PARKINSON'S AFRICA

Report of the Trustees and Unaudited Financial Statements

for the Year Ended 31 December 2025

PARKINSON'S AFRICA
Charity Number: 1196226

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for the Year Ended December 31, 2025

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PARKINSON'S AFRICA
Charity Number: 1196226

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1196226

Registered office: International House, 12 Constance Street, London, E16 2DQ

Trustees who served during the year:

- Omotola Thomas – Chair
- Dugald Young – Treasurer
- Ferdinard Odey Okwor
- Pamela Gutmann
- Piers Mudd

Staff

- Tania Park – Chief Executive Officer, UK (Resigned May 2025)
- Rachel Obinna – Operations Officer, Nigeria (changed role from Administrative and Operations Coordinator in August 2025)
- Ruth Ebe – Charity Manager (commenced September 2025)

Independent examiner
Bimtex Accounting Limited
The Packhouse
Broadwater Farm
Broadwater Road
West Malling
Kent
ME19 6HT

REPORT OF THE TRUSTEES

for the year ended 31 December 2025

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance, and management

Governing document and legal status

The charity is a Charitable Incorporated Organisation (CIO). The charity was formerly constituted as a charitable company registered at Companies House under company number 13089258. On 9 January 2024, the charitable company converted to a Charitable Incorporated Organisation (CIO), at which point its CIO constitution became effective. It continued to be registered with the Charity Commission for England and Wales under charity number 1196226.

The CIO is also listed by Companies House under reference CE034795. Companies House identifies the organisation as a Charitable Incorporated Organisation and refers users to the Charity Commission Register of Charities for further information.

The charity is governed by its CIO constitution and operates in accordance with the Charities Act 2011 and other applicable charity law.

Recruitment and appointment of trustees

The charity's constitution specifies that there must be a minimum of three trustees and, unless otherwise determined by ordinary resolution, no maximum number of trustees. Trustees are elected for a three-year term, after which they may be re-elected for a maximum of two terms, unless extended by special resolution in accordance with the constitution. All trustees give their time voluntarily and receive no remuneration from the charity for their services as trustees.

The Board of Trustees comprises five individuals with a range of relevant skills and experience. To help maintain an appropriate balance of skills, the Trustees periodically review and assess the skills and experience represented on the Board and identify whether additional strategic or operational expertise is required. The Trustee Board identifies potential trustees through open advertising or personal recommendations. All prospective trustees are interviewed by at least two members of the Board, including the Chair. All Trustees receive an induction covering the charity's activities, governance arrangements and their responsibilities as trustees. This includes meetings with staff and the provision of relevant governance and organisational information.

Organisational structure and trustee responsibilities

The Trustees are responsible for the overall governance and strategic direction of the charity, ensuring its alignment with its vision and mission, and ensuring that its stated fundamental values are reflected in the conduct of its employees. They are responsible for ensuring that the charity operates in accordance with its charitable purposes, vision and values and complies with its legal and regulatory obligations. Responsibility for the charity's day-to-day management is delegated by the Board of Trustees to the Charity Manager, who operates under the oversight of the Board. The Charity Manager oversees programme delivery, operational management and staff supervision, while serving as the principal liaison between the Board and operational team. The Chair of Trustees provides leadership to the Board and

supports effective governance and oversight, helping to ensure that the charity's activities remain aligned with its charitable purposes and strategic objectives.

Trustees' responsibilities for financial reporting

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom accounting standards.

The Trustees are responsible for maintaining proper accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities

Charitable object

Parkinson's Africa's registered charitable object is to relieve sickness caused by Parkinson's disease and promote the health of Africans impacted by Parkinson's disease. This object includes raising awareness and advancing public education, supporting research and community engagement, improving understanding of healthcare and treatment options, providing social support to people affected by Parkinson's and those who care for them, and promoting related charitable purposes for their benefit.

Vision, mission, and aim

Parkinson's Africa's vision is a world where every African impacted by Parkinson's disease has equitable access to the knowledge, care, and support they need to make informed health decisions and lead fulfilled lives. Its mission is to transform the Parkinson's disease landscape across Africa, community by community, by improving access to quality healthcare, research, support, information, and educational resources.

In practical terms, the charity exists to improve the lives of Africans affected by Parkinson's disease by advancing advocacy, raising awareness, expanding education, strengthening support networks, and promoting equitable access to care.

