

Action4Diabetes

England & Wales · Charity number 1166447

Details

Other names	ACTION FOR DIABETICS, Action4Diabetics, Action4Diabetes
Status	Registered
Legal form	CIO
Registered	2016-04-08
Register	View on the Charity Commission register

Contact

Address	9 Parkfield Road Taunton TA1 4RL
Phone	07847 395009
Website	http://www.action4diabetes.org

Activities

Objects: TO PRESERVE AND PROTECT THE HEALTH OF CHILDREN AND YOUNG ADULTS SUFFERING FROM TYPE 1 DIABETES IN IN MYANMAR, THAILAND, CAMBODIA AND LAOS AND SUCH OTHER LOCATIONS IN EAST ASIA, PARTICULARLY BUT NOT EXCLUSIVELY, THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, SUPPORT, AND THE ORGANISATION OF TRAINING.

Activities: Provide resources and funding to support young people with Type 1 Diabetes in SE Asian countries to relieve suffering, extend lives and bring hope to the patients and their families.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities

Geography

- Burma
- Cambodia
- Laos
- Malaysia
- Philippines
- Thailand
- Vietnam

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£548,113	£363,030	£547,610	15
2024-03-31	£448,539	£335,862	-	-
2023-03-31	£204,678	£231,225	-	-
2022-03-31	£219,218	£154,207	-	-
2021-03-31	£236,733	£162,603	-	-

Trustees

Name	Role	Appointed
Brigadier RICHARD H D TOOMEY CBE DL	Chair	2016-04-06
CHARLES EDWARD TOOMEY BSC ECON		2016-04-08
Dr Sze May Ng OBE		2023-06-27
Ingrid Setiabudy		2024-03-31
JEREMY MARK O'BRIEN-GORE BSC		2016-04-08
Paul Michael Aydinbas		2024-04-05

Accounts

CHARITY REGISTRATION NUMBER: 1166447

Action4Diabetes
Unaudited Financial Statements
31 March 2025

CHEDZOY BUTTERWORTH

Accountants & business advisors

2 Chartfield House

Castle Street

Taunton

Somerset

TA1 4AS

Action4Diabetes

Financial Statements

Year ended 31 March 2025

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Action4Diabetes

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Action4Diabetes
Charity registration number	1166447
Principal office	9 Parkfield Road Taunton Somerset TA1 4RL

The trustees

Mr R H D Toomey	
Mr C E Toomey	
Mr J M O'Brien-Gore	
Ms I Setiabudy	
Dr S M Ng OBE	
Mr P M Aydinbas	(Appointed 5 April 2024)

Charity Name:

Action4Diabetes, also known as A4D, is registered as a charity with the Charity Commission (England and Wales) as Charity Number 1166447.

There are no exemptions from trustee disclosures.

Independent examiner	Chedzoy Butterworth 2 Chartfield House Castle Street Taunton Somerset TA1 4AS
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Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

The trustees of Action4Diabetes present their report along with the consolidated financial statements of the Charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the financial statements and comply with the Charity's constitution.

Action4Diabetes is a foundation model charitable incorporated organisation registered with the Charity Commission for England and Wales under registration number 1166447.

Objectives and activities

Purposes of the Charity

The Charity's objects are to preserve and protect the health of children and young adults suffering from Type 1 Diabetes (T1D) in Myanmar, Thailand, Cambodia and Laos and such other locations in East Asia as the Trustees think fit, particularly but not exclusively, through the provision of financial assistance, support and the organisation of training.

Type 1 Diabetes is a lifelong, incurable condition that can affect anyone, regardless of background. In developing countries across South-East Asia, thousands of young people with T1D die each year due to missed diagnoses and a lack of access to essential medical supplies. Many of these countries have limited or no universal healthcare coverage. Significant gaps in knowledge about T1D among healthcare professionals, families, and those living with the condition, further compound the crisis.

Action4Diabetes is committed to closing these gaps in T1D care throughout South-East Asia. We work to provide free, life-saving medical resources and support systems to disadvantaged young people with T1D. Our approach involves building strong partnerships with governments, NGOs, healthcare professionals, and industry stakeholders.

Principal Activities and Achievements

The 2024-25 period was another successful year for A4D, marked by solid achievements in programme delivery, financial stability, and the advancement of strategic partnerships. We expanded the reach and impact of our core initiatives, most notably the Clinic Support Programme, while continuing to grow HelloType1, our digital education platform; strengthen peer support initiatives through T1D Camps; and scale up our ASPIRE programme, which supports the personal development of young adults with T1D. In parallel, we deepened our research and advocacy efforts, contributing to the global evidence base and advancing regional dialogue on equitable T1D care. A key milestone was our expansion into the Philippines, further reinforcing A4D's presence and commitment across South-East Asia. This year also saw growing recognition of A4D in the international arena for its role in promoting sustainable, inclusive access to T1D care in the region.

Public Benefit

In directing and overseeing the Charity's work, the Trustees have acted in accordance with the Charity Commission's guidance on public benefit.

Achievements and performance

The following is a summary of the main achievements of the Charity in this last year, explaining how our work is making a difference to our beneficiaries and how we intend these activities to develop next year.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Clinic Support Programme

The Clinic Support Programme (CSP) remains A4D's cornerstone initiative, providing free essential medical supplies to beneficiaries, including insulin (both human insulin and insulin analogues), pens, needles, blood glucose meters, lancets, glucose test strips, and HbA1c tests. As of March 2025, we partner directly with 35 government clinics across the region, benefiting 991 young people with T1D, a 7% increase from the previous reporting period.

Central to the CSP's effectiveness is our rigorous tracking system: we monitor more than 20 key data points per individual across all partner clinics. This ensures accountability in supply distribution and enables data-driven assessments of treatment outcomes and resource utilisation.

Our success is made possible through strong operational strategies and regional partnerships. We source high-quality supplies directly from trusted manufacturers, securing regional-level discounts and distributing all items free of charge through public health clinics - ensuring transparency, consistency, and efficiency.

In Laos, our collaboration with Eli Lilly and Company continues to deliver impact. Through insulin donations facilitated by Direct Relief, A4D supplies both human insulin and insulin analogues to all T1Ds in the country until 2030, aligned with international treatment standards. This initiative has reduced our medical supply costs in Laos by nearly 65% while improving access to quality care. We are especially grateful to Eli Lilly and Direct Relief for their long-standing commitment and generosity, which have made it possible for every child and young person with T1D in Laos to access the insulin they need - free of charge and in line with global best practices.

In Myanmar, A4D established a new collaboration with the Changing Diabetes in Children (CDiC) programme - a global initiative by Novo Nordisk - to maintain insulin availability amid local importation challenges caused by tightened government licensing controls. Through this partnership, A4D successfully prevented disruptions in insulin supply, ensuring continuity of treatment for over 340 young people with T1D. We extend our sincere thanks to Novo Nordisk and the CDiC programme team for stepping in at a critical time. Their partnership has been key to safeguarding treatment access in a highly complex and constrained environment.

In the Philippines, A4D launched the CSP in June 2024 at the Institute for Studies on Diabetes Foundation Inc. (ISDFI) clinic in Manila, supported by funding from The Leona M. and Harry B. Helmsley Charitable Trust. By January 2025, the programme had expanded to a total of six partner clinics, establishing a strong foundation for long-term support and scale-up. We are deeply grateful to The Helmsley Charitable Trust for their generous support and belief in our mission. Their partnership has been instrumental in enabling A4D to build a sustainable model of care for young people with T1D in the Philippines, laying the groundwork for lasting improvements in access, outcomes, and health equity.

