REGISTERED CHARITY NUMBER: 1196226

PARKINSON'S AFRICA

Report of the Trustees and Unaudited Financial Statements
for the Year Ended 31 December 2023

PARKINSON'S AFRICA
Charity Number: 1196226

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for the Year Ended December 31, 2023

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PARKINSON'S AFRICA
Charity Number: 1196226

REPORT OF THE TRUSTEES
for the Year Ended December 31, 2023

The Trustees, present their report with the financial statements of the charity for the year ended 31 December 2023. 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 Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative details

Registered charity number: 1196226

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

Trustee Directors (as of 31/12/2023):

Name	Role	Date of appointment
Omotola Thomas	Chair	18-Dec-20
Dugald Young	Treasurer	12-Sep-22
Ferdinard Odey Okwor	Trustee	01-Oct-21
Nwanyieke Adaego Oluwayemi	Trustee	01-Feb-21

Staff
Tania Park – Chief Executive Officer, UK
Rachel Agwu – Admin and Operations Coordinator, Nigeria

Independent examiner
Jaclyn Bennett ACMA
7 Church Hill
Little Waltham
Chelmsford
CM3 3LR

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REPORT OF THE TRUSTEES
for the Year Ended December 31, 2023

Structure, Governance and Management

Description of the Charity's Trusts
The organisation passed resolutions to convert from a Company Limited by Guarantee (CLG) (with the company number 13089258) to a Charitable Incorporated Organisation (CIO) on November 8, 2023, and submitted its conversion application on November 13, 2023. Its application was fully approved by the Charity Commission on January 9, 2024, which is when the updated Articles of Association (now called the Constitution) became effective immediately, and an update was automatically made to the Register of Charities. The update has been made at Companies House, where the charity is now listed as a CIO with the company number CE034795, a charity registered as a corporate body under Part 11 of the Charities Act 2011.

Recruitment and Appointment of the Trustee Board
The charity's Constitution specify that there should be a minimum of three, and unless otherwise determined by ordinary resolution, there shall not be a maximum number of trustees. Members of the Board of 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. All trustees volunteer their time and receive no compensation from the charity.
The Trustee Board is made up of four dynamic individuals and it consists of a diverse and relevant range of skills and experience. To ensure that the right mix of Trustees is maintained, the Trustees will periodically list, record, and assess their skills and experience to determine if certain strategic or operational talents are required. The Trustee board is resolved to attract individuals with the necessary skills and experience. This will be done with either open advertising or personal recommendations. All prospective Trustees are interviewed by at least two Trustee board members, including the Chair.

All Trustees receive a thorough induction to the organisation's activities and their responsibilities, which includes meetings with employees and a reference pack.

Organisational Structure and Trustee Responsibilities
The Trustees, are accountable for overseeing the 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 accountable for ensuring that the organisation is compliant with charity and company law. The charity's operations are delegated to the Chief Executive Officer, who is responsible for ensuring that the charity follows through on its agreed-upon strategy, supervises and leads the team and ensures that all its people, across the organisation, continue to develop their skills and behaviours in accordance with best practise, demonstrating the core values in their actions.

By law, every charity must prepare a set of accounts and a trustees' annual report that provide a true and fair picture of the state of the affairs of the charity as at the balance sheet date, as well as its incoming resources and application of resources, including income and expenditure, for the fiscal year. The Trustees are responsible for maintaining accurate accounting records that always show the charity's financial position with reasonable accuracy and allow them to ensure that the financial statements conform with the Companies Act 1985.

PARKINSON'S AFRICA
Charity Number: 1196226

REPORT OF THE TRUSTEES
for the Year Ended December 31, 2023

Objectives and Activities

Our vision
A world where every African impacted by Parkinson's disease has equitable access to the resources needed to make informed health decisions and lead fulfilled lives.

Our mission
To transform the Parkinson's disease landscape across Africa, community by community, into societies where those affected have access to quality healthcare, research, support, information, and educational resources.