In practice, the charity applies this charitable object through five connected areas of activity:

- **Advocacy:** speaking up for Africans affected by Parkinson's disease and encouraging better care, services, and involvement in decisions that affect them.
- **Awareness:** increasing public understanding of Parkinson's disease, reducing stigma, and encouraging earlier recognition of symptoms through community engagement, local partnerships, and awareness initiatives.
- **Education:** improving access to reliable, culturally appropriate information and educational resources for people affected by Parkinson's disease, caregivers, healthcare professionals, partner organisations, and communities.
- **Support:** strengthening partner organisations and community networks that provide practical, emotional, and peer support for people affected by Parkinson's disease and those who care for them.
- **Care:** encouraging initiatives and partnerships that improve access to quality care, promote wellbeing, and enhance the quality of life of people living with Parkinson's disease across Africa.

Public benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and when planning its activities for the year.

During 2025, Parkinson's Africa delivered public benefit by advancing its charitable purposes through advocacy, awareness, education, support, and access to care. Its activities helped people affected by Parkinson's disease across Africa access reliable information, peer connection, practical support, and opportunities to participate in research, community engagement, and awareness activities.

The charity's work benefited people living with Parkinson's, caregivers, healthcare professionals, partner organisations, researchers, and wider communities. This included hosting monthly Virtual Support Group meetings, providing culturally appropriate educational resources, responding to enquiries and signposting people to further support, enabling locally led awareness activities, and supporting community engagement within the TraPCAf project. TraPCAf, Transforming Parkinson's Care in Africa, is an NIHR-funded research programme led by Newcastle University and focused on Parkinson's disease in Africa.

Through this work, Parkinson's Africa helped reduce isolation and stigma, improve understanding of Parkinson's disease, strengthen local community networks, and support more informed decisions about care and support. The Trustees are satisfied that these activities provided clear public benefit and were consistent with the charity's registered object.

Summary of activities undertaken – key areas and highlights

Throughout 2025, Parkinson's Africa worked with local organisations, healthcare professionals, researchers, and community groups to improve access to reliable information, strengthen community-based support, increase understanding of Parkinson's disease, and promote the involvement of people affected by Parkinson's in research and programme delivery.

Key activities included continued monitoring and support for the TraPCAf Community Engagement and Involvement programme across 11 sites in six African countries, monthly Virtual Support Groups, access to culturally appropriate educational resources, enquiry response and signposting, partner involvement in World Parkinson's Day and Parkinson's Awareness Month initiatives across 12 sites, and the Walking Football Parkinson's Disease Tournament delivered with the Adewunmi Desalu Parkinson's Foundation.

Together, these activities helped people affected by Parkinson's access information, peer connection, practical support, and opportunities for participation, while strengthening local relationships and community involvement across Africa.

Detailed activities / programme breakdown – key programme areas and delivery

Parkinson's Africa's programme activity in 2025 focused on strengthening community-based support, improving access to reliable Parkinson's information, enabling meaningful involvement in research and programme delivery, and supporting locally led awareness, education, and wellbeing initiatives. The charity delivered this work through partnerships, support groups, educational resources, community engagement structures, and targeted activities that connected people affected by Parkinson's with knowledge, support, and opportunities to take part.

In total, Parkinson's Africa supported activities across 14 sites in Africa during 2025:

- Institute of Applied Neurosciences and Functional Rehabilitation (INAREF), Cameroon
- Egyparkinson's Resource Center, Egypt

- Parkinson's Support Group Organisation - Ethiopia (PPSOE), Ethiopia
- Parkinson's Support Group, Ghana (PSGG), Ghana
- Parkinson Disease Support Group, Sawla-Tuna-Kalba District, Ghana
- Richard Novati Catholic Hospital, Ghana
- Kilifi Parkinson's Support Group, Kenya
- Kenya Parkinson's Care Network, Kenya
- Parkinson's Support Group of Kenya (PSGK), Kenya
- Adewunmi Desalu Parkinson's Foundation (ADPF), Nigeria
- College of Medicine – Lagos State University Teaching Hospital, Nigeria
- Phila Sonke Wellness Initiative, South Africa
- Kilimanjaro Christian Medical Centre, Tanzania
- Parkinson's Si Buko, Uganda

1. Community engagement and research involvement

Parkinson's Africa provided coordination, guidance, and practical support for community engagement and involvement across the TraPCAf programme, helping connect people affected by Parkinson's with research, programme delivery, and shared learning. This support was delivered through ongoing coordination, oversight, and guidance for Community Engagement and Involvement (CEI) leads and partner organisations across 11 sites in six African countries. Through this role, the charity strengthened collaboration, supported learning between sites, and helped ensure that research and programme delivery remained closely connected to community experience.