We also introduced the first retinopathy screening programme for young people with T1D in Laos, in collaboration with the Singapore National Eye Centre, marking an important step in expanding our clinical services to include diabetes-related eye care.

Looking ahead to 2025-26, we aim to grow the CSP to support up to 1,400 young people with T1D across the region. With a focus on quality, data integrity, and strong multi-sector partnerships, A4D remains committed to delivering sustainable, high-impact care for the most vulnerable communities in South-East Asia.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

HelloType1 - Digital T1D Educational Platform

HelloType1 is A4D's flagship digital platform, designed to form the foundation of a growing digital ecosystem for Type 1 Diabetes care across South-East Asia. Since its launch in 2021, HelloType1 has evolved into a trusted regional resource, offering young people with T1D, their caregivers, and healthcare professionals access to high-quality, local-language educational content, peer engagement, and practical tools for disease management.

Traditional clinic-based methods - such as printed leaflets - often fail to effectively reach or engage target audiences. Recognising the high rates of mobile and social media use in the region, A4D developed HelloType1 to bridge this gap, delivering accessible, culturally relevant content online. This platform is the cornerstone of A4D's long-term strategy to build a connected, data-driven digital ecosystem that supports lifelong learning, peer support, and clinical integration for the T1D community.

In 2024, HelloType1 achieved several important milestones that strengthened its impact and regional reach. Notably, we launched the platform in Myanmar in August 2024 in collaboration with the Myanmar Society of Endocrinology and Metabolism (MSEM). Across all countries, the platform has engaged over 40,000 users, reflecting the growing demand for accessible T1D education. In Cambodia, we piloted peer-led community initiatives to complement the digital platform, recognising that digital tools alone are not sufficient to build strong, supportive networks for young people with T1D. We also expanded our social media presence by launching new channels on TikTok and Instagram, increasing engagement among younger audiences and tailoring our content to fit local trends and preferences.

We are deeply grateful to Eli Lilly and ISPAD for their invaluable support and belief in the mission of HelloType1. Their contributions have been pivotal in expanding the platform's reach and building a stronger foundation for digital T1D education across the region.

The success of HelloType1 is built on two key success factors: technological innovation and community engagement. From a technology perspective, the platform has continuously improved through enhanced user experience design, search engine optimisation (SEO), and a robust data-monitoring system that enables real-time tracking of user engagement and platform performance. On the community side, we have empowered local T1D advocates to share personal stories and experiences, which has helped build trust, promote self-confidence, and foster a sense of belonging. Our peer support activities also ensure that HelloType1 serves not only as an educational tool but as a springboard for real-world connection and resilience.

Looking ahead, we plan to expand HelloType1 to the Philippines and Indonesia in 2025-26, with the goal of reaching over 60,000 users. These efforts will continue to strengthen our regional digital ecosystem-connecting education, engagement, and peer support into an integrated, sustainable model for improving the lives of people with T1D.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

T1D Camps

A4D's T1D Camps are designed to strengthen knowledge and confidence in T1D self-management through fun, interactive learning activities. These camps create safe, supportive environments where children, adolescents and their caregivers can build connections, share experiences, and develop a more positive outlook on living with T1D. By encouraging peer support and community-building, the camps help drive long-term behavioural changes that contribute to better health outcomes.

During the reporting period, A4D organised seven T1D Camps across the region - in Cambodia (2 camps), and one each in Laos, Myanmar, Malaysia, Vietnam, and Thailand - engaging a total of 322 young people with T1D and their family members. Participant feedback has been overwhelmingly positive, with high levels of satisfaction and many expressing strong interest in attending future camps.

A core strength of this initiative is A4D's collaborative approach. All camps were co-organised with partner hospitals and local medical societies, helping to build ownership, trust, and capacity within national health systems. We are especially grateful to Sanofi Global Health Unit (GHU) for their generous support, which enabled the successful implementation of camps in Cambodia, Laos, and Myanmar.

Beyond beneficiary engagement, these camps also serve as capacity-building opportunities for local healthcare professionals. By involving them directly in camp planning and delivery, we enhance their skills in diabetes education and camp facilitation - contributing to the sustainability of T1D care in their countries.

In the year 2025-26, A4D aims to organise nine T1D Camps, reaching over 450 participants across South-East Asia. We remain committed to creating meaningful, joyful learning experiences that empower young people with T1D and their families.

ASPIRE - Scholarship and Personal Development

A4D's ASPIRE programme supports young adults with T1D in overcoming the social and economic barriers often associated with living with a chronic condition. While access to essential medical supplies is critical, ASPIRE recognises that young people with T1D also need educational and personal development opportunities to build self-confidence, pursue independence, and realise their full potential.

In 2024-25, ASPIRE supported six young adults with T1D from Myanmar and Thailand - four in academic programmes and two in vocational training. We are proud to report that three students graduated or completed their training during this period. Beyond financial support, these individuals also became T1D advocates, sharing their stories and aspirations with the broader T1D community. Their voices have played a powerful role in inspiring younger children with T1D to dream bigger and believe in their ability to thrive.

We are deeply grateful to Novo Nordisk Pharma Thailand for their generous support of the ASPIRE students from Thailand. As part of this collaboration, we also produced and published a documentary video highlighting the life and journey of one of our Thai ASPIRE students. This storytelling initiative, in partnership with Novo Nordisk Thailand, brought visibility to the challenges and achievements of young people living with T1D and further strengthened engagement across the T1D community.

Looking ahead to 2025-26, A4D aims to continue supporting six young adults through the ASPIRE programme. Our long-term goal is to cultivate a growing network of empowered T1D role models who can advocate for themselves and others, shifting public perceptions and creating more inclusive futures for people with T1D across the region.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Health Capacity Building

A4D is committed to strengthening the capacity of healthcare professionals (HCPs) across South-East Asia, recognising that limited healthcare funding and infrastructure - especially compared to OECD countries - often results in significant gaps in T1D knowledge and clinical practice. Addressing these gaps is essential to improving outcomes for the young people with T1D supported through our programmes.

In 2024-25, A4D organised four targeted training events, directly engaging 213 healthcare professionals from Cambodia, Laos, and Vietnam. These events were delivered in collaboration with the School of Global Health, Chulalongkorn University in Bangkok and local medical societies, made possible through the generous support of the Sanofi Global Health Unit (GHU). We are sincerely grateful to Sanofi GHU for their strong commitment to strengthening health systems and to Chulalongkorn University for their continued leadership in clinical education. Their support has been instrumental in advancing T1D training across the region.

Our core training offerings for HCPs include:

- Carbohydrate Counting Workshop - enhancing practical skills in structured T1D education, meal planning, and insulin dose adjustments to support more individualised and effective care.
- Hybrid Nurse Training Course - blending self-paced online learning via HelloType1 with in-person workshops led by clinical leaders from partner hospitals, reinforcing both theoretical knowledge and hands-on experience.
- Basic T1D Diagnosis and Clinical Management Course - tailored for general practitioners and healthcare providers new to diabetes care, focusing on accurate diagnosis, safe insulin initiation, complication management, and patient counselling.