Aim
Through our collaboration with local organisations in Egypt, Ethiopia, Cameroon, Ghana, Kenya, Nigeria, South Africa, Tanzania, and Uganda, we help deliver existing activities and implement new ones to ensure that our beneficiaries receive the information and support resources needed to lead empowered lives. We accomplish this by providing culturally appropriate educational resources about Parkinson's disease that have been translated into 11 African languages, assisting in the formation of support groups for people with Parkinson's disease, their caregivers, and health professionals, and engaging in other forms of community engagement and involvement activities. We assist local partners in developing the knowledge, skills, and resources needed to deliver activities and initiatives to the intended recipients to ensure sustainability. We support partner organisations in conducting awareness campaigns to increase global knowledge of the disease and facilitate access to medication and clinical care, whenever possible, through the networks we have established.

Objectives
The charity's primary objectives are exclusively focused on alleviating the impact of Parkinson's disease in Africa. These objectives encompass raising awareness and educating the public about the disease, promoting, and supporting research into its causes, prevention, treatment, and cure (with a special emphasis on engaging the African community), improving healthcare and treatment options across Africa, providing social support to individuals and their networks affected by Parkinson's disease, and facilitating any other charitable initiatives that benefit Africans impacted by Parkinson's disease.

We began developing monitoring and evaluation tools, processes, and systems to enable us to demonstrate that Africans impacted by Parkinson's disease who participate in our projects will achieve the following outcomes:

- Increased knowledge and understanding of critical information related to Parkinson's disease.
- Growth in positive attitudes, as well as reduced stigma associated with Parkinson's disease.
- An increase in reported and observed positive behaviour associated with Parkinson's disease.
- Improved access to health care and opportunities, including access to medication, clinical trials, and further research opportunities.

We also quantify outcomes and levels of involvement by recording attendance and the number of persons participating in the events we support.

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REPORT OF THE TRUSTEES
for the Year Ended December 31, 2023

Summary of activities undertaken for public benefit
Our activities, which are related to the public benefit we deliver, include:

1. Partnerships and capacity building
We have diligently cultivated valuable partnerships with local organisations in the nine African nations outlined below. We have continued to build the foundational towards enhancing the capabilities of these organisations and collaborative partners. As such we have welcomed new partners from Egypt, Nigeria, and Tanzania this year. We have also established partnerships with academic institutions such as Newcastle University and Lancaster University by collaborating and co-leading on part of a large Research grants called Transforming Parkinson's Care in Africa (TraPCAf) as well as supporting PhD students through their field work and research.

- **Egypt** – Egyparkinson's Resource Centre – a newly founded charitable organisation dedicated to supporting people impacted by Parkinson's in Egypt through providing.
- **Ethiopia** – Parkinson's Patient Support Organisation Ethiopia
- **Cameroon** - Parkinson Cameroun and Neurorehab
- **Ghana** - Anidaso Parkinson's Disease Foundation
- **Kenya** – Africa Parkinson's Disease Foundation and Parkinson's Support Groups in Nairobi, Kisumu, Kilifi, and Mombasa.
- **Nigeria** - Adewunmi Desalu Parkinson's Foundation (ADPF), based in Lagos, is a newly founded foundation with a purpose-built centre focused on providing support and care to people impacted by Parkinson's disease. We have also established strong links with the Lagos University Teaching Hospital. Further establishment of relationships with Abuja University Teaching Hospital
- **South Africa** – Parkinson's ZA
- **Tanzania** – Excellent Medical team at Kilimanjaro Christian Medical Centre
- **Uganda** - Parkinson's Si Buko, an organisation focused on dispelling the myths of Parkinson's disease and its negative association of being a witchcraft. After initially taking on Hannington Kabugo on a secondment 6-month period from PSBU, we have now transitioned this relationship back to Hannington being PSBU's country director to enable better organisational support and collaboration.

- **Angola** – We have been contacted by a young Neurologist that has set out a mission to develop a framework that can help people impacted by Parkinson's disease in Portuguese speaking African countries. We are excited to see how this develops in the future.

Through our active involvement with the Transforming Parkinson's in Africa (TraPCAf) project we have brought all partners together and put a specific focus on our activities together, primarily focused on Community Engagement and Involvement.

