10,214	10,214
UN, for restricted activities	-	4,195	4,195	-	1,705	1,705
Other grant making bodies, for restricted activities	-	4,821	4,821	-	1,831	1,831
Total grants received	5,424	14,837	20,261	4,273	14,252	18,525

All grants are paid directly to HelpAge International www.helpage.org

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

	Activities undertaken directly	Grant funding of activities	Support cost allocated	Total 2023
	£'000	£'000	£'000	£'000
4 Resource expended				
Charitable activities				
Regional programmes funded by the annual grant	132	1,178	21	1,331
Programmes funded by institutional grants – humanitarian	115	7,870	56	8,041
Programmes funded by institutional grants – long term	115	991	56	1,162
Other humanitarian programmes	153	6,210	73	6,436
Other long-term programmes	113	320	55	488
Influencing, advocacy and communication in the UK	385	-	312	697
General support to HelpAge International	-	2,659	-	2,659
Total resources expended	1,013	19,228	573	20,814

This year, we have reanalysed expenditure between humanitarian spend and development spend, rather than emergency spend and development spend. This change is made to reflect a broader approach that promotes human welfare, beyond 'emergency aid'. Whilst we will often provide immediate support during an emergency, our humanitarian work also includes support in recovery and the rebuilding of communities, which can last months or even years. This longer-term support will commonly focus on our broader thematic priorities, such as rebuilding health services and restoring individuals' incomes. Promoting older people's rights drives all of this work.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

	Activities undertaken directly	Grant funding of activities	Support cost allocated	Total 2022
	£'000	£'000	£'000	£'000
4 Resource expended				
Charitable activities				
Regional programmes funded by the annual grant – humanitarian	43	218	9	270
Regional programmes funded by the annual grant - long term	57	1,223	19	1,299
Programmes funded by institutional grants – humanitarian	103	3,215	83	3,401
Programmes funded by institutional grants – long term	103	311	83	497
Other humanitarian programmes	127	10,473	105	10,705
Other long-term programmes	102	156	82	340
Influencing, advocacy and communication in the UK	342	-	271	613
General support to HelpAge International	-	2,365	-	2,365
Total resources expended	877	17,961	652	19,490

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

5

Support costs	2023 £'000	2022 £'000
Governance costs: statutory audit	17	16

No other fees were payable to the external auditor.
 Statutory audit costs are paid for by Age UK.

The Trustees received no remuneration for their services.

The aggregated amount of expenses reimbursed to 5 Trustees during the period was £4,595.34 (2022: £Nil). Indemnity insurance is provided for Trustees up to the value of £5m, premiums are paid centrally for the whole group by Age UK, the parent of Age International. The premiums are not broken down by individual parts of the group, so Age International's portion cannot be determined. During the period, total indemnity insurance paid by Age UK in relation to Trustees was £14,888 (2022:£11,624).

6 Employee information

	2023 Number	2022 Number
The average number of employees of the company during the year was:	21	18
Staff costs for the above persons were:		
Wages and salaries	902	767
Social security costs	91	71
Pension costs	75	45
	1,068	883

Number of staff receiving remuneration above £60,000	Total 2023	Total 2022
£60,001 - £70,000	1	1
£70,001 - £80,000	-	-
£80,001 - £90,000	-	-
£90,001 - £100,000	-	-
£100,001 - £110,000	-	1
Total banded employees	1	2

The total compensation received for key management personnel amounted to £122k (2022: £120k). Key Management personnel for Age International is the CEO. The amount of £122k contains their national insurance contribution and employer pension contributions.

At 31 March 2023 there are 24 staff members in the defined-contribution schemes (2022:19).