These initiatives not only advanced individual clinical competencies but also fostered a multidisciplinary, team-based approach to T1D care - helping build more sustainable and integrated support systems within national healthcare settings.

A4D also supported the lead paediatrician for T1D care in Laos to attend the ISPAD Conference in Lisbon (October 2024), where she presented an abstract on clinical improvements from switching patients from premixed to basal-bolus insulin regimens. Her participation provided critical exposure to global guidelines, cutting-edge research, and best practices-knowledge she will apply to further strengthen T1D care in Laos.

As part of our continued partnership with Sanofi GHU under the ThriveT1D Project, A4D will further broaden its training footprint in 2025-26. Plans include:

- Five face-to-face training events and at least two webinars targeting HCPs in Cambodia, Laos, and Myanmar.
- A Train-the-Trainer course, in collaboration with Chulalongkorn University, designed to identify and equip local clinical leaders who can co-deliver or independently lead T1D training in their respective countries.

This next phase represents a shift from capacity building to capacity transfer and localisation, with the goal of creating sustainable in-country training networks that will elevate the quality and reach of T1D care well into the future.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Research and Advocacy

A4D continues to strengthen its position in global health through active engagement in research, advocacy, and strategic partnerships. These efforts are essential to raising awareness of the needs of young people with T1D in low- and middle-income countries, while promoting data-driven approaches to improve care delivery and access across the region.

In 2024-25, A4D achieved several important milestones. We had four research abstracts accepted for presentation - two at ISPAD Conference 2024 (Lisbon) and two at ATTD-Asia Conference 2024 (Singapore) - highlighting clinical and programmatic insights from our work in South-East Asia. We also took part in the World Health Summit in Berlin, sharing A4D's approach to sustainable T1D care with international partners during a side event hosted by Sanofi's Global Health Unit.

To strengthen regional collaboration, A4D signed new Memoranda of Understanding with the Cambodian Association of Diabetes and Endocrine Technology (CADET), the Malaysian Dietitians' Association (MDA), and the University of the Sunshine Coast (UniSC) in Australia. These partnerships reflect our growing network of academic and clinical collaborators committed to advancing research, training, and advocacy across South-East Asia.

Looking ahead to 2025-26, A4D plans to further elevate its advocacy profile through participation in key global forums, including the IDF Congress in Bangkok, a side event led by the Helmsley Charitable Trust and Access to Medicine Foundation (ATMF) during the World Health Assembly in Geneva, and the ISPAD Conference 2025 in Montreal.

In parallel, we aim to contribute to the global evidence base through the publication of two peer-reviewed manuscripts: one documenting clinical outcomes from the national switch to basal-bolus insulin therapy in Laos, and another examining the impact of digital innovations through a case study on our partnership with Correl Aid's Data4Good initiative.

We are truly grateful to our research collaborators, academic partners, and global health allies whose shared commitment to evidence-based care and inclusive dialogue continues to amplify the voices and needs of the T1D community across the region. Through these efforts, A4D hopes to contribute to the global evidence base while bringing greater visibility to the unique challenges and progress of T1D communities in South-East Asia within international health discussions.

Country Update: Myanmar

Ongoing supply chain disruptions and economic instability continue to affect A4D's operations in Myanmar, leading to intermittent shortages of essential medical supplies, including insulin. These challenges were further compounded by the earthquake on 28 March 2025, which disrupted transportation, damaged infrastructure, and further strained already fragile systems. The cumulative impact has intensified the difficulties faced by individuals with T1D, underscoring the vital role A4D plays in ensuring continued access to life-saving treatment.

In response, we remain committed to strengthening our collaboration with the Myanmar Society of Endocrinology and Metabolism (MSEM), our partner hospitals and local medical suppliers. By aligning our resources and expertise, we aim to overcome logistical barriers and maintain uninterrupted support for young people living with T1D across the country.

A4D also continues to take particular care to comply with all international sanctions and regulatory requirements related to Myanmar, ensuring that our operations remain both impactful and ethically responsible.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Outlook in 2025-26

In 2025-26, our main goals include:

- Expanding the Clinic Support Programme to reach 200 more T1Ds, providing essential medical support to up to 1,400 individuals.
- Extending HelloType1 into the Philippines and Indonesia.
- Upscaling the implementation of A4D programmes in the Philippines, meeting the goals outlined in the T1D project funded by the Helmsley Charitable Trust.
- Organising 9 T1D Family Camps, aiming to engage over 450 participants.
- Continuing to fund academic or vocational training scholarships for eligible T1D youth, supporting up to 6 individuals.
- Collaborating with established institutions and diabetes experts from the South-East Asian region to strengthen local health capacity building through training, research, and publications.

Fundraising

A4D relies on the generosity of individual, corporate, and government donors. Individuals can contribute by donating directly to the charity, as cash or gifts, or through the Sponsor A Child Programme. Businesses also play a crucial role, making significant and increasing contributions to our activities.

In 2024-25, the Helmsley Charitable Trust funded the expansion of A4D programmes into the Philippines, Eli Lilly sponsored the ongoing development of the HelloType1 online educational platform across South-East Asia, and Sanofi's Global Health Unit funded the HCP training and T1D Camps in Cambodia, Laos and Myanmar. We are also especially grateful to Zuellig Pharma for their generous funding, which supports the provision of life-saving medical supplies for children and young adults with T1D across the region. In Thailand, our partnership with Novo Nordisk is raising awareness about T1D and supporting young adults in pursuing academic and vocational training-empowering them to become self-reliant and thrive.

We are enormously grateful to these and all our other donors, without whom our work would not be possible.

For 2025-26, our fundraising target is USD 574,000.

Financial review

Results

We judge A4D to be in a sound financial position. In 2024-25 we received £548,113 in income and donations and spent £363,030, which resulted in a surplus for the year of £185,083. Charitable expenditure on our programmes was £372,451 (2023-24: £311,187), an increase of £61,264. This was driven by a significant expansion of our work. At the end of the year, total funds available to spend were £547,610. We expect to spend most or all of this money in 2025-26 on our expanding programmes, and will continue to fundraise energetically to meet the requirement. The Trustees judge that the Charity is in a strong financial position and that the Charity is a going concern.

We include in our accounts the funds of our associated charitable entity in Thailand, The Foundation for Children and Young Adults with Diabetes. Although this Foundation is separate from Action4Diabetes, we initiated its creation so that we could better reach our beneficiaries in Thailand, and our staff oversee its operation.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Reserves

The funds held at the end of the year will be retained for expenditure on the Charity's activity in the year ahead. The Trustees' policy at this stage is: (1) to maintain a limited buffer so that we can resource the needs of T1D children and young people on a continuing basis with as little risk as possible; and (2) to have the resources to expand our operations in the region.

Funds held as custodian trustee

There are no funds held by the Charity as custodian trustee.