2. Development and distribution of Parkinson's disease related educational materials.
The already developed S.E.E. Parkinson's (in collaboration with the IPDGC-Africa), Parkinson's disease health literacy materials have been used extensively and disseminated across different projects.
As part of our CEI work, we have allocated budget for 11 African sites in 7 African countries to print these

booklets and distribute to beneficiaries they work with in the languages that are most appropriate. We have also started the translation of the booklets in Portuguese and another local language in Ghana.

We have developed a proposal in partnership with colleagues from TraPCAf and across the sector on developing online educational courses for health and social care providers in Africa on Parkinson's disease.

Finally, the development of the Walking Football and Parkinson's Disease manual took shape where educational messages were incorporated through Walking Football drills. This was a hugely successful project and showed some considerate growth in knowledge about PD amount the people with PD and caregivers we have engaged with in Nigeria.

3. Awareness and advocacy campaigns

Our advocacy and awareness campaign consisted of joining the global movement during World Parkinson's Month in April 2023 through online campaigning and awareness. However, the biggest awareness campaign was through our Walking Football and Parkinson's disease tournament where we have reached over 500 people through a well organised event. Furthermore, our Founder Omotola Thomas, was involved in a variety of global advocacy campaigns and activities. In July 2023, Omotola and the Parkinson's Africa team joined the global Parkinson's community in Barcelona for the World Parkinsons Congress – the largest Parkinson's disease congress for clinicians, patients, and carers. Omotola had quite a few key addresses such as speaking about her lived experiences with PD as a young African and why it is important to raise awareness and improve support and care for Africans impacted by the disease, she was one of the key note speakers at the Leadership forum and also she was invited at Michael J Fox foundation Research village talk to discuss the importance of opportunities for Africans on clinical research.

In September, Omotola was invited to represent Parkinson's Africa and speak at World Health Organisation's Headquarters in Sept. Omotola shared her lived experience with the conditions and gave a talk on the importance on accessibility and availability of medicines for Parkinson's disease in low and middle-income countries (LMICs).

To conclude the year, Omotola spoke at Parkinson's UK Headquarters and spread further awareness about Parkinson's Africa and Africans impacted by Parkinson's disease. See below some of the quotes from Parkinson's UK staff and employees following the talk.

"*Omotola was a wonderful storyteller, the way she took you into the detail and the scary moments, such as that night on her own in a London hotel, sitting on google trying to make sense of what she knew was coming (the diagnosis the next day). I also thought the reflections and struggles that were particular to her being a black woman were powerful and human - that she could no longer prep her family meal or braid her daughter's hair, because of her motor symptoms. I thought she spoke very candidly and sensitively about it all."*

"It was great to hear Omotola's story and hear her honest account of being diagnosed and living with Parkinson's as a young, black woman - this is not a story we hear that much and so I really appreciated her openness and the reflections she shared. It was also great to hear about the work she and the team are doing at Parkinson's Africa, particularly around trying to educate and increase training opportunities for medical professionals."

"Omotola's words made me think about what I could be doing more of in my role and in the communities and beyond. It was also fascinating to learn about Parkinson's beyond the UK and the incredible work Parkinson's Africa and Dr Vida are doing to raise awareness. This session was amazing!"

4. Providing access to support for Africans impacted by Parkinson's disease.

We have continued to update, utilise and signpost PwPs and partners to our comprehensive website which contains high-quality information and health articles about Parkinson's disease to provide Africans affected by Parkinson's disease with access to valuable support.

We also began planning virtual support sessions which went live in Jan 2023, with the goal of providing virtual support to Africans with Parkinson's disease. The sessions were informative, and they run for 8 months, after which we were able to evaluate, adapt and develop a comprehensive CEI plan ready to be rolled out in 2024. We have developed a Community Engagement and Involvement (CEI) plan that was rolled out to 7 of the 9 countries we work with and 11 partner organisations as part of the Transforming Parkinson's in Africa (TraPCAf) project, which ensures that each partner is supported in achieving achievable CEI activities at each site. Part of this plan consists of developing and delivering Virtual Support groups for PwPs and caregivers, where each partner is given the autonomy to present a topic.