Parkinson's Africa also facilitated practical links between community groups and research teams across the wider TraPCAf programme. By supporting CEI leads and partner organisations to gather feedback, share community experience, and build trusted relationships, the charity opened routes for people affected by Parkinson's to contribute to research design, delivery, and participation. This helped make research more responsive to the experiences and priorities of the communities involved.

2. Peer support and access to information

For people affected by Parkinson's, access to trusted information and peer connection can be as important as formal services. Parkinson's Africa helped address this need by enabling locally based support groups through funding, oversight, and partner support, alongside hosting monthly Virtual Support Group meetings that brought together people living with Parkinson's, caregivers, healthcare professionals, and expert speakers. These activities helped reduce isolation and stigma, improve understanding of the condition, and provide practical information in relevant and supportive settings.

The Virtual Support Group meetings focused on practical aspects of living well with Parkinson's and recorded more than 554 attendances during the year. Participants were able to ask questions, share experiences, learn from experts and peers, and connect with others across a wider pan-African community. This complemented locally based support, particularly for people in rural or underserved areas with limited access to neurologists and formal Parkinson's services.

The charity also responded to enquiries from individuals and organisations seeking information about Parkinson's, educational resources, and available support. Where possible, people were signposted or connected with appropriate partner organisations and local services. This helped people find a clearer route to information and support when they might otherwise have lacked a reliable point of contact.

3. Education and health literacy

Educational and health literacy materials hosted on Parkinson's Africa's website enabled access to reliable and culturally appropriate Parkinson's information in written, digital, and audio formats. During 2025, the educational resources on the charity's website recorded 15,651 digital downloads; 150 printed copies of educational resources were distributed; while audio versions received 237 streams. Offering the information in different formats helped people affected by Parkinson's, caregivers, healthcare professionals, partner organisations, and communities use the resources in accessible and practical ways.

4. Awareness

Through funds raised by the 2024 Big Give Campaign and through the TraPCAf CEI programme, Parkinson's Africa enabled awareness, education, advocacy, and community activities around local languages, needs, and circumstances in support of World Parkinson's Day and Parkinson's Awareness Month across 12 sites in Africa.

Awareness activities were implemented in several ways rather than through one campaign format. This included public events, educational workshops, information in local languages, radio and television broadcasts, social media, lived-experience stories, community outreach, and training for healthcare professionals and community health workers. These activities helped extend Parkinson's information to communities with limited access to neurological services or reliable health information.

The activities helped community members and healthcare workers recognise possible Parkinson's symptoms and understand when further assessment or referral may be needed. In some locations, screening and outreach led to referrals and new diagnoses, helping people begin to access treatment and support.

The programme also strengthened local recognition and referral capacity by involving community and primary healthcare workers in education and outreach. This helped keep Parkinson's information available in communities beyond individual events or funding periods.

5. Wellbeing, participation, and inclusion

Parkinson's Africa promoted wellbeing through activities that combined visibility, movement, and social connection. The Walking Football Parkinson's Disease Tournament, delivered with the Adewunmi Desalu Parkinson's Foundation, attracted more than 600 attendees and created an inclusive setting in which people living with Parkinson's could take part alongside caregivers, professionals, supporters, and members of the wider community.

The tournament showed that support for people living with Parkinson's is not limited to clinical care. By creating opportunities for movement, visibility, and social contact, it helped challenge assumptions about what people living with Parkinson's can do. It also reinforced the importance of activities that support confidence, connection, and inclusion.

6. Partnerships and local capacity

Much of Parkinson's Africa's work in 2025 relied on active partnership working. The charity convened, supported, and worked alongside local organisations, healthcare professionals, researchers, and community groups to share knowledge, enable global initiative delivery, support locally led activity, and strengthen the networks available to people affected by Parkinson's. This approach extended the charity's reach while keeping activity grounded in local relationships and circumstances.

The charity also developed and sustained specific partnerships to broaden awareness, education, and support. It established a new partnership with the Phila Sonke Wellness Initiative in Soweto, South Africa, and continued to bring CEI leads and partners together through TraPCAf. These relationships helped

participating sites share experience, strengthen community engagement, and create more locally relevant responses to the needs of people affected by Parkinson's.

Plans for future periods

In 2026, Parkinson's Africa expects to build on the community-based work developed during 2025 while continuing to strengthen its organisational capacity. The Trustees intend to focus on sustaining support for community groups and local partners, improving access to reliable Parkinson's information, developing culturally appropriate resources, and supporting awareness, education, advocacy, and shared learning across partner networks.

The charity also expects to continue contributing to research-linked community engagement. As the TraPCAf programme comes to an end in 2026, Parkinson's Africa will look for practical ways to sustain the relationships, learning, and community engagement capacity developed through the programme. This includes continuing to support sites where appropriate, helping community voices remain connected to research and programme design, and encouraging locally led activity that can continue beyond the formal funding period.