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

7	Debtors	2023	2022
		£'000	£'000
	Prepayments and accrued income	76	84
		<u>76</u>	<u>84</u>
		76	84
8	Creditors: amounts falling due within one year	2023	2022
		£'000	£'000
	Accruals and deferred income	58	76
	Amounts due to group undertakings	311	212
		<u>369</u>	<u>288</u>
		369	288

9 Analysis of charity net assets between funds

	Unrestricted	Restricted	2023	Unrestricted	Restricted	2022
	£'000	£'000	Total	£'000	£'000	Total
			£'000			£'000
Current assets						
Debtors		76	76	69	15	84
Cash at bank and in hand	335	468	803	200	370	570
Liabilities						
Current liabilities	(335)	(34)	(369)	(269)	(19)	(288)
	<u>-</u>	<u>510</u>	<u>510</u>	<u>-</u>	<u>366</u>	<u>366</u>
	-	510	510	-	366	366

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds	31 March 2022 £'000	Income £'000	Expenditure £'000	Transfer £'000	31 March 2023 £'000
Regional programmes funded by the annual grant					
Africa	13	330	(330)	-	13
Asia	114	431	(527)	-	18
Latin America	(111)	9	-	73	(29)
Middle East	-	-	-	-	-
Total Regional programmes funded by the annual grant	16	770	(857)	73	2
Programmes funded by Institutional grants - long term					
Indonesia, Myanmar and Vietnam – European Commission – Horizon 2020 – Scaling up NCD Interventions in S.E. Asia (SUNI-SEA)		342	(338)	-	4
Tanzania - World Health Organisation (WHO) - Introduction of training of assistive products (TAP) in Tanzania	-	32	(32)	-	-
Jersey Overseas Aid (JOA) - International Development Internship.	-	16	(16)	-	-
Tanzania - Jersey Overseas Aid (JOA) – Boresha afya ya wazee: Improved health and wellbeing for older women and men in Tanzania	-	37	(37)	-	-
London – Private Anonymous Donor - Age with Rights – strengthening engagement communication and activation in a global campaign to protect the rights of older people.	-	74	(74)	-	-
Ethiopia - Guernsey Overseas Aid and Development Commission (GOA) - Improving the wellbeing of displaced populations in Borena Zone, Ethiopia.	-	5	(5)	-	-
Moldova - UN Trust Fund to End Violence Against Women (UNTFEVAW) - Preventing violence against older women in Moldova: Age inclusive support for older women survivors and those at risk.	-	58	(58)	-	-
Vietnam – UNFPA- Promoting integrated and inclusive social protection and care for older persons in responding to population ageing.	-	107	(107)	-	-
Kenya - agence française de développement (AFD) - Inua Jamii 70+ Innovations in social protection for older people in urban Kenya.	-	266	(266)	-	-

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds (continued)

	31 March 2022	Income	Expenditure	Transfer	31 March 2023
	£'000	£'000	£'000	£'000	£'000
OPT – International Labour Office (ILO) – Support for exploring options for an old-age social pension, capacity building and advocacy for elderly rights in the Occupied Palestinian Territory.	-	38	(38)	-	-
Uganda – International Labour Office (ILO) – Improving synergies between social protection and public finance management.	-	48	(48)	-	-
Total Programmes funded by Institutional grants - long term	-	1,023	(1,019)	-	4
Programmes funded by Institutional grants – humanitarian					
Bangladesh – World Food Programme (WFP) - Disability, Age and Gender Inclusive Self-Reliance and Nutrition support program across the targeted Rohingya Camps.	-	424	(424)	-	-
Ethiopia – UNOCHA - Improving access to the critical needs of most vulnerable (PWDs, older peoples, children and women at risk) IDPs and hosting communities through integrated humanitarian action in Guchi Woreda of Borena zone, Oromia Region	-	100	(100)	-	-
Ethiopia – International Rescue Committee (IRC) - Emergency response for drought affected communities and IDPs of Borena Zone	-	349	(349)	-	-
Ethiopia – International Rescue Committee (IRC) - Emergency response for drought affected communities and IDPs of Borena Zone	-	344	(344)	-	-
Global - Federation Handicap International (rooted from UNHCR) - Promoting Global Protection Clusters work in reinforcing disability & age inclusive and conflict-sensitive analyses to improve inclusion in protection coordination and leadership in humanitarian responses using an intersectional approach Phase 1	-	30	(30)	-	-
Jordan - Finn Church Aid - Netherlands Ministry of Foreign Affairs: Municipal Business Project - improving social-economic prospects for refugees and host communities through holistic interventions focusing on protection and support by developing locally appropriate businesses.	-	19	(19)	-	-