A plan was also devised for the launch of a support phone line project that would provide, through telephone access, information, assistance, and support to Africans affected by Parkinson's disease.

5. Facilitating access to clinical services

We were able to provide access to about 40 PwPs in Uganda thanks to a targeted fundraising effort and existing collaborations. Additionally, we have actively participated in and joined the Medication Equity Movement with PD Avengers to investigate the possibility of obtaining drugs in Africa at prices that are both reasonable and sustainable.

Ensuring public benefit is delivered in line with our vision and mission.

In September 2023, The Board of Trustees and key staff have attended a Strategy Session to review our aims, objectives, and activities. This review examined what we accomplished and the results of our work during the last 12 months. The review examined the success of each main action as well as the advantages it has brought to the groups of individuals we seek to serve. The review also ensured that our aims, objectives, and activities remain focused on our stated purposes. The outcome of this activity was an updated three-year Strategy Document (2024 – 2027), which then enabled the development of Fundraising strategy and Operations plan which were both developed in 2023 and ready for implementation in 2024 and beyond.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and planning our future activities. The Trustees examine how planned activities will contribute to the aims and objectives they have defined.

PARKINSON'S AFRICA
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REPORT OF THE TRUSTEES
for the Year Ended December 31, 2023

Achievements and Performance

Our primary activities and the individuals we seek to assist are outlined above. All our charitable activities are centred on equipping Africans affected by Parkinson's disease with the knowledge, understanding, opportunities, and resources necessary to make informed decisions about the options that enable them to live empowered and dignified lives and effectively manage their condition.

Achievements and Performance to date

Together with healthcare professionals, partner organisations, volunteers, pro bono supporters, and a broader network of support, we have accomplished the following in 2023:

- Quality partnerships with local organisation in 9 African countries (2 additional countries than the previous year).
- 2 new educational tools developed (The Walking Football and Parkinson's Disease Coaching manual and Virtual Support Group project).
- Advocacy and awareness at WHO addressing the inequalities of access to medication in low- and middle-income countries.

Another notable achievement and milestone were the award of a four-year research grant funded by the NIHR, which was led by academic and medical professionals from Newcastle University. As part of this project, Parkinson's Africa co-leads the development of the Community Engagement and Involvement work package over the next four years.

How our activities deliver public benefit against objectives set

Despite being a young organisation, our organisation has high aims and ambitions, and has made great advances towards ensuring that public benefit is delivered in accordance with the objectives defined. Our strengths lie in our position to be able to equip and support local organisations to make the desired impact on beneficiaries through working collaboratively to access the resources required to assist Africans impacted by Parkinson's disease lead empowered and dignified lives. This, we believe, was established in the preceding sections on activities, achievement, and performance.

Performance of fundraising activities against objectives set.

To date, crowd funding, or the public collection of lesser amounts of funds, has served its purpose. The organisation has attracted significant funders in 2022, including legacy donors and educational trusts. In anticipation of a more robust fundraising plan and campaign in 2023, Parkinson's Africa has registered with HMRC to claim Gift Aid on donations.

PARKINSON'S AFRICA
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REPORT OF THE TRUSTEES
for the Year Ended December 31, 2023

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 net cash position from £72,655 at the end of 2022 to £87,672 by the end of the 2023. In 2023, the annual turnover was £74,322, with expenditure of £59,305, which when added to the brought forward funds leaves us with a net balance of £87,672 going into 2024. Salaries were the largest cost category in 2023, accounting for 51% of total expenditure (£30,143), followed by project costs – 42% or £25,191 – and other administrative expenditure – 7%) or £3,971. The vast majority of 2023 revenue comes from restricted grants such as grants from NIHR/Newcastle University and Vitol Foundation. Income in 2024 is expected to come from a variety of sources, with a focus on continued and agreed upon legacy funding support, grants income, and running fundraising events to strengthen our unrestricted funding and increase donations. As a result, the Trustees do not anticipate any financial challenges that might hinder the organisation's success in 2024 and beyond at this time.

Reserves:
After considering the following factors, the Trustees have determined that, currently, the organisation does not need to retain unrestricted reserves.

Stable Funding Source: We have been fortunate to receive an annual grant of £40,000 from the Janet Owens Legacy Fund, specifically allocated for staff costs.

