REGISTERED COMPANY NUMBER: 07053625 (England and Wales)
REGISTERED CHARITY NUMBER: 1134483

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 October 2025

for

African Palliative Care Association UK

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

African Palliative Care Association UK

Contents of the Financial Statements for the year ended 31 October 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

African Palliative Care Association UK

Report of the Trustees
for the year ended 31 October 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is a registered charity and its objects are as follows:
(a) 'The relief of sickness and the preservation of health among people in Africa by promoting and supporting affordable and culturally appropriate palliative care, in particular by supporting APCA in Africa in such ways and such manner as shall be exclusively charitable.
(b) The advancement of education and awareness of the public of palliative care across Africa'.

The African Palliative Care Association UK works closely with African Palliative Care Association (APCA) in Africa in pursuit of its charitable objectives and raises funds through various activities in order to support the activities of APCA in Africa.

Significant activities

The year 2024/25 saw an increase in terms of activity and donations.

During the period under review, namely November 2024 to October 2025, APCA UK, received £25,000 of royalties from Simon Boas' book "The beginners Guide to Dying" which was published in 2024. Prior to his death Simon had agreed that APCA UK would get 50% of the initial £10,000 he received as an advance on his book along with 50% of ongoing royalties. There was a delay in receiving these funds as sadly Simon died a few days after the agreement was signed, however we received two lots of royalties during this period and hope for some more in the next financial year. During this financial year APCA celebrated its 20th Anniversary and held a conference at which this was celebrated in Botswana in September 2025. APCA UK also received some funds towards registration fees for the conference as well as a £500 contribution from Global Treehouse towards an Innovation Prize awarded at the conference. Towards the end of 2025 Dr Emmanuel Luyirika retired as the Chief Executive of APCA and was succeeded by Dr Eve Namisango and we look forward to working with Dr Namisango over the coming years. APCA UK also received small donations from ongoing supporters and we are grateful to them for their support.

FINANCIAL REVIEW

Incoming resources for the year amounted to £26,953 (2024 : £203.99) which was in respect of donations received.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07053625 (England and Wales)

Registered Charity number

1134483

African Palliative Care Association UK

Report of the Trustees
for the year ended 31 October 2025

Registered office
7 Leysdown avenue
Bexleyheath
Kent
DA7 6AZ

Trustees
Prof. J D Downing Professor of Palliative Care
Mrs H V Simpson Company Secretary/Director
Dr E B K Luyirika Director

Independent Examiner
Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Approved by order of the board of trustees on 23/07/2026 and signed on its behalf by:



.....
Prof. J D Downing - Trustee

Independent Examiner's Report to the Trustees of
African Palliative Care Association UK

Independent examiner's report to the trustees of African Palliative Care Association UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Altan Kemal FCA FCCA

Alton & Co
Chartered Accountants
239-241 Kennington Lane
London
SE11 5QU

Date: .....

African Palliative Care Association UK

Statement of Financial Activities
for the year ended 31 October 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,953	-	26,953	205
Investment income	2	20	-	20	19
Total		26,973	-	26,973	224
EXPENDITURE ON					
Other		789	-	789	676
NET INCOME/(EXPENDITURE)		26,184	-	26,184	(452)
Transfers between funds	7	1,910	(1,910)	-	-
Net movement in funds		28,094	(1,910)	26,184	(452)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,598	1,910	4,508	4,960
TOTAL FUNDS CARRIED FORWARD		30,692	-	30,692	4,508

The notes form part of these financial statements

Balance Sheet
31 October 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		31,481	-	31,481	5,262
CREDITORS					
Amounts falling due within one year	6	(789)	-	(789)	(754)
NET CURRENT ASSETS		30,692	-	30,692	4,508
TOTAL ASSETS LESS CURRENT LIABILITIES		30,692	-	30,692	4,508
NET ASSETS		30,692	-	30,692	4,508
FUNDS	7				
Unrestricted funds				30,692	2,598
Restricted funds				-	1,910
TOTAL FUNDS				30,692	4,508

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

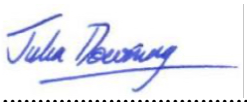
The notes form part of these financial statements

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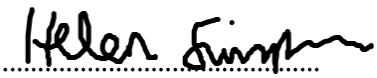
Balance Sheet - continued
31 October 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/07/2026 and were signed on its behalf by:



Prof. J D Downing - Trustee



Mrs H V Simpson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	20	19

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

Meeting of trustees expenses of Nil (2024 - Nil) was paid during the period.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Number of trustees	3	3

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	205	-	205
Investment income	19	-	19
Total	224	-	224
EXPENDITURE ON			
Other	676	-	676
NET INCOME/(EXPENDITURE)	(452)	-	(452)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,050	1,910	4,960
TOTAL FUNDS CARRIED FORWARD	2,598	1,910	4,508

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	202	167
Accrued expenses	587	587
	789	754

7. MOVEMENT IN FUNDS

	At 1/11/24	Net movement in funds	Transfers between funds	At 31/10/25
	£	£	£	£
Unrestricted funds				
General fund	2,598	26,184	1,910	30,692
Restricted funds				
Restricted	1,910	-	(1,910)	-
TOTAL FUNDS	4,508	26,184	-	30,692

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,973	(789)	26,184
TOTAL FUNDS	26,973	(789)	26,184

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/23 £	Net movement in funds £	At 31/10/24 £
Unrestricted funds			
General fund	3,050	(452)	2,598
Restricted funds			
Restricted	1,910	-	1,910
TOTAL FUNDS	4,960	(452)	4,508

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224	(676)	(452)
TOTAL FUNDS	224	(676)	(452)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/23 £	Net movement in funds £	Transfers between funds £	At 31/10/25 £
Unrestricted funds				
General fund	3,050	25,732	1,910	30,692
Restricted funds				
Restricted	1,910	-	(1,910)	-
TOTAL FUNDS	4,960	25,732	-	30,692

continued...

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,197	(1,465)	25,732
TOTAL FUNDS	27,197	(1,465)	25,732

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

African Palliative Care Association UK

Detailed Statement of Financial Activities
for the year ended 31 October 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,953	205
Sundry income - APCA conf.	1,000	-
	26,953	205
Investment income		
Deposit account interest	20	19
Total incoming resources	26,973	224
EXPENDITURE		
Other		
APCA conference fees	70	-
Support costs		
Management		
Web hosting fee	132	94
Accountancy	480	480
	612	574
Finance		
Sundries	34	34
Bank charges	73	68
	107	102
Total resources expended	789	676
Net income/(expenditure)	26,184	(452)