The trustees' annual report was approved on 22 August 2025 and signed on behalf of the board of trustees by:

Mr R H D Toomey
Trustee

Action4Diabetes

Independent Examiner's Report to the Trustees of Action4Diabetes

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Action4Diabetes ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

Since the charity's gross income has exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Financial Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving 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 financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Chedzoy Butterworth
Independent Examiner

2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

9 September 2025

Action4Diabetes

Statement of Financial Activities

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	184,222	363,313	547,535	447,901
Investment income	5	578	—	578	638
Total income		<u>184,800</u>	<u>363,313</u>	<u>548,113</u>	<u>448,539</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	699	12,648	13,347	12,949
Expenditure on charitable activities	7	190,909	181,543	372,451	311,187
Other expenditure	8	(25,377)	2,608	(22,768)	11,726
Total expenditure		<u>166,231</u>	<u>196,799</u>	<u>363,030</u>	<u>335,862</u>
Net income and net movement in funds		<u>18,569</u>	<u>166,514</u>	<u>185,083</u>	<u>112,677</u>
Reconciliation of funds					
Total funds brought forward		163,463	199,064	362,527	249,850
Total funds carried forward		<u>182,032</u>	<u>365,578</u>	<u>547,610</u>	<u>362,527</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.

Action4Diabetes

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	11	7,485		2,457
Cash at bank and in hand		<u>552,184</u>		<u>363,820</u>
		559,669		366,277
Creditors: amounts falling due within one year	12	<u>12,059</u>		<u>3,750</u>
Net current assets			547,610	362,527
Total assets less current liabilities			<u>547,610</u>	<u>362,527</u>
Net assets			<u>547,610</u>	<u>362,527</u>
Funds of the charity				
Restricted funds			365,578	199,064
Unrestricted funds			<u>182,032</u>	<u>163,463</u>
Total charity funds	13		<u>547,610</u>	<u>362,527</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 August 2025, and are signed on behalf of the board by:

Mr R H D Toomey
Trustee

The notes on pages 14 to 21 form part of these financial statements.

Action4Diabetes

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Parkfield Road, Taunton, Somerset, TA1 4RL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in the current period have not required management to make judgements, estimates or assumptions that affect the amounts reported. This policy is continually reviewed decisions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2025

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations - gift aid tax credit	125	—	125
Donations - corporate	159,303	—	159,303
Donations - charitable grants	521	—	521
Donations - direct	5,338	—	5,338
Donations - fundraising platforms	18,935	—	18,935
Donations - restricted	—	363,313	363,313
	<u>184,222</u>	<u>363,313</u>	<u>547,535</u>

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2025

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations - gift aid tax credit	250	–	250
Donations - corporate	96,321	–	96,321
Donations - charitable grants	551	–	551
Donations - direct	9,707	–	9,707
Donations - fundraising platforms	26,256	–	26,256
Donations - restricted	–	314,816	314,816
	<u>133,085</u>	<u>314,816</u>	<u>447,901</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable - Non UK	<u>578</u>	<u>578</u>	<u>638</u>	<u>638</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Donations	<u>699</u>	<u>12,648</u>	<u>13,347</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	<u>11,861</u>	<u>1,088</u>	<u>12,949</u>

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2025

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Laos	5,133	17,175	22,309
Myanmar	53,759	17,873	71,631
Thailand	30,938	10,407	41,347
Vietnam	7,055	3,561	10,617
Malaysia	6,189	607	6,795
Cambodia	25,836	27,467	53,304
Regional	20,944	68,462	89,407
Philippines	208	29,488	29,692
Support costs	40,847	6,503	47,349
	<u>190,909</u>	<u>181,543</u>	<u>372,451</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Laos	9,946	5,809	15,753
Myanmar	39,427	12,834	52,260
Thailand	29,023	–	29,023
Vietnam	5,458	1,617	7,075
Malaysia	7,177	843	8,020
Cambodia	42,119	10,204	52,323
Regional	6,265	62,885	69,151
Philippines	113	7,309	7,426
Support costs	57,001	13,157	70,156
	<u>196,529</u>	<u>114,658</u>	<u>311,187</u>

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Bank fees	1,173	84	1,258
Currency exchange rate (gains)/losses	(29,670)	–	(29,670)
Governance costs - Accountancy fees	3,120	2,524	5,644
	<u>(25,377)</u>	<u>2,608</u>	<u>(22,768)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank fees	1,010	6	1,016
Currency exchange rate (gains)/losses	6,660	–	6,660
Governance costs - Accountancy fees	4,050	–	4,050
	<u>11,720</u>	<u>6</u>	<u>11,726</u>

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,120</u>	<u>3,750</u>

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

11. Debtors

	2025 £	2024 £
Prepayments and accrued income	1,526	1,999
Other debtors	<u>5,959</u>	<u>458</u>
	<u>7,485</u>	<u>2,457</u>

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	11,773	3,750
Other creditors	<u>286</u>	<u>–</u>
	<u>12,059</u>	<u>3,750</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>163,463</u>	<u>184,800</u>	<u>(166,231)</u>	<u>182,032</u>

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Funds	<u>199,064</u>	<u>363,313</u>	<u>(196,799)</u>	<u>365,578</u>

The following funds have been restricted by the donor as follows:

Education and Training Fund

Eli Lilly and Company: Provided direct relief funds for 2023 - 2025 for the development of A4D's HelloType1 programme across South-East Asia. This programme provides ongoing T1D education in local languages to individuals with T1D, their caregivers and the healthcare professionals involved in T1D care.

Countries Fund

The Leona M. and Harry B. Helmsley Charitable Trust: Awarded as a grant for Type 1 Diabetes (T1D) care project in the Philippines, running from 1 June 01 2023 to 31 May 2026. This funding is primarily intended for providing essential medical supplies to 300 young people with T1D and ongoing T1D education. Additionally, it supports the development of local T1D epidemiological research and its publication. There is also an allocation each year from this grant for spending on A4D's fundraising, partner engagement and general management and admin costs.

SANOFI GJU: Provided financial support for the implementation of training for healthcare professionals, diabetes family camps and blood glucose monitoring in Cambodia, Myanmar and Laos from July 2023 to December 2026.

NOVO NORDISK: Awarded as a grant for Type 1 Diabetes (T1D) education and awareness in Thailand from November 2023 till December 2025. Additionally, it supports personal development opportunities for underprivileged children and young people with T1D in Thailand.

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	192,427	367,242	559,669
Creditors less than 1 year	(10,395)	(1,664)	(12,059)
Net assets	<u>182,032</u>	<u>365,578</u>	<u>547,610</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	366,277	–	366,277
Creditors less than 1 year	(3,750)	–	(3,750)
Net assets	<u>362,527</u>	<u>–</u>	<u>362,527</u>

Action4Diabetes

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Action4Diabetes

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations - gift aid tax credit	125	250
Donations - corporate	159,303	96,321
Donations - charitable grants	521	551
Donations - direct	5,338	9,707
Donations - fundraising platforms	18,935	26,256
Donations - restricted	363,313	314,816
	<u>547,535</u>	<u>447,901</u>
 Investment income		
Bank interest receivable - Non UK	<u>578</u>	<u>638</u>
 Total income	<u><u>548,113</u></u>	<u><u>448,539</u></u>

Action4Diabetes

Detailed Statement of Financial Activities (continued)