Limited Operating Costs: We have minimal overhead costs beyond salaries. Additionally, all project expenses are covered by restricted grants, which means that our financial obligations are well-managed and covered.

Immediate Financial Security: Given our financial situation, there is no immediate concern that we will be unable to meet our financial commitments or maintain our essential operations. We have maintained a strong financial footing thanks to the consistent funding we receive.

Future Planning: While we do not have reserves in place currently, our Board of Trustees is aligned on the need to establish a reserves policy to ensure the long-term security of the organisation, particularly as the Janet Owens Legacy funding is set to expire in a little under two years. We have started building our reserves in 2023. Our goal is to build it up to a level that ensures our financial sustainability beyond the grant period, maintains an uninterrupted flow of our activities, and safeguards the long-term security of our organisation. There are no funds materially in deficit.

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REPORT OF THE TRUSTEES
for the Year Ended December 31, 2023

Funding
Parkinson's Africa has received a significant portion of its income through legacy donations and grants from trusts and foundations totalling £65,681. This includes the award of the NIHR and Newcastle University, and the Vitol Foundation granted us for the second year of the Walking Football and PD programme in Nigeria. 2 additional smaller grants were awarded to support PA's participation in World Parkinson's Congress in 2023. Furthermore, Parkinson's Africa has received £8,641 in donations from individuals, events, and smaller groups.

Restricted funding

- Janet Owen Fund
- World Parkinson Coalition
- Newcastle University /NIHR Grant
- Vitol Foundation

Unrestricted funding

- Regular donations and other income
- Fundraising Gala
- Fundraising events

ON BEHALF OF THE BOARD:



Omotola Thomas, Chair of the Trustees

Date: 24/9/2024

PARKINSON'S AFRICA
Charity Number: 1196226

INDEPENDENT EXAMINER'S REPORT
for the Year Ended December 31, 2023

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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 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 to enable a proper understanding of the accounts to be reached.



Jaclyn Bennett ACMA
7 Church Hill
Little Waltham
Chelmsford
CM3 3LR

Date: 30th Sept 2024

PARKINSON'S AFRICA
Charity Number: 1196226

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
For the Year Ended 31 December 2023

	Notes	**Unrestricted Fund £**	**Restricted Funds £**	**2023 Total Funds £**	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Income from							
Donations & Legacies	3	**8,641**	**-**	**8,641**	2,188	12,092	14,280
Charitable Activities	4	**-**	**65,681**	**65,681**	-	76,000	76,000
Total Income		**8,641**	**65,681**	**74,322**	2,188	88,092	90,280
Expenditure on							
Raising Funds	5	**221**	**884**	**1,105**	44	-	44
Charitable Activities	6	**1,561**	**56,639**	**58,200**	2,363	23,566	25,929
Total Expenditure		**1,782**	**57,523**	**59,305**	2,407	23,566	25,973
Net Income		**6,859**	**8,158**	**15,017**	(219)	64,526	64,307
Transfers Between Funds	12	**(72)**	**72**	**-**	-	-	-
Net Movement in Funds		**6,787**	**8,230**	**15,017**	(219)	64,526	64,307
Reconciliation of Funds							
Total Funds Brought Forward	12	**5,628**	**67,027**	**72,655**	5,847	2,501	8,348
Total Funds Carried Forward	12	**12,415**	**75,257**	**87,672**	5,628	67,027	72,655

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

PARKINSON'S AFRICA
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BALANCE SHEET
As at 31 December 2023

	Notes	Unrestricted Fund £	Restricted Funds £	2023 Total Funds £	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Current assets							
Cash at bank and in hand		**12,715**	**76,360**	**89,075**	5,628	67,466	73,094
		12,715	**76,360**	**89,075**	5,628	67,466	73,094
Creditors							
Amounts falling due within one year	11	**(300)**	**(1,103)**	**(1,403)**	-	(439)	(439)
Net assets		**12,415**	**75,257**	**87,672**	5,628	67,027	72,655
Funds							
Unrestricted				**12,415**			5,628
Restricted	12			**75,257**			67,027
				87,672			72,655

The attached notes for part of these accounts.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



24/09/2024

Omotola Thomas - Chair of the Trustees

Date

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2023

1. Statutory Information

Parkinson's Africa is a Charitable Incorprated Organisation (CIO). The charity's registered company number, registered charity number, registered office and the nature of it's activities can be found in the Trustees Report.