Plans for 2026 also include holding a town hall and developing a 5-year impact report. The purpose of the town hall is to bring together supporters, partners, people affected by Parkinson's disease, and other stakeholders to share learning, hear directly from the community, and create a more open conversation about the charity's future direction. The purpose of the impact report is to present the charity's work, achievements, learning, and contribution more clearly, so that Parkinson's Africa can strengthen accountability, communicate its value more effectively, and use the findings to inform future priorities.

Organisationally, the Trustees plan to continue reviewing leadership, governance, and operational arrangements so that the charity is less dependent on any one individual and better placed to support its next phase of development. This will include clarifying responsibilities, strengthening staff and trustee oversight, and pursuing a more diverse and sustainable funding base.

Principal risks and uncertainties

The Trustees recognise that Parkinson's Africa depends on continued funding, effective coordination by a small team, and delivery through partner organisations. The charity's main risks are therefore funding sustainability, reliance on key individuals and limited operational capacity, and programme delivery through partners.

Funding risk remains an important area of trustee oversight because the charity relies on a relatively small number of funding streams and receives both restricted and unrestricted income. The Trustees manage this risk by monitoring finances regularly, maintaining a reserves policy, seeking to broaden the funding base, and developing strategic partnerships that can support core capacity as well as programme delivery.

Operationally, the charity is aware of the risks created by a small team, reliance on key individuals, and the volume of coordination required across programmes, partners, and trustee responsibilities. During 2025 and into 2026, the Trustees have been reviewing roles, responsibilities, governance arrangements, and leadership capacity to improve resilience and support clearer delegation.

Programme delivery risk is managed through regular communication with partners, oversight of funded activity, monitoring of community engagement work, and an emphasis on locally led delivery. The Trustees also ensure appropriate due diligence arrangements are maintained as part of this work with partner organisations and people affected by Parkinson's disease in different settings.

Financial review

Financial position overview

The Trustees have reviewed the overall finances of the charity and are satisfied with the current financial position in line with the charity's financial policies. Quarterly, the Trustee Board examines the charity's finances to monitor the organisation's financial health and identify any necessary actions.

Parkinson's Africa increased its total funds from £124,431 at the start of 2025 to £136,037 by the end of the year. In 2025, the annual income was £63,442, with expenditure of £51,836, leaving a balance of £136,037 going into 2026. CEI programme delivery – comprising CEI event costs, project expenses and outsourced programme support – was the most significant expenditure category in 2025, accounting for approximately 69% of total expenditure, while staff costs (salaries) accounted for around 17%, reflecting the Chief Executive Officer's departure in May 2025 and the charity's increased reliance on outsourced programme support. Unlike 2024, when the majority of income derived from restricted grants, the majority of 2025 income was unrestricted, driven principally by the new three-year Core Funding Partnership with LES Energy (£43,629). Income in 2026 is expected to continue benefiting from the LES Energy core funding partnership, alongside continued NIHR/Newcastle University research grant funding and further fundraising activity to grow unrestricted donations. As a result, the Trustees do not anticipate any financial challenges that might hinder the organisation's success in 2026 and beyond at this time.

At 31 December 2025, total funds of £136,037 comprised restricted funds of £56,819 and unrestricted funds of £79,219. Of the unrestricted funds, £31,147 has been designated by the Trustees for core costs and future charitable activities (see Reserves below and Note 27), leaving general unrestricted funds of £48,072.

Reserves

In line with Parkinson's Africa's reserves policy, the charity seeks to maintain a wind-down reserve equivalent to three months of operating costs plus a 40% margin, to enable an orderly wind-down if required. Based on current operating costs of approximately £3,000 per month, this reserve is currently assessed at £12,600. The reserve is intended to ensure that the charity has sufficient unrestricted funds to meet outstanding liabilities and other costs associated with an orderly wind-down.

In addition, the charity has set a target of maintaining £10,000–£40,000 of unrestricted reserves above the wind-down reserve. These free reserves provide flexibility to respond to a significant short-term fall in income, unforeseen expenditure, the need to pre-fund activities ahead of grant disbursements, or other circumstances considered appropriate by the Board.

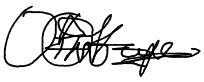
During 2025, the charity received £43,629 of unrestricted funding from LES Energy under its three-year Core Funding Partnership. The Trustees have designated the remaining balance of £31,147 at 31 December 2025 to fund the charity's core operating costs and programme delivery over the remaining term of the LES Energy partnership (2026/2027), including staffing capacity, operational and administrative infrastructure, programme delivery and medication assistance initiatives. As these funds are set aside for these purposes, they are excluded from free reserves.