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Costs of raising donations and legacies		
Fund raising events	13,347	12,634
Subscription fees	—	315
	<u>13,347</u>	<u>12,949</u>
Expenditure on charitable activities		
Medical services and supplies	132,596	94,162
Hospital and clinic support	14,224	31,160
Contractor service fees	39,914	62,133
School supplies and course fees	6,690	1,356
Travel and accommodation	2,657	5,447
Medical contractors' fees	46,722	22,341
Field trips	21,798	6,227
Patient subsistence	2,595	2,728
Patient travel expenses	1,273	3,667
Diabetes camp	18,453	10,239
T1D online education costs	76,470	64,915
HCP training/health capacity building	1,329	1,253
Administration office fees	4,110	4,236
Other fees	3,620	1,323
	<u>372,451</u>	<u>311,187</u>
Other expenditure		
Bank fees	1,258	1,016
Currency exchange rate (gains)/losses	(29,670)	6,660
Governance costs - Accountancy fees	5,644	4,050
	<u>(22,768)</u>	<u>11,726</u>
Total expenditure	<u>363,030</u>	<u>335,862</u>
Net income	<u>185,083</u>	<u>112,677</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Fund raising events	13,347	12,634
Fund raising research fees	—	315
	<u>13,347</u>	<u>12,949</u>
 Costs of raising donations and legacies	 <u>13,347</u>	 <u>12,949</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Laos		
<i>Activities undertaken directly</i>		
Laos medical supplies	9,946	9,775
Laos school supplies and course fees	—	91
Laos medical contractor	856	298
Laos field trip expenses	3,921	1,401
Laos patient subsistence	1,325	164
Laos patient travel expenses	—	170
Laos diabetes camp	5,919	3,854
Laos HCP training/HCB	342	—
	<u>22,309</u>	<u>15,753</u>
<i>Support costs</i>		
Support - contractor service fees	39,914	62,133
Support - travel and accommodation	2,486	5,447
Support - administration office fees	1,329	1,253
Support - other fees	3,620	1,323
	<u>47,349</u>	<u>70,156</u>
Myanmar		
<i>Activities undertaken directly</i>		
Myanmar medical services	47,160	30,968
Myanmar school supplies and course fees	1,210	1,169
Myanmar medical contractor	1,009	14,098
Myanmar field trip expenses	4,062	1,335
Myanmar patient subsistence	519	1,670
Myanmar patient travel expenses	1,227	3,020
Myanmar diabetes camp	588	—
Myanmar T1D online education	15,856	—
	<u>71,631</u>	<u>52,260</u>
Thailand		
<i>Activities undertaken directly</i>		
Thailand medical services	18,739	26,535
Thailand school supplies & course fees	4,945	96
Thailand medical contractor	8,930	719
Thailand field trip expenses	1,475	132
Thailand patient subsistence	687	894
Thailand diabetes camp	1,215	647
Thailand T1D online education	5,356	—
	<u>41,347</u>	<u>29,023</u>
Vietnam		
<i>Activities undertaken directly</i>		
Vietnam medical services	1,652	5,064
Vietnam medical contractor	4,315	1,150
	<u>5,967</u>	<u>6,214</u>
Carried forward	5,967	6,214

Action4Diabetes

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 31 March 2025

	2025 £	2024 £
Brought forward	5,967	6,214
Vietnam field trip expenses	1,373	861
Vietnam patient travel expenses	46	–
Vietnam diabetes camp	433	–
Vietnam T1D online education	2,798	–
	<u>10,617</u>	<u>7,075</u>
Malaysia		
Activities undertaken directly		
Malaysia medical services	4,263	2,054
Malaysia medical contractor	804	904
Malaysia field trip expenses	407	128
Malaysia patient travel expenses	–	477
Malaysia diabetes camp	1,099	4,457
Malaysia T1D online education	222	–
	<u>6,795</u>	<u>8,020</u>
Cambodia		
Activities undertaken directly		
Cambodia medical services	31,143	14,460
Cambodia clinic support	–	31,160
Cambodia school supplies & course fees	535	–
Cambodia medical contractor	6,569	4,154
Cambodia field trip expenses	4,186	1,405
Cambodia patient subsistence	64	–
Cambodia diabetes camp	7,544	1,144
Cambodia T1D online education	2,098	–
Cambodia HCP training/HCB	1,165	–
	<u>53,304</u>	<u>52,323</u>
Regional		
Activities undertaken directly		
Regional clinic support	(14,224)	–
Regional medical contractor	(16,694)	–
Regional field trip travel and accommodation	(5,884)	–
Regional T1D online education	(50,140)	(64,915)
Regional HCP training/HCB	(2,465)	(4,236)
	<u>(89,407)</u>	<u>(69,151)</u>
Philippines		
Activities undertaken directly		
Philippines medical services	19,693	5,306
Philippines travel and accommodation	171	–
Philippines medical contractor	7,545	1,018
Philippines field trip expenses	490	965
Philippines diabetes camp	1,655	137
Philippines HCP training/HCB	138	–
	<u>29,692</u>	<u>7,426</u>
Carried forward	29,692	7,426

Action4Diabetes

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Brought forward	29,692	7,426
	<u>29,692</u>	<u>7,426</u>
 Expenditure on charitable activities	 <u>372,451</u>	 <u>311,187</u>

Accounts

CHARITY REGISTRATION NUMBER: 1166447

Action4Diabetes
Unaudited Financial Statements
31 March 2024

CHEDZOY BUTTERWORTH
Accountants & business advisors
2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

Action4Diabetes

Financial Statements

Year ended 31 March 2024

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Action4Diabetes

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Action4Diabetes

Charity registration number 1166447

Principal office 9 Parkfield Road
Taunton
Somerset
TA1 4RL

The trustees

Mr R H D Toomey	
Mr C E Toomey	
Mr J M O'Brien-Gore	
Ms I Setiabudy	(Appointed 31 March 2024)
Dr S M Ng OBE	(Appointed 27 June 2023)

Reference and Administrative Details:

Charity Name:
Action4Diabetes, also known as A4D, registered as a charity with the Charity Commission (England and Wales) as Charity Number 1166447.

Trustees:
Mr Richard Toomey (Chair)
Mr Charles Toomey
Mr Jeremy O'Brien-Gore
Dr Sze May Ng OBE
Ms Ingrid Setiabudy

There are no exemptions from trustee disclosures.

Independent examiner Chedzoy Butterworth
2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Structure, governance and management

Structure

The trustees of Action4Diabetes present their report along with the consolidated financial statements of the Charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the financial statements and comply with the Charity's constitution.

Action4Diabetes is a foundation model charitable incorporated organisation registered with the Charity Commission for England and Wales under registration number 1166447.

Objectives and activities

Purposes of the Charity

The Charity's object is to preserve and protect the health of children and young adults suffering from Type 1 Diabetes (T1D) in Myanmar, Thailand, Laos, Vietnam, Cambodia and Malaysia and such other locations in South-East Asia as the Trustees think fit, particularly but not exclusively, through the provision of medical supplies, educational support, organisational training, research and publication and financial assistance.

Type 1 Diabetes is an incurable condition that strikes indiscriminately. Thousands of young people with T1D in developing countries in South-East Asia die annually due to lack of diagnosis and access to essential medical supplies. In these countries, there is limited or no universal healthcare coverage. In addition, there are often significant gaps in the required knowledge in the healthcare profession, amongst close family members and the individuals who are diagnosed with T1D. The mission of A4D is to close the gaps in T1D care throughout South-East Asia by enabling access to free life-saving medical resources and support systems for young people living with T1D, building partnerships with relevant stakeholders including governments, NGOs, healthcare professionals and industry players. In directing and overseeing the Charity's work, the Trustees have acted in accordance with the Charity Commission's guidance on public benefit.