The presentation currency of the financial statements is Pounds Sterling (£)

2. Accounting policies

Basis of preparing the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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) effective from 1 January 2019 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Critical accounting judgements and key sources of estimation uncertainty

No critical accounting judgements have been made in the process of applying the accounting policies below.
There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Government grants

Government grants are recognised under the performance model. The grant income is recognised upon performance conditions being satisfied (and should it be received in advance of satisfying the performance, recognition of the income is deferred as a liability) and where there are no specific future performance-related conditions then grants are recognised when proceeds are received or receivable.

Donations

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Trading activities

Income from trading activities includes income earned from trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Charitable Activities

The charity receives corporate grants in respect of agreed projects. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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 costs related to the category. Where

2. Accounting policies - continued

Allocation and apportionment of costs
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Taxation
The charity is exempt from corporation tax on its charitabe 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. The cost of raising and administering such funds are charged against the specific fund.

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

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

3. Donations & Legacies

	Unrestricted Fund £	**Restricted Funds £**	**2023 Total Funds £**	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Donations	**8,641**	**-**	**8,641**	2,188	12,092	14,280

4. Income from Charitable Activities

	Unrestricted Fund £	**Restricted Funds £**	**2023 Total Funds £**	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Grants	**-**	**65,681**	**65,681**	-	76,000	76,000

5. Expenditure on Raising Funds

	Unrestricted Fund £	**Restricted Funds £**	**2023 Total Funds £**	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Staff costs	**-**	**-**	**-**	-	-	-
Other fundraising costs	**15**	**884**	**899**	44	-	44
	15	**884**	**899**	44	-	44
Share of support costs (see note 7)	**171**	**-**	**171**	-	-	-
Share of governance costs (see note 7)	**35**	**-**	**35**	-	-	-
	221	**884**	**1,105**	44	-	44

6. Expenditure on Charitable Activities

	Unrestricted Fund £	**Restricted Funds £**	**2023 Total Funds £**	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Staff costs	**-**	**31,448**	**31,448**	-	10,550	10,550
Other direct costs	**-**	**25,191**	**25,191**	-	13,016	13,016
	-	**56,639**	**56,639**	-	23,566	23,566
Share of support costs (see note 7)	**1,296**	**-**	**1,296**	2,363	-	2,363
Share of governance costs (see note 7)	**265**	**-**	**265**	-	-	-
	1,561	**56,639**	**58,200**	2,363	23,566	25,929

7. Support & Givernance Costs

	Support Costs £	**Governance Costs £**	**2023 Total Funds £**	Support Costs £	Governance Costs £	2022 Total Funds £
IT software & communictaion	**489**	**-**	**489**	1,726	-	1,726
Legal & professional Services	**318**	**-**	**318**	**-**	**-**	**-**
Insurance	**134**	**-**	**134**	134	-	134
Printing, postage, stationery & telephoney	**120**	**-**	**120**	**-**	**-**	**-**
Marketing	**117**	**-**	**117**	**-**	**-**	**-**
Expenses, training & recuitment	**281**	**-**	**281**	503	-	503
Bank Charges	**8**	**-**	**8**	**-**	**-**	**-**
Independent Examination	**-**	**300**	**300**	-	-	-
	1,467	**300**	**1,767**	2,363	-	2,363

8. Auditors and Examiner's Remuneration

	Unrestricted Fund £	**Restricted Funds £**	**2023 Total Funds £**	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Independent examiner's fee	**300**	**-**	**300**	-	-	-

9. Trustees

One trustee, Omotola Thomas, had expenses of £1,622 reimbursed in the year ending 31 December 2023. These related to direct programme and support costs incurred on the organisations behalf (2022: £862).
None of the trustees (or any persons connected with them) received remuneration or benefits from the charity during the year.