At year-end, general unrestricted funds stood at £48,072 (2024: £36,184), after excluding £31,147 designated by the Trustees for core costs and future charitable activities. After allowing for the £12,600 wind-down reserve, free reserves were £35,472, within the charity's target range of £10,000–£40,000.

Funding

Parkinson's Africa's income in 2025 was driven primarily by a new unrestricted corporate partnership, alongside continued restricted grant funding, general donations, sponsorship, and Gift Aid. The charity entered into a three-year Core Funding Partnership with LES Energy, which contributed unrestricted support during the year for core operating costs, programme management, technology, communications, and organisational capacity. Restricted funding continued to support specific activities, including research-linked community engagement, awareness initiatives, and other donor-designated purposes.

The Trustees' Annual Report was approved by the Board of Trustees and signed on its behalf by:

Omotola Thomas, Chair of the Trustees 

Date: 22/10/26

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of Parkinson's Africa (the Charity) for the year ended 31st December 2025.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Independent examiner's statement

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or

2. the accounts do not accord with those records.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Abi Aiyegbayo **ACMA, CGMA**

Date: 22/10/26

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an Income and Expenditure Account) for the year ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	61,742.44	0.00	61,742.44	21,725.59
Charitable activities	4	0.00	1,700.00	1,700.00	64,258.92
Other trading activities	3	0.00	0.00	0.00	0.00
Investments	3	0.00	0.00	0.00	0.00
Total income and endowments		**61,742.44**	**1,700.00**	**63,442.44**	**85,984.51**
Expenditure on:					
Raising funds	6	1,916.47	0.00	1,916.47	893.00
Charitable activities	6	16,790.83	33,128.44	49,919.27	48,333.69
Total expenditure		**18,707.30**	**33,128.44**	**51,835.74**	**49,226.69**
Net income/(expenditure) before gains/(losses)		**43,035.14**	**(31,428.44)**	**11,606.70**	**36,757.82**
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net income/(expenditure)		**43,035.14**	**(31,428.44)**	**11,606.70**	**36,757.82**
Transfers between funds		0.00	0.00	0.00	0.00
Net movement in funds		**43,035.14**	**(31,428.44)**	**11,606.70**	**36,757.82**
Total funds brought forward at 1 January 2025		36,183.68	88,247.02	124,430.70	87,672.88
Total funds carried forward at 31 December 2025		**79,218.82**	**56,818.58**	**136,037.40**	**124,430.70**

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. There were no recognised gains or losses other than those included in the above statement. The notes on pages that follow form part of these financial statements.

BALANCE SHEET

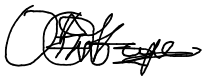
as of 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets		0.00	0.00
Total fixed assets		**0.00**	**0.00**
Current assets			
Debtors	19	0.00	3,845.68
Cash at bank and in hand	24	147,585.40	122,401.81
Total current assets		**147,585.40**	**126,247.49**
Creditors: amounts falling due within one year	20	(11,548.00)	(1,816.79)
Net current assets		**136,037.40**	**124,430.70**
Total assets less current liabilities		**136,037.40**	**124,430.70**
Creditors: amounts falling due after one year	20	0.00	0.00
Provisions for liabilities	21	0.00	0.00
Total net assets		**136,037.40**	**124,430.70**
The funds of the charity:			
Restricted income funds	27	56,818.58	88,247.02
Unrestricted funds – designated	27	31,146.71	0.00
Unrestricted funds – general	27	48,072.11	36,183.68
Total charity funds		**136,037.40**	**124,430.70**

For the year ended 31 December 2025, the charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011 and its accounts have been subject to independent examination under section 145 of the Charities Act 2011. The Trustees acknowledge their responsibilities for keeping proper accounting records and for preparing accounts that comply with the requirements of the Charities Act 2011.

These accounts have been prepared in accordance with the Charities SORP (FRS 102) and the Charities Act 2011.

Approved by the Trustees on

Signed on behalf of the Board of Trustees: 

Print name: Omotola Thomas

Date of approval: 22/10/26

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

Note 1 – Basis of Preparation

1.1 Basis of accounting
The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees of Parkinson's Africa confirm that they have had due regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities. Parkinson's Africa is dedicated to empowering and supporting Africans affected by Parkinson's disease through advocacy, awareness-raising, education, and improved access to care and support.