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds (continued)	31 March 2022 £'000	Income £'000	Expenditure £'000	Transfer £'000	31 March 2023 £'000
Lebanon – Expertise France - Needs assessment – older people in Lebanon ‘Qudra 2’	-	7	(7)	-	-
Lebanon – Expertise France - Strengthening the Approach on Older Persons in Qudra 2 Project	-	295	(295)	-	-
Moldova – World Food Programme (WFP) - Distribution of food vouchers and hot meals to a maximum of 2890 full capacity sheltering in Refugee Accommodation Centres (RAC)s in Moldova (Phase 2)	-	1,031	(1,031)	-	-
Moldova – World Food Programme (WFP) - Distribution of food vouchers and hot meals to a maximum of 1,375 refugees in RACs in Moldova (Phase 3)	-	989	(989)	-	-
Moldova – World Food Programme (WFP) - Distribution of food vouchers and hot meals to a maximum of 1,375 refugees in RACs in Moldova (Phase 4)	-	821	(821)	-	-
Myanmar – UNFPA - Shock responsive cash transfer and psychosocial support to vulnerable older persons and persons with disabilities	-	326	(326)	-	-
Myanmar – European Commission (EC)– COVID-19 response for older people and people with disabilities in Myanmar	-	131	(131)	-	-
Pakistan – Netherlands (ECHO funding) – Humanitarian response to COVID-19	-	66	(66)	-	-
Pakistan - Jersey Overseas Aid (JOA) - Provision of immediate lifesaving inclusive needs for flood affected older	-	50	(50)	-	-
People, people with disabilities and their families in Sindh, Pakistan					
Pakistan - Private anonymous donor - Inclusive recovery and rehabilitation support to flood affected communities in Shikarpur District of Sindh, Pakistan	-	125	(125)	-	-
Tanzania – UNHCR – Strengthening services for people with specific needs through an integrated needs based approach.	-	310	(310)	-	-
Tanzania – UNICEF – Promotion of preventative measures – including vaccination against COVID-19 among older people in Tanzania.	-	(3)	3	-	-
Ukraine – PIN/ECHO – ACCESS V – Provision of multi-sectoral humanitarian assistance to conflict-affected populations in Eastern Ukraine	-	181	(181)	-	-
Ukraine – PIN/ECHO - ACCESS VI – provision of multisectoral humanitarian assistance to conflict-affected populations in Ukraine and Moldova	-	1,162	(1,162)	-	-

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds (continued)	31 March 2022 £'000	Income £'000	Expenditure £'000	Transfer £'000	31 March 2023 £'000
Venezuela - ECHO (through Medicos del Mundo) - Contribute to improve health and protection of the most vulnerable populations, including prevention of the spread of COVID-19, in various States of Venezuela.	-	84	(84)	-	-
Zimbabwe – START – Community-led Approaches to MEAL	-	15	(15)	-	-
Pakistan – START – Disaster Risk Financing - Pakistan Heatwave 2022 season – Nawabshah.	-	36	(36)	-	-
Colombia – START through CADENA – Colombia displacement due to conflict	-	107	(107)	-	-
Venezuela – START – ALERT548 Venezuela (flooding) – Learning Grant	-	20	(20)	-	-
Venezuela – START – ALERT625 Venezuela (flooding)	-	175	(175)	-	-
Colombia – START through CADENA – ALERT622 Colombia Flooding	-	84	(84)	-	-
Uganda – START – ALERT628 Uganda (Flooding)	-	115	(115)	-	-
Pakistan – START - Disaster Risk Financing - Pakistan Flood 2022 season National Reserve Allocation (Khairpur, Sindh)	-	22	(22)	-	-
Colombia – START - ALERT651 - Colombia (flooding)	-	200	(200)	-	-
Syria – START - ALERT664 Syria (Anticipation of Storm)	-	129	(129)	-	-
Venezuela - START through CADENA - ALERT665 Venezuela (flooding)	-	44	(44)	-	-
Venezuela – START - Alert 534 Venezuela (flooding) - Learning Grant	-	20	(20)	-	-
Uganda – START - Alert628 Uganda (Flooding) – Learning Grant	-	20	(20)	-	-
Colombia – START - Analysis for Action (AA) Grant - Colombia drought	-	10	(10)	-	-
El Salvador – START through PRO VIDA - ALERT 683 El Salvador (Anticipation of Wildfires)	-	31	(31)	-	-
Total Programmes funded by Institutional grants – humanitarian	-	7,869	(7,869)	-	-