10. Staff Costs

	2023 £	2022 £
Salaries	**29,215**	10,034
Social security costs	**204**	186
Pension costs	**724**	330
	30,143	10,550

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

	2023	2022
Charitable Activities	**2**	2
	2	2

During the year Key Management Personnel (defined as the Chief Executive Officer), received remuneration (including additional employment costs such as employers national insurance and pension contributions), of £25,563 (2022 £6,391).

11. Creditors: amounts falling due within one year

	Unrestricted Fund £	**Restricted Funds £**	**2023 Total Funds £**	Unrestricted Fund £	Restricted Funds £	2022 Total Funds £
Social security and other taxes	**-**	**994**	**994**	-	330	330
Accruals and deferred income	**300**	**109**	**409**	-	109	109
	300	**1,103**	**1,403**	-	439	439

12. Movement In Funds 2023

	Funds Brought Forward £	Income £	Expenditure £	Transfers £	Funds Carried Forward £
Janet Owen Salary	27,722	40,000	(29,686)	-	38,036
Janet Owen General	21,629	-	(5,115)	-	16,514
NIHR	-	10,978	(8,396)	-	2,582
WPC	-	4,009	(4,083)	74	-
WPC Stiped	-	1,950	(1,948)	(2)	-
UCL Educational Project	5,589	-	-	-	5,589
Walking Football	8,934	8,744	(8,295)	-	9,383
Women with Parkinsons	3,153	-	-	-	3,153
Restricted Funds	**67,027**	**65,681**	**(57,523)**	**72**	**75,257**
Unrestricted	**5,628**	**8,641**	**(1,782)**	**(72)**	**12,415**
Total Funds	**72,655**	**74,322**	**(59,305)**	**-**	**87,672**

Janet Owens Salary: Legacy funding from the Janet Owens fund that was donated to Parkinson's Africa to fund the salary of a CEO for 3 years.

Janet Owens General: Legacy funding from the Janet Owens fund that was donated to Parkinson's Africa to support PA in its work, activities and programs; and to enable it to move on to the next stage of its development.

NIHR - funding to work in partnership with Newcastle University on their project, Transforming Parkinson's Care in Africa (TraPCAf), focused on transforming Parkinson's disease care in Africa.

WPC - World Parkinson's Coalition and Supernus Pharmaceuticals funding to unite the Parkinson's community through a powerful initiative: photographing individuals within the community alongside tulips, the official flower symbolising Parkinson's disease.

WPC Stipend - funding to share insights and experiences at the World Parkinson's Congress 2023 in Barcelona.

UCL Educational Project: Removing Language Barriers to Empower Patients and Public Engagement in Africa: A campaign focusing on Parkinson's

Walking Football: Vitol Foundation funded project that involved the development of a comprehensive educational manual and support program that provided knowledge and education about PD.

Women with Parkinsons: a project focused on empowering women with Parkinson's disease and aiding them in acquiring critical skills that will enable them to sustain themselves in the long run.

13. Movement in funds Prior Year - 2022

	Funds Brought Forward £	Income £	Expenditure £	Transfers £	Funds Carried Forward £
Janet Owen Salary	-	40,000	(12,278)	-	27,722
Janet Owen General	-	30,000	(8,371)	-	21,629
UCL Educational Project	2,501	6,005	(2,917)	-	5,589
Walking Football	-	8,934	-	-	8,934
Women with Parkinsons	-	3,153	-	-	3,153
Restricted Funds	**2,501**	**88,092**	**(23,566)**	**-**	**67,027**
Unrestricted	**5,847**	**2,188**	**(2,407)**	**-**	**5,628**
Total Funds	**72,655**	**90,280**	**(25,973)**	**-**	**72,655**

Janet Owens Salary: Legacy funding from the Janet Owens fund that was donated to Parkinson's Africa to fund the salary of a CEO for 3 years.

Janet Owens General: Legacy funding from the Janet Owens fund that was donated to Parkinson's Africa to support PA in its work, activities and programs; and to enable it to move on to the next stage of its development.

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Walking Football: Vitol Foundation funded project that involved the development of a comprehensive educational manual and support program that provided knowledge and education about PD.

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