1.2 Going concern
The Trustees have assessed the charity's ability to continue as a going concern and are not aware of any material uncertainties related to events or conditions that cast significant doubt on that ability. Accordingly, the accounts have been prepared on a going concern basis.

1.3 Change of accounting policy and 1.4 Changes to accounting estimates
There has been no change to the accounting policies adopted by the charity during the year, and no changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors
No material prior year errors have been identified in the reporting period.

Note 2 – Accounting Policies

2.1 Income recognition
All income is included in the Statement of Financial Activities when the charity becomes entitled to the resources, it is more likely than not that the charity will receive the resources, and the monetary value can be measured with sufficient reliability. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met. Where income has related conditions attached that provide a barrier to entitlement other than the passage of time, income is deferred until the barrier to entitlement is overcome. At the year end, £10,978 of income invoiced in respect of the 2026 CEI programme had not yet been earned and has accordingly been carried forward as deferred income (see Note 20).

Donations and legacies comprise donations, corporate donations, sponsorship and Gift Aid. Income from charitable activities comprises grant and contract income receivable for delivering charitable activities, principally from Newcastle University for the NIHR-funded TraPCAf project.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Gift Aid recovered on a donation is treated as an addition to the same fund as the initial donation, unless the donor or the terms of the appeal specify otherwise. The charity received grant funding from Newcastle University for the NIHR-funded TraPCAf project during the year, which is recognised as set out in Note 4.

2.2 Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the headings of the principal activities of the charity. Where costs cannot be directly attributed to a particular activity, they are apportioned between activities on a basis consistent with the use of the resource, as set out in Note 9.

2.3 Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Restricted funds are donations, grants and other income receivable or generated for particular purposes as specified by the donor. Details of the movements on individual funds are given in Note 27. Designated funds are unrestricted funds set aside by the Trustees for particular purposes. The designation does not legally restrict the Trustees' discretion to apply the funds, and the purpose may be changed by the Trustees.

2.4 Cash at bank and in hand

Cash at bank and in hand comprises cash held by the charity and short-term, highly liquid deposits with a maturity of three months or less.

2.5 Debtors and creditors

Debtors and creditors receivable or payable within one year, with no stated interest rate, are recorded at transaction price. Any losses arising from impairment are recognised in the expenditure heading to which they relate.

Note 3 – Analysis of Income

Income	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations and gifts	61,646.82	0.00	61,646.82	17,739.91
Gift Aid	95.62	0.00	95.62	3,985.68
Total donations and legacies	**61,742.44**	**0.00**	**61,742.44**	**21,725.59**
Charitable activities – grant and contract income (Note 4)	0.00	1,700.00	1,700.00	64,258.92
Total income	**61,742.44**	**1,700.00**	**63,442.44**	**85,984.51**

Income from charitable activities comprises grant and contract income for delivering the NIHR-funded TraPCAf project. In the prior year, income from charitable activities of £64,258.92 comprised £23,258.92 from Newcastle University for the NIHR-funded TraPCAf project and £41,000.00 of salary funding relating to the Janet Owens fund. Of this, £62,956.00 (Janet Owens £41,000.00 and NIHR £21,956.00) was restricted and £1,302.92 (Newcastle University reimbursement) was unrestricted. All other prior-year income was unrestricted.

Note 4 – Income from Charitable Activities (Government Grants)

Description	2025 £	2024 £
Newcastle University – NIHR-funded TraPCAf project grant	1,700.00	23,258.92
Total	**1,700.00**	**23,258.92**

There are no unfulfilled conditions or other contingencies attaching to grants recognised in income, and the charity has not directly benefited from any other forms of government assistance during the year.

Note 6 – Analysis of Expenditure

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Cost of raising funds – incurred seeking donations	1,916.47	0.00	1,916.47	893.00
Charitable activities	16,790.83	33,128.44	49,919.27	48,333.69
Total expenditure	**18,707.30**	**33,128.44**	**51,835.74**	**49,226.69**

Analysis by type of cost	Raising funds £	Charitable activities £	Total 2025 £	Total 2024 £
Direct costs	1,916.47	44,433.00	46,349.47	45,536.44
Support costs (Note 9)	0.00	4,916.27	4,916.27	3,390.25
Governance costs (Note 9)	0.00	570.00	570.00	300.00
Total expenditure	**1,916.47**	**49,919.27**	**51,835.74**	**49,226.69**

Direct charitable costs comprise CEI programme costs, project expenses, staff costs and outsourced programme staff provided through StreSERT (£6,456.63). In 2025, support and governance costs have been allocated wholly to charitable activities, as fundraising activity was limited to a single event.