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds continued	31 March 2022 £'000	Income £'000	Expenditure £'000	Transfer £'000	31 March 2023 £'000
Other humanitarian programmes					
DEC Coronavirus Appeal	-	85	(85)	-	-
DEC Coronavirus Appeal- India extension	-	67	(67)	-	-
DEC Afghanistan Crisis Appeal	-	570	(570)	-	-
DEC Pakistan Floods Appeal	-	617	(617)	-	-
DEC Turkey-Syria Earthquake Appeal	-	1,317	(1,317)	-	-
DEC Ukraine Humanitarian Appeal	-	3,033	(3,033)	-	-
Age Coronavirus Appeal	10	1	(11)	-	-
Age Afghanistan Crisis Appeal	47	5	(52)	-	-
Age East Africa Crisis Appeal	-	1	(1)	-	-
Age Pakistan Floods Appeal	-	63	-	-	63
Age Turkey-Syria Earthquake Appeal	-	85	-	-	85
Age Ukraine Humanitarian Appeal	132	75	(13)	-	194
Ukraine – Galen and Hilary Weston Foundation – Independence and dignity in crisis: community-based rehabilitation for crisis-affected older people and people with disabilities in Ukraine.	-	250	(250)	-	-
Moldova – C B & H H Taylor 1984 Trust - The Integrated Emergency Services for Ukrainian Refugee in Moldova project (World Vision) and the Urgent support and protection for at-risk older women and men in Moldova (GAC)	-	6	(6)	-	-
Age International General Emergencies Fund	14	1	-	-	15
Various emergency income	-	72	(72)	-	-
Total other humanitarian programmes	203	6,248	(6,094)	-	357

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds continued	31 March 2022	Income	Expenditure	Transfer	31 March 2023
	£'000	£'000	£'000	£'000	£'000
Other long term programmes					
Legacy Estate of Maxwell Harvey	-	131	(131)	-	-
Tanzania – Private Anonymous Donor – Achieving vaccine equity and access for older people in Tanzania and addressing social and economic impacts of the pandemic.	-	50	(50)	-	-
Legacy Income	147	-	-	-	147
Total Other long term programmes	147	181	(181)	-	147
Subtotal Restricted Funds	366	16,091	(16,020)	73	510
Unrestricted Funds	-	5,867	(5,794)	(73)	-
Total	366	21,958	(21,814)	-	510

**See Note 17*

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds	31 March 2021 £'000	Income £'000	Expenditure £'000	Transfer £'000	31 March 2022 £'000
Regional programmes funded by the annual grant - long term					
Africa	11	377	(375)		13
Asia	225	472	(583)		114
Latin America	(142)	28	(9)	12	(111)
Middle East	-	13	(22)	9	-
Total Regional programmes funded by the annual grant - long term	94	890	(989)	21	16
Programmes funded by Institutional grants - long term					
Tanzania - World Health Organisation (WHO) - Introduction of training of assistive products (TAP) in Tanzania	-	53	(53)	-	-
Jersey Overseas Aid (JOA) - International Development Internship.	-	16	(16)	-	-
Tanzania - Jersey Overseas Aid (JOA) – Boresha afya ya wazee: Improved health and wellbeing for older women and men in Tanzania	-	145	(145)	-	-
London - Federation Handicap International (rooted from UNHCR) - Promoting Global Protection Clusters work in reinforcing disability & age inclusive and conflict-sensitive analyses to improve inclusion in protection coordination and leadership in humanitarian responses using an intersectional approach Phase 1	-	19	(19)	-	-
Lebanon – International Labour Office (ILO) – Partnership to engage older people and civil society organizations in policy discussions and advocacy on the social protection floor agenda and social pensions in Lebanon	-	19	(19)	-	-
Uganda – International Labour Office (ILO) – Improving synergies between social protection and public finance management.	-	58	(58)	-	-
Uganda – International Labour Office (ILO) – Improving synergies between social protection and public finance management.	-				
Total Programmes funded by Institutional grants - long term	-	310	(310)	-	-