Principal Activities and Achievements

Despite challenges in Myanmar, 2023-24 marked a successful year for A4D, characterised by strong results in programme operations, financial gains, and partnership establishment. We continued to expand our impact on beneficiaries through the growth of our cornerstone programme, the Clinic Support Programme, and also our other programmes - 'HelloType1' our digital platform for T1D, our family camps, and our ASPIRE education and development programme.

Public Benefit

The Trustees have acted in accordance with the Charity Commission's guidance on Public benefit.

Achievements and performance

The following is a summary of the main achievements of the Charity in this last year, explaining how our work is making a difference to our beneficiaries and how we intend these activities to develop next year.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Clinic Support Programme - (CSP)

The Clinic Support Programme (CSP) is A4D's cornerstone, providing free essential medical supplies to beneficiaries, including insulin, pens, needles, blood glucose meters, lancets, test strips, and HbA1c tests. As of March 2024, we partner directly with 34 government clinics across the region, a significant increase from 29 in 2022-23, benefiting 925 young people with T1D, a 35% increase from the previous reporting period.

A key aspect of the CSP is the ongoing meticulous control and tracking of outcomes and distribution of medical supplies to each individual. We monitor and track over 20 relevant data categories for each individual T1D across all partner clinics, ensuring efficient resource utilisation and allowing us to assess the effectiveness of outcomes.

Our operational model and strategic partnerships are critical to the CSP's success. We source high-quality medical supplies directly from reputable suppliers, negotiating pricing directly with manufacturers to secure special discounts at the regional level. These products are then distributed directly and free of charge to T1Ds through partner clinics, ensuring access to approved, high-quality supplies while maintaining transparency and efficiency in spending.

In 2023, we engaged with Eli Lilly and Company, a global medicines company, to enhance access to insulin treatment in Laos. Under this agreement, A4D will provide insulin cartridges and pens supplied by Lilly through their partner Direct Relief, including both human insulin and insulin analogues, for all T1Ds supported by A4D in Laos from 2023 to 2030, aligning with international clinical guidelines. This initiative has enabled A4D to save nearly 65% on medical supply costs in Laos.

Another significant achievement was our collaboration with Biocon Biologics, a leading global biosimilars company enabling affordable access to high quality biosimilars for millions of patients worldwide. Through this collaboration we secured a substantial discount from the company for their biosimilar insulin glargine for the CSP in Myanmar. This discount means that 110 young people with T1D had access to treatment with insulin analogues, leading to improved glycaemic control.

Looking ahead, we aim to expand the CSP in 2024-25 to provide continuous support to over 1,200 young people with T1D, furthering its impact and reach in the region. This expansion will include extending support to the Philippines under the funding from The Leona M. and Harry B. Helmsley Charitable Trust, strengthening A4D's commitment to saving the lives of individuals with T1D across South-East Asia.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

HelloType1 - Digital T1D Educational Platform

HelloType1 is a pioneering and award-winning initiative—an online platform offering T1Ds, their caregivers, and healthcare professionals (HCPs) access to T1D information in local languages. We view this platform as the initial stride towards establishing a 'digital ecosystem' for the T1D community in the region. We believe this could fundamentally transform the delivery of care and support for people with T1D across South-East Asia.

We noted that the traditional method of disseminating information through leaflets in clinics often fails to reach or engage the target audience. However, a significant and growing portion of our target population in these countries, including those with limited economic resources, are active online. Recognising this trend, we seized the opportunity to provide our audience with carefully curated T1D content accessible through websites and social media platforms. This content is tailored for specific national groups, presented in local languages, and designed specifically for our users.

The launch of HelloType1 in Malaysia in May 2023 was a success, thanks to our partnerships with the Malaysian Ministry of Health and various prominent medical societies involved in diabetes care. The online event attracted over 100 participants who joined to witness and celebrate the introduction of this innovative programme to Malaysia.

Furthermore, we have published the first manuscript detailing the usability and internet data analytics of the HelloType1 online educational platform in the journal BMC Endocrine Disorders. These analytics provide important insights into how an innovative diabetes digital educational resource in local languages may be optimally delivered in low-middle income countries with limited resources.

Through HelloType1, we have engaged with over 21,500 users on the website this year, along with over 3,320 followers on dedicated HelloType1 Facebook pages. The platform is currently available in Khmer, Malay, Thai, Vietnamese, and English. By the end of 2025, our goal is to expand HelloType1 into other countries in the region, including Laos, Myanmar, Philippines, and Indonesia.

T1D Family Camps

A4D organises T1D Family Camps to enhance knowledge of T1D self-care through fun and interactive learning activities, while also promoting confidence in managing the condition. These camps provide a supportive environment where children, youth and caregivers can feel connected and positive about living with T1D. Participants can make friends with others facing similar challenges related to T1D, fostering a sense of community and support. We believe this can drive behavioural changes leading to sustainable positive health outcomes. During the reporting period, A4D organised three T1D Family Camps in collaboration with local partner hospitals, which were attended by over 260 T1Ds and family members in Thailand, Laos, and Cambodia.

By organising these camps, A4D not only enhances the knowledge of local healthcare staff involved in diabetes care but also equips them with the skills to effectively plan and run diabetes camps. This contributes to building local health capacity to advance T1D care in their respective countries.

Looking ahead, we aim to organise five T1D Family Camps in 2024-25 within the region, engaging over 400 camp participants in total. This initiative will be powered (funded) by Sanofi's Global Health Unit for Sustainable Impact.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

ASPIRE - Scholarship and Personal Development

Recognising that young adults with T1D require support beyond just essential medical supplies, ASPIRE aims to address the broader challenges they face. Due to their condition, individuals with T1D can often feel marginalized in society, leading to a lack of self-confidence and difficulty in establishing a sense of purpose and direction in life, hindering their path to economic independence. The ASPIRE program is designed to support T1Ds in pursuing higher and further education, whether at universities or through apprenticeships.

Currently, we are supporting three young adults in university courses and two in vocational training in Thailand and Myanmar. We are grateful for the support from Novo Nordisk Thailand, which has enabled the implementation of ASPIRE in Thailand.

We are enthusiastic about expanding this programme in the coming years. In 2024-25, we aim to support up to ten young adults across all the countries where A4D has established programmes.

Health Capacity Building

We are committed to enhancing the capacity of healthcare professionals (HCPs) in the region, recognising the challenges posed by limited healthcare spending compared to OECD countries. The lack of medical infrastructure in the region is exacerbated by a lack of understanding of T1D by some HCPs. We saw that this was a critical factor in achieving positive outcomes for the young people with T1Ds on our programmes.

This year, we initiated a series of live webinars tailored for HCPs in Myanmar, led by Professor May Ng, one of our trustees and our voluntary Chief Medical Advisor. She is an eminent consultant paediatric endocrinologist specialising in diabetes in children. The webinars featured health experts from the UK and South-East Asia, addressing topics identified through feedback from key specialists to meet the unique needs of T1D care in Myanmar.

Additionally, we organised South-East Asia T1D Regional Network meetings every four to six months to facilitate collaboration in education, research, and the development of sustainable healthcare systems for T1D. These efforts aim to enhance the T1D health index and quality of care in the region.