Note 9 – Support and Governance Costs

	2025 £	2024 £
Bank charges	157.98	70.15
IT, software, digital and communications	1,024.29	553.76
Equipment expensed	1,250.04	0.00
Insurance	134.40	134.40
Memberships and subscriptions	133.00	124.00
Professional services	696.00	962.00
Recruitment	1,396.70	0.00
Office Expenses / Other Expenses	0.00	522.80
Travel, transport and training	193.31	1,023.14
Realised currency gains	(69.45)	0.00
Total support costs	**4,916.27**	**3,390.25**
Independent examiner's fee	210.00	300.00
Accountancy fees	360.00	0.00
Total governance costs	**570.00**	**300.00**
Total support and governance costs	**5,486.27**	**3,690.25**

Support costs comprise the charity's administrative and operational overheads. Governance costs comprise the independent examination and accountancy fees. Outsourced programme staff provided through StreSERT (£6,456.63) are included in direct charitable costs (Note 6). The 2024 comparatives have been re-analysed from the accounting records on the same basis as 2025. Total 2024 expenditure is unchanged.

Note 10 – Independent Examiner's Fees

	2025 £	2024 £
Independent examiner's fees	210.00	300.00
Assurance services other than the independent examination	0.00	0.00
Other fees paid to the independent examiner	360.00	0.00

Other fees paid to the independent examiner comprise £360 for the preparation of the accounts.

Note 11 – Staff Costs

11.1 Staff costs

	2025 £	2024 £
Salaries and wages	8,573.71	27,091.22
Social security costs	0.00	52.00
Pension costs – defined contribution scheme	187.60	664.00
Total staff costs	**8,761.31**	**27,807.22**

No employee received employee benefits (excluding employer pension costs) of more than £60,000 during the year (2024: none). The charity's only directly employed (UK payroll) employee during the year was the Chief Executive Officer, UK, who resigned in May 2025; there have been no employees on the charity's UK payroll since that date. Other members of the team, based in Nigeria, are engaged through StreSERT, an outsourced employment provider, and their costs are included in direct charitable costs (Note 6). From 2025, these costs are presented separately from staff costs, so that staff costs agree to the charity's UK payroll records. The Trustees and the Chief Executive Officer are the key management personnel of the charity. Total employee benefits of key management personnel were £8,761 (2024: £27,807). The Trustees received no remuneration.

11.2 Average number of employees on the charity's UK payroll

	2025	2024
Charitable activities	1.00	1.00
Total	**1.00**	**1.00**

Note 12 – Pension Scheme

The charity operated a defined contribution pension scheme (NEST) for its employee until the employee left in May 2025. The pension cost represents employer contributions payable by the charity to the scheme and amounted to £187.60 (2024: £664.00). Contributions of £nil (2024: £109.44, including employee contributions) were payable to the scheme at the year end.

Note 19 – Debtors and Prepayments

	2025 £	2024 £
Prepayments and accrued income	0.00	3,845.68
Total debtors	**0.00**	**3,845.68**

There were no debtors at 31 December 2025 (2024: £3,845.68, all falling due within one year).

Note 20 – Creditors and Deferred Income

20.1 Analysis of creditors

Amounts falling due within one year	2025 £	2024 £
Trade creditors	0.00	37.86
Accruals and deferred income	11,548.00	800.00
Taxation and social security	0.00	869.49
Other creditors – pension contributions	0.00	109.44
Total creditors due within one year	**11,548.00**	**1,816.79**

There were no creditors falling due after more than one year in either year. The balance of £11,548 comprises deferred income of £10,978 (Note 20.2), independent examiner's fees of £210 and accountancy fees of £360.

20.2 Deferred income

Deferred income of £10,978 (2024: £nil) relates to Newcastle University invoices raised in November 2025 for the 2026 CEI programme year, which had not yet been earned as at 31 December 2025.

Movement in deferred income	2025 £	2024 £
Balance at the start of the reporting period	0.00	0.00
Amounts added in the current period	10,978.00	0.00
Amounts released to income from previous periods	0.00	0.00
Balance at the end of the reporting period	**10,978.00**	**0.00**

Note 21 – Provisions for Liabilities

The charity had no provisions for liabilities at the start or end of the year (2024: £nil).