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds continued	31 March 2021	Income	Expenditure	Transfer	31 March 2022
	£'000	£'000	£'000	£'000	£'000
Programmes funded by Institutional grants – humanitarian					
Bangladesh – World Food Programme (WFP) - Cash assistance and livelihood support for older Rohingya refugees	-	86	(86)	-	-
Bangladesh – World Food Programme (WFP) - Disability, Age and Gender Inclusive Self-Reliance and Nutrition support program across the targeted Rohingya Camps.	-	41	(41)	-	-
Ethiopia – UNOCHA - Improving access to the critical needs of most vulnerable (PWDs, older peoples, children and women at risk) IDPs and hosting communities through integrated humanitarian action in Guchi Woreda of Borena zone, Oromia Region	-	320	(320)	-	-
Ethiopia - Guernsey Overseas Aid & Development commission - Improving the wellbeing of displaced populations in Borena Zone, Ethiopia	-	45	(45)	-	-
Ethiopia - Elrha via Oxfam - Improving the lives of older people - Understanding barriers to inclusion of older people with incontinence in humanitarian WASH programming	-	37	(37)	-	-
Jordan - UNOCHA - Enhancing the emergency COVID-19 response through improving access to basic needs and protection services for the most vulnerable and marginalised older women and men with and without disabilities during the winter months in 4 governorates of Jordan.	-	63	(63)	-	-
Jordan - Finn Church Aid - Netherlands Ministry of Foreign Affairs: Municipal Business Project - improving social-economic prospects for refugees and host communities through holistic interventions focusing on protection and support by developing locally appropriate businesses.	-	150	(150)	-	-
Lebanon – Expertise France - Needs Assessment on older persons	-	16	(16)	-	-
Moldova – UNFPA - Hack Your Age! Creating digital and social connections between young and old in Moldova.	-	61	(61)	-	-
Mozambique – UNDP - Mozambique Recovery Facility: Livelihood and Women Economic Recovery	-	321	(321)	-	-
Myanmar – UNFPA - Shock responsive cash transfer and psychosocial support to vulnerable older persons and persons with disabilities	-	21	(21)	-	-

31 March 2022

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds continued	31 March 2021	Income	Expenditure	Transfer	
	£'000	£'000	£'000	£'000	£'000
Myanmar – UN LIFT – Strengthening the ministry of social welfare to fulfil its role in expanding social protection	-	121	(121)	-	-
Myanmar – UN LIFT – Inclusive Social Protection and Livelihoods Project	-	176	(176)	-	-
Pakistan – Netherlands (ECHO funding) – Humanitarian response to COVID-19	-	98	(98)	-	-
Tanzania – UNHCR – Strengthening services for people with specific through an integrated and community based approach.	-	71	(71)	-	-
Tanzania – UNICEF – Promotion of preventative measures – including vaccination against COVID-19 among older people in Tanzania.	-	35	(35)	-	-
Tanzania – UNHCR – Strengthen services for PSN’s through an integrated and community based approach	-	316	(316)	-	-
Ukraine – PIN/ECHO – Access III and IV: Provision of multi-sectoral humanitarian assistance to conflict-affected populations in eastern Ukraine.	-	52	(52)	-	-
Ukraine – PIN/ECHO – ACCESS V – Provision of multi-sectoral humanitarian assistance to conflict-affected populations in Eastern Ukraine	-	359	(359)	-	-
Venezuela – START – ALERT 534 – Venezuela (Flooding)	-	100	(100)	-	-
South Sudan – START – ALERT 543 South Sudan (Flooding)	-	110	(110)	-	-
Venezuela – START – ALERT 548 – Venezuela (Flooding)	-	115	(115)	-	-
Syria – START – ALERT 574 Syria (Cold Wave)	-	215	(215)	-	-
Mozambique – START – ALERT 576 Mozambique (Flooding)	-	67	(67)	-	-
Venezuela – START – ALERT 592 – Venezuela (Flooding)	-	220	(220)	-	-
Total Programmes funded by Institutional grants – humanitarian	-	3,216	(3,216)	-	-