In 2023, we conducted the first hybrid T1D Training Course for over 35 nurses in Cambodia. Phase 1 involved self-study using the eight modules on the HelloType1 website, supplemented by weekly tutorials led by lead doctors from partner hospitals. Successful completion of an online assessment was required to progress to Phase 2, a full-day practical workshop on T1D management. The course received positive feedback, with over 90% of the nurses expressing satisfaction with both phases and over 88% finding the training useful for their hospital practices.

In 2024-25, we aim to expand our efforts by organising at least three face-to-face training courses tailored to address gaps in T1D knowledge among HCPs in Cambodia, Laos, and Myanmar. This initiative is also powered (funded) by Sanofi's Global Health Unit for Sustainable Impact. These courses will focus on enhancing understanding and practical skills related to T1D management, ultimately improving the quality of care provided to individuals with T1D in these countries.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Myanmar

Supply chain and economic challenges affect our operations in Myanmar. The situation has led to shortages of medical supplies, including insulin, exacerbating the challenges faced by individuals with T1D. This highlights the important contribution that A4D makes to the lives of young T1Ds in the country.

We are committed to strengthening our partnership with the Myanmar Society of Endocrine and Metabolic (MSEM), aligning our expertise and resources to overcome these challenges and ensure continued access and support for all individuals with T1D in Myanmar. We take particular care to comply with international sanctions in force for Myanmar.

Outlook in 2024-25

In 2024-25, our main goals include:

- Expanding the Clinic Support Programme to reach 300 more T1Ds, providing essential medical support to about 1,200 individuals.
- Extending of HelloType1 into Myanmar and Indonesia.
- Accelerating the implementation of A4D programmes into the Philippines, meeting the goals outlined in the T1D project funded by the Helmsley Charitable Trust.
- Organising 5 T1D Family Camps, aiming to engage over 400 participants.
- Continuing to fund academic or vocational training scholarships for eligible T1D youth, supporting up to 10 individuals.
- Collaborating with established institutions and diabetes experts from the South-East Asian region to strengthen local health capacity building through training, research, and publications.

Fundraising

A4D relies on the generosity of individual, corporate, and government donors. Individuals can contribute by donating directly to the charity, as cash or gifts, or through the Sponsor A Child Programme. Businesses also play a crucial role, making significant and increasing contributions to our activities.

In 2023-24, The Leona M. and Harry B. Helmsley Charitable Trust funded the expansion of A4D programmes into the Philippines, Eli Lilly and Company sponsored the ongoing development of the HelloType1 online educational platform across South-East Asia, and Sanofi's Global Health Unit funded the HCP training and T1D Family Camps. We are enormously grateful to these and all our other donors, without whom our work would not be possible.

For 2024-25, our fundraising target is USD 350,000.

Financial review

We judge A4D to be in a sound financial position. In 2023-24 we received £448,539 in income and donations and spent £335,862, which resulted in a surplus for the year of £112,677. Charitable expenditure on our programmes was £311,187 (2023-24: £228,317), an increase of £82,870 (37%). This was driven by a significant expansion of our work. At the end of the year, total funds available to spend were £362,527. We expect to spend most or all of this money in 2024-25 on our expanding programmes, and will continue to fundraise energetically to meet the requirement. The Trustees judge that the Charity is in a strong financial position and that the Charity is a going concern.

We include in our accounts the funds of our associated charitable entity in Thailand, The Foundation for Children and Young Adults with Diabetes. Although this Foundation is separate from Action4Diabetes, we initiated its creation so that we could better reach our beneficiaries in Thailand, and our staff oversee its operation.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

Reserves

The funds held at the end of the year will be retained for expenditure on the Charity's activity in the year ahead. The Trustees' policy at this stage is:

(1) to build a limited buffer so that we can resource the needs of T1D children and young people on a continuing basis with as little risk as possible; and (2) to have the resources to expand our operations in the region.

Funds held as custodian trustee

There are no funds held by the Charity as custodian trustee.

Governance

In October 2023, the trustees agreed a resolution to amend the Charity's Constitution. The change was to the rules about the re-appointment of trustees for more than three terms of three years. The Charity Commission for England and Wales have acknowledged and accepted this change. The Constitution now says:

'The reappointment of a charity trustee for a fourth or further consecutive term must be explained in the charity's annual report.'

During the year we appointed two new trustees. Dr May Ng became a trustee in June 2023. She was already (and continues as) our volunteer senior medical advisor. She is an eminent paediatric endocrinologist in the NHS in England. Ingrid Setiabudy is a chartered accountant and experienced finance professional who lives and works in South East Asia. We welcome them to Action4Diabetes, along with Michael Aydinbas, a data engineer and platform expert, who we appointed as a trustee in April 2024.

The trustees' annual report was approved on 5 July 2024 and signed on behalf of the board of trustees by:

Mr R H D Toomey
Trustee

Action4Diabetes

Independent Examiner's Report to the Trustees of Action4Diabetes

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Action4Diabetes ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

Since the charity's gross income has exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Financial Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving 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 financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Chedzoy Butterworth

Independent Examiner

2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

14 August 2024

Action4Diabetes

Statement of Financial Activities

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	133,085	314,816	447,901	204,234
Investment income	5	638	—	638	444
Total income		<u>133,723</u>	<u>314,816</u>	<u>448,539</u>	<u>204,678</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	11,862	1,088	12,949	22,332
Expenditure on charitable activities	7	196,528	114,658	311,187	228,317
Other expenditure	8	11,720	6	11,726	(19,424)
Total expenditure		<u>220,110</u>	<u>115,752</u>	<u>335,862</u>	<u>231,225</u>
Net income/(expenditure) and net movement in funds		<u>(86,387)</u>	<u>199,064</u>	<u>112,677</u>	<u>(26,547)</u>
Reconciliation of funds					
Total funds brought forward		249,850	—	249,850	276,397
Total funds carried forward		<u>163,463</u>	<u>199,064</u>	<u>362,527</u>	<u>249,850</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

Action4Diabetes

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	10	2,457		–
Cash at bank and in hand		363,820		252,490
		<u>366,277</u>		<u>252,490</u>
Creditors: amounts falling due within one year	11	<u>3,750</u>		<u>2,640</u>
Net current assets			362,527	249,850
Total assets less current liabilities			<u>362,527</u>	<u>249,850</u>
Net assets			<u>362,527</u>	<u>249,850</u>
Funds of the charity				
Restricted funds			199,064	–
Unrestricted funds			<u>163,463</u>	<u>249,850</u>
Total charity funds	12		<u>362,527</u>	<u>249,850</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 July 2024, and are signed on behalf of the board by:

Mr R H D Toomey
Trustee

The notes on pages 11 to 17 form part of these financial statements.