Note 24 – Cash at Bank and in Hand

	2025 £	2024 £
Lloyds Treasurers Account	147,238.44	122,058.02
PayPal	346.96	343.79
Total cash at bank and in hand	**147,585.40**	**122,401.81**

Note 27 – Charity Funds

27.1 Movements in funds during the year ended 31 December 2025

Fund	Type	B/fwd £	Income £	Expenditure £	C/fwd £
Big Give	R	9,976.62	0.00	(4,546.46)	5,430.16
Janet Owens (Salary)	R	53,687.06	0.00	(7,088.58)	46,598.48
LES Energy (Designated)	D	0.00	43,629.36	(12,482.65)	31,146.71
NIHR	R	19,844.00	1,700.00	(20,496.06)	1,047.94

Fund	Type	B/fwd £	Income £	Expenditure £	C/fwd £
Other Funding Streams	UR	36,183.68	18,113.08	(6,224.65)	48,072.11
UCL	R	589.00	0.00	0.00	589.00
WFPD	R	997.34	0.00	(997.34)	0.00
Women w/PD	R	3,153.00	0.00	0.00	3,153.00
Total funds		**124,430.70**	**63,442.44**	**(51,835.74)**	**136,037.40**

R = restricted income fund; UR = unrestricted (general) fund; D = designated fund (unrestricted).

Fund purposes and restrictions:

- Big Give – restricted funds raised via the Big Give campaign, applied to the charity's project activities.
- Janet Owens (Salary) – restricted fund from a named donor, given to fund a specific staff salary.
- LES Energy (Designated) – unrestricted corporate donation received from LES Energy under its three-year Core Funding Partnership. The Trustees have designated the balance of £31,146.71 at 31 December 2025 to fund the charity's core operating costs and programme delivery over the remaining term of the LES Energy partnership (2026/2027), including staffing capacity, operational and administrative infrastructure, programme delivery and medication assistance initiatives.
- NIHR – restricted grant from Newcastle University for the NIHR-funded TraPCAf project.
- Other Funding Streams – general unrestricted donations, regular giving, sponsorship and Gift Aid not attributable to a specific restricted fund.
- UCL – restricted fund relating to collaboration with University College London.
- WFPD (Walking Football for Parkinson Disease) – restricted fund for the Walking Football for Parkinson Disease Tournament and related activities. With the approval of the Trustees, costs of £286.15 incurred in excess of the fund's available balance were reallocated to the LES Energy (Designated) fund, leaving the fund fully expended at the year end.
- Women w/PD – restricted fund supporting programmes for women with Parkinson's disease.

27.2 Movements in funds during the year ended 31 December 2024 (comparative)

The analysis of movements on individual funds for the year ended 31 December 2024 is set out in Note 14 of the charity's 2024 financial statements. The movement on total funds for that year is summarised below.

	B/fwd £	Movement £	C/fwd £
All funds (2024)	**87,672.88**	**36,757.82**	**124,430.70**

27.3 Transfers between funds and designated funds

There were no transfers between funds in the current or prior year. The Trustees have designated the closing balance of the LES Energy fund (£31,146.71) for the purposes set out in Note 27.1. There were no designated funds in the prior year.

27.4 Correction of prior-year fund allocation – Big Give

The Big Give Christmas Challenge 2024 campaign raised £14,976, of which £5,000 was allocated to core costs and the balance was raised to support partner organisations' awareness and support activities in 2025. In the 2024 financial statements, the unspent balance of £9,976.62 was included within unrestricted funds rather than shown as a restricted fund. The fund balances brought forward at 1 January 2025, and the comparative fund balances in the balance sheet, have been corrected to show the Big Give fund as a restricted fund of £9,976.62. As a result, restricted funds brought forward are £88,247.02 (as previously reported: £78,270) and unrestricted funds brought forward are £36,183.68 (as previously reported: £46,160). Total funds of £124,430.70 are unchanged, and the correction has no effect on total income, total expenditure or net assets for either year.

Note 28 – Transactions with Trustees and Related Parties

28.1 Trustee remuneration and benefits

No trustee received any remuneration or other benefits from an employment with the charity or a related entity during the year (2024: none).

28.2 Trustees' expenses

Type of expense reimbursed	2025 £	2024 £
Travel and other out-of-pocket expenses reimbursed	2,395.41	1,166.00
Total	**2,395.41**	**1,166.00**

During the year, expenses totalling £2,395.41 were reimbursed to one trustee, Omotola Thomas (Chair), comprising travel expenses of £1,452.65 (including flights, accommodation and meals) and other out-of-pocket expenses of £942.76 incurred on behalf of the charity in fulfilling her duties, principally in connection with programme and event delivery (2024: £1,166.00 reimbursed to one trustee, Omotola Thomas (Chair)).

28.3 Related party transactions

There were no related party transactions in the current or prior year, other than the trustee expenses disclosed above.

Note 29 – Additional Disclosures

There are no events after the reporting period, contingent liabilities or contingent assets requiring disclosure, and the charity has not provided any financial assets as security.