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

10 Movement in funds continued	31 March 2021 £'000	Income £'000	Expenditure £'000	Transfer £'000	31 March 2022 £'000
Regional programmes funded by the annual grant – humanitarian					
Africa	-	170	(170)	-	-
Asia	-	-	-	-	-
Latin America	-	118	(118)	-	-
Europe and Middle East	-	20	(20)	-	-
Total Regional programmes funded by the annual grant – humanitarian	-	308	(308)	-	-
Other humanitarian programmes					
DEC Coronavirus Appeal	-	500	(500)	-	-
DEC Coronavirus Appeal- India extension	-	278	(278)	-	-
DEC Afghanistan Crisis Appeal	-	436	(436)	-	-
DEC Ukraine Humanitarian Appeal	-	9,000	(9,000)	-	-
Age Indonesia Tsunami	2	-	-	(2)	-
Age Coronavirus Appeal	2	38	(30)	-	10
Age Cononavirus appeal – India extension	-	94	(94)	-	-
Age Afghanistan Crisis Appeal	-	60	(13)	-	47
Age Ukraine Humanitarian Appeal (Age UK grant)	-	232	(100)	-	132
Moldova – D G Charitable Settlement – Reducing the risk factors and raise awareness about age and gender based violence and abuse that affect older women and men in Moldova	-	5	(5)	-	-
Ethiopia – Evan Cornish Foundation – Quality and age-friendly healthcare services for older people in Ethiopia	-	10	(10)	-	-
South Sudan – Welland Trust – Drought Emergency Response to Kapoeta East County, South Sudan	-	10	(10)	-	-
South Sudan – Microsoft – Drought Emergency Response to Kapoeta East County, South Sudan	-	18	(18)	-	-
Age International General Emergencies Fund	11	-	-	3	14

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

Total other humanitarian programmes	15	10,681	(10,494)	1	203
10 Movement in funds continued	31 March 2021	Income	Expenditure	Transfer	31 March 2022
	£'000	£'000	£'000	£'000	£'000
Regional programmes funded by the annual grant – humanitarian					
Healthcare	-	49	(49)	-	-
Total Regional programmes funded by the annual grant – humanitarian	-	49	(49)	-	-
Other long term programmes					
Legacy Estate of Maxwell Harvey	-	161	(161)	-	-
Legacy Income	-	147	-	-	147
Ethiopia – Bryan Guinness Charitable Trust Limited – Training healthcare workers in Ethiopia	-	5	(5)	-	-
Total Other long term programmes	-	313	(166)	-	147
Subtotal Restricted Funds	109	15,767	(15,532)	22*	366
Unrestricted Funds	20	4,434	(4,432)	(22)	-
Total	129	20,201	(19,964)	-	366

**See Note 17*

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

11 Financial Instruments

	2023	2022
	£'000	£'000
Financial assets measured at amortised cost	879	654
Financial liabilities measured at amortised cost	(369)	(288)

12 Pension schemes

During the period Age International has operated a defined-contribution pension scheme for which the contributions are charged to the Statement of Financial Activities as incurred. The assets of the scheme are held separately from those of the company and independently administered. Contributions expensed by Age International in the period amounted to £158,496 (2022: £126,405). This amount includes salary sacrifice.

13 Taxation and charitable status

Age International is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

14 Contingent liabilities and capital commitments

There were no contingent liabilities as at 31 March 2023 (2022: £0).
 There were no capital commitments at 31 March 2023 (2022: £0)

15 Parent charity

The Trustees consider the ultimate parent undertaking and ultimate controlling party of the charity to be Age UK, a charitable company limited by guarantee and registered in England: registered office address 7th Floor, One America Square, 17 Crosswall, London, EC3N 2LB, company number 6825798, and registered charity number 1128267.

16 Related party transactions

During the period, grants with a total value of £19,226k have been awarded to HelpAge International (2022: £17,961k). Age International is the UK member of the HelpAge network.

Intercompany balance between Age UK and Age international is (£311k) (2022:£212k).

17 Transfer between funds

Restricted income earmarked by donors to certain countries and in our expenditure it forms part of the annual grant to HelpAge which we categorise as unrestricted, but has some restricted elements including the SAG element.