Action4Diabetes

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Parkfield Road, Taunton, Somerset, TA1 4RL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in the current period have not required management to make judgements, estimates or assumptions that affect the amounts reported. This policy is continually reviewed decisions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations - gift aid tax credit	250	—	250
Donations - corporate	96,321	—	96,321
Donations - charitable grants	551	—	551
Donations - direct	9,707	—	9,707
Donations - fundraising platforms	26,256	—	26,256
Donations - restricted	—	314,816	314,816
	<u>133,085</u>	<u>314,816</u>	<u>447,901</u>

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations - gift aid tax credit	400	—	400
Donations - corporate	83,145	—	83,145
Donations - charitable grants	56,636	—	56,636
Donations - direct	25,965	—	25,965
Donations - fundraising platforms	38,088	—	38,088
Donations - restricted	—	—	—
	<u>204,234</u>	<u>—</u>	<u>204,234</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable - Non UK	<u>638</u>	<u>638</u>	<u>444</u>	<u>444</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	<u>11,862</u>	<u>1,088</u>	<u>12,949</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>22,332</u>	<u>—</u>	<u>22,332</u>

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Laos	9,946	5,809	15,753
Myanmar	39,427	12,834	52,260
Thailand	29,023	–	29,023
Vietnam	5,458	1,617	7,075
Malaysia	7,177	843	8,020
Cambodia	42,119	10,204	52,323
Regional	6,265	62,885	69,151
Philippines	112	7,309	7,426
Support costs	57,001	13,157	70,156
	<u>196,528</u>	<u>114,658</u>	<u>311,187</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Laos	15,384	–	15,384
Myanmar	23,957	–	23,957
Thailand	21,212	–	21,212
Vietnam	5,120	–	5,120
Malaysia	3,381	–	3,381
Cambodia	45,747	–	45,747
Regional	61,136	–	61,136
Philippines	–	–	–
Support costs	52,380	–	52,380
	<u>228,317</u>	<u>–</u>	<u>228,317</u>

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank fees	1,010	6	1,016
Currency exchange rate (gains)/losses	6,660	–	6,660
Governance costs - Accountancy fees	4,050	–	4,050
	<u>11,720</u>	<u>6</u>	<u>11,726</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank fees	1,319	–	1,319
Currency exchange rate (gains)/losses	(23,383)	–	(23,383)
Governance costs - Accountancy fees	2,640	–	2,640
	<u>(19,424)</u>	<u>–</u>	<u>(19,424)</u>

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2024

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

10. Debtors

	2024 £	2023 £
Prepayments and accrued income	1,999	—
Other debtors	458	—
	<u>2,457</u>	<u>—</u>

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>3,750</u>	<u>2,640</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>249,850</u>	<u>133,723</u>	<u>(220,110)</u>	<u>163,463</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>276,397</u>	<u>204,678</u>	<u>(231,225)</u>	<u>249,850</u>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Funds	<u>—</u>	<u>314,816</u>	<u>(115,752)</u>	<u>199,064</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Funds	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Analysis of charitable funds *(continued)*

The following funds have been restricted by the donor as follows:

Education and Training Fund

Eli Lilly and Company: Provided direct relief funds for 2023 - 2025 for the development of A4D's HelloType1 programme across South-East Asia. This programme provides ongoing T1D education in local languages to individuals with T1D, their caregivers and the healthcare professionals involved in T1D care.

Countries Fund

The Leona M. and Harry B. Helmsley Charitable Trust: Awarded as a grant for Type 1 Diabetes (T1D) care project in the Philippines, running from 1 June 2023 to 31 May 2026. This funding is primarily intended for providing essential medical supplies to 300 young people with T1D and ongoing T1D education. Additionally, it supports the development of local T1D epidemiological research and its publication. There is also an allocation each year from this grant for spending on A4D's fundraising, partner engagement and general management and admin costs.

SANOFI GJU: Provided financial support for the implementation of training for healthcare professionals, diabetes family camps and blood glucose monitoring in Cambodia, Myanmar and Laos from July 2023 to December 2026.

NOVO NORDISK: Awarded as a grant for Type 1 Diabetes (T1D) education and awareness in Thailand from November 2023 until December 2025. Additionally, it supports personal development opportunities for underprivileged children and young people with T1D in Thailand.

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	366,277	366,277
Creditors less than 1 year	(3,750)	(3,750)
Net assets	<u>362,527</u>	<u>362,527</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	252,490	252,490
Creditors less than 1 year	(2,640)	(2,640)
Net assets	<u>249,850</u>	<u>249,850</u>

Action4Diabetes

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Action4Diabetes

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations - gift aid tax credit	250	400
Donations - corporate	96,321	83,145
Donations - charitable grants	551	56,636
Donations - direct	9,707	25,965
Donations - fundraising platforms	26,256	38,088
Donations - restricted	314,816	—
	<u>447,901</u>	<u>204,234</u>
 Investment income		
Bank interest receivable - Non UK	<u>638</u>	<u>444</u>
 Total income	<u><u>448,539</u></u>	<u><u>204,678</u></u>

Action4Diabetes

Detailed Statement of Financial Activities (continued)

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Costs of raising donations and legacies		
Just giving fees	562	418
Fund raising events	12,072	19,354
Subscription fees	315	2,560
	<u>12,949</u>	<u>22,332</u>
 Expenditure on charitable activities		
Medical services and supplies	94,162	60,931
Hospital and clinic support	31,160	30,478
School supplies and course fees	1,356	41
Medical contractors' fees	22,341	13,220
Field trips	6,227	4,372
Patient subsistence	2,728	3,464
Patient travel expenses	3,667	1,498
Diabetes camp	10,239	797
T1D online education costs	64,915	54,431
Support – administration office fees	1,253	1,093
Support – administration office fees	9,683	6,705
Support – other fees	1,323	625
Support – contractor service fees	62,133	50,662
	<u>311,187</u>	<u>228,317</u>
 Other expenditure		
Bank fees	1,016	1,319
Currency exchange rate (gains)/losses	6,660	(23,383)
Governance costs - Accountancy fees	4,050	2,640
	<u>11,726</u>	<u>(19,424)</u>
 Total expenditure	<u><u>335,862</u></u>	<u><u>231,225</u></u>
 Net income/(expenditure)	<u><u>112,677</u></u>	<u><u>(26,547)</u></u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Just giving fees	562	418
Fund raising events	12,072	19,354
Fund raising research fees	315	2,560
	<u>12,949</u>	<u>22,332</u>
 Costs of raising donations and legacies	 <u>12,949</u>	 <u>22,332</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Laos		
Activities undertaken directly		
Laos medical supplies	9,775	10,983
Laos school supplies and course fees	91	–
Laos medical contractor	298	1,904
Laos field trip expenses	1,401	1,755
Laos patient subsistence	164	550
Laos patient travel expenses	170	192
Laos diabetes camp	3,854	–
	<u>15,753</u>	<u>15,384</u>
Support costs		
Support - contractor service fees	62,133	50,662
Support - administration office fees	1,253	1,093
Support - travel fees	5,447	–
Support - other fees	1,323	625
	<u>70,156</u>	<u>52,380</u>
Myanmar		
Activities undertaken directly		
Myanmar medical services	30,968	14,559
Myanmar school supplies and course fees	1,169	–
Myanmar medical contractor	14,098	7,631
Myanmar field trip expenses	1,335	–
Myanmar patient subsistence	1,670	181
Myanmar patient travel expenses	3,020	789
Myanmar diabetes camp	–	797
	<u>52,260</u>	<u>23,957</u>
Thailand		
Activities undertaken directly		
Thailand medical services	26,535	15,787
Thailand school supplies & course fees	96	8
Thailand medical contractor	719	463
Thailand field trip expenses	132	2,016
Thailand patient subsistence	894	2,720
Thailand patient travel expenses	–	