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

18 Grants Receivable

The Charity received the following grants during the period:

Organisation	Project	Grant (£)
Age UK	Maxwell Harvey Legacy	130,673
Age UK	Humanitarian Response Fund	200,000
Age UK	Healthy Ageing Fund	100,000
Age UK	Other Age UK grants	5,123,951
Disasters Emergency Committee	Coronavirus	84,560
Disasters Emergency Committee	Coronavirus – India extension	67,707
Disasters Emergency Committee	Afghanistan Crisis	570,257
Disasters Emergency Committee	Ukraine Humanitarian	3,032,649
Disasters Emergency Committee	Pakistan Floods	617,358
Disasters Emergency Committee	Turkey-Syria Earthquake	1,317,050
World Food Programme	Bangladesh - Disability, Age and Gender Inclusive Self-Reliance and Nutrition support program across the targeted Rohingya Camps.	425,492
World Food Programme	Moldova - Distribution of food vouchers and hot meals to a maximum of 2890 full capacity sheltering in Refugee Accommodation Centres (RAC)s in Moldova (Phase 2)	1,030,887
World Food Programme	Moldova - Distribution of food vouchers and hot meals to a maximum of 1,375 refugees in RACs in Moldova (Phase 3)	988,712
World Food Programme	Moldova - Distribution of food vouchers and hot meals to a maximum of 1,375 refugees in RACs in Moldova (Phase 4)	821,387
World Health Organisation	Tanzania - Introduction of training of assistive products (TAP) in Tanzania	32,037
START	Zimbabwe - Community-led Approaches to MEAL	14,626
START	Pakistan - Disaster Risk Financing - Pakistan Heatwave 2022 season - Nawabshah	36,000

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

START through CADENA	Colombia - Colombia displacement due to conflict	106,642
START	Venezuela - Alert 548 Venezuela (flooding) – Learning Grant	19,994
START	Venezuela - ALERT625 Venezuela (flooding)	175,000
START through CADENA	Colombia - ALERT622 Colombia Flooding	84,294
START	Uganda - Alert 628 Uganda (Flooding)	115,001
START	Pakistan - Disaster Risk Financing - Pakistan Flood 2022 season National Reserve Allocation (Khairpur, Sindh)	21,544
START	Colombia - ALERT651 - Colombia (flooding)	200,000
START	Syria - ALERT664 Syria (Anticipation of Storm)	128,601
START through CADENA	Venezuela - ALERT665 Venezuela (flooding)	43,693
START	Venezuela - Alert 534 Venezuela (flooding) - Learning Grant	19,999
START	Uganda - Alert628 Uganda (Flooding) – Learning Grant	20,000
START	Colombia - Analysis for Action (AA) Grant - Colombia drought	10,000
START through PRO VIDA	El Salvador - ALERT 683 El Salvador (Anticipation of Wildfires)	31,040
Guernsey Overseas Aid & Development commission	Ethiopia - Improving the wellbeing of displaced populations in Borena Zone, Ethiopia	5,000
UNFPA	Myanmar - Shock responsive cash transfer and psychosocial support to vulnerable older persons and persons with disabilities	325,516
UNOCHA	Ethiopia - Improving access to the critical needs of most vulnerable (PWDs, older peoples, children and women at risk) IDPs and hosting communities through integrated humanitarian action in Guchi Woreda of Borena zone, Oromia Region.	99,580
UNICEF	Tanzania - Promotion of preventative measures - including vaccination against COVID-19 among older people in Tanzania.	-2,774
UNHCR	Tanzania - Strengthen services for PSN's through an integrated and community based approach	309,911
UN Trust Fund to End Violence Against	Moldova - Preventing violence against older women in Moldova: Age inclusive support for older women survivors and those at risk	57,764

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

Women

(UNTFEVAW)

UNFPA	Vietnam - Promoting integrated and inclusive social protection and care for older persons in responding to population ageing	106,716
Jersey Overseas Aid	International Development Internship	16,303
Jersey Overseas Aid	Tanzania - Boresha afya ya wazee: Improved health and wellbeing for older women and men in Tanzania	36,352
Jersey Overseas Aid	Pakistan - Provision of immediate lifesaving inclusive needs for flood affected older People, people with disabilities and their families in Sindh, Pakistan	50,000
EC Horizon 2020	Indonesia, Vietnam, Myanmar - Scaling up NCD Interventions in S.E Asia (SUNI-SEA)	341,886
Private anonymous donor	London - Age with Rights – strengthening engagement communication and activation in a global campaign to protect the rights of older people	73,843
Expertise France	Lebanon - Needs assessment – older people in Lebanon ‘Qudra 2’	6,798
Expertise France	Lebanon - Strengthening the Approach on Older Persons in Qudra 2 Project	294,383
Private anonymous donor	Pakistan - Inclusive recovery and rehabilitation support to flood affected communities in Shikarpur District of Sindh, Pakistan	124,533
PIN/ECHO	Ukraine - ACCESS V - Provision of multi-sectoral humanitarian assistance to conflict-affected populations in Eastern Ukraine	180,548
PIN/ECHO	Ukraine - ACCESS VI – provision of multisectoral humanitarian assistance to conflict-affected populations in Ukraine and Moldova	1,155,551
Finn Church Aid	Jordan - Netherlands Ministry of Foreign Affairs: Municipal Business Project - improving social-economic prospects for refugees and host communities through holistic interventions focusing on protection and support by developing locally appropriate businesses.	18,738
Agence Française de Développement (AFD)	Kenya - Inua Jamii 70+ Innovations in social protection for older people in urban Kenya.	265,626
International Rescue Committee (IRC)	Ethiopia - Emergency response for drought affected communities and IDPs of Borena Zone	349,150
International Labour Office (ILO)	Occupied Palestinian Territory (OPT) - Support for exploring options for an old-age social pension, capacity building and advocacy for elderly rights in the Occupied Palestinian Territory	38,409
International Labour Office (ILO)	Uganda - Improving synergies between social protection and Public Finance Management	47,620

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

Federation Handicap International (rooted from UNHCR)	Global - Promoting Global Protection Clusters work in reinforcing disability & age inclusive and conflict-sensitive analyses to improve inclusion in protection coordination and leadership in humanitarian responses using an intersectional approach Phase 1	30,376
ECHO (through Medicos del Mundo)	Venezuela - Contribute to improve health and protection of the most vulnerable populations, including prevention of the spread of COVID-19, in various States of Venezuela.	83,905
ECHO	Pakistan - Humanitarian response to COVID-19	66,428
International Rescue Committee (IRC)	Ethiopia - Emergency response for drought affected communities and IDPs of Borena Zone	345,463
European Commission (EC)	COVID-19 response for older people and people with disabilities in Myanmar	131,472
Other Grants	Various	133,055
	Total	20,261,306

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023 (continued)

Thank you for 2022/23 annual report

Age International would like to thank all our donors and supporters for their valued contribution. Their generosity will help us to help those who need us the most. Special thanks go to the following companies, trusts, foundations and institutional donors for their generous support.

- Agence Française de Développement (AFD)Age UK
- Bryan Guinness Charitable Trust Limited
- Disasters Emergency Committee (DEC)
- C B & H H Taylor 1984 Trust
- The Derrill Allatt Foundation
- Ministry for Foreign Trade and Development Cooperation of the Netherlands
- European Commission (EC)
- European Commission Humanitarian Aid (ECHO)
- Elrha via Oxfam GB
- Expertise France Groupe
- Federation Handicap International
- Galen and Hilary Weston Foundation
- The Grace Trust
- Guernsey Overseas Aid & Development commission
- International Labour Office (ILO)
- International Rescue Committee (IRC)
- Jersey Overseas Aid (JOA)
- Maxwell Harvey Legacy
- Medicos del Mundo
- MJB Charitable Trust
- Rogers Stirk Harbour + Partners Charitable Foundation Limited
- The Lorimer Trust
- The Souter Charitable Trust
- Sapphire Systems LLC
- Start Network
- The D G Charitable Settlement
- The Evan Cornish Foundation
- The Tula Trust
- World Food Programme (WFP)
- United Nations Development Programme (UNDP)
- United Nations High Commissioner for Refugees (UNHCR)
- United Nations International Children’s Emergency Fund (UNICEF)
- United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)
- United Nations Office for Project Services (UNOPS)
- United Nations Population Fund (UNFPA)
- United Nations Trust Fund to End Violence Against Women (UNTFEVAW)
- The Welland Charitable Trust
- Volant Charitable Trust
- World Health Organisation (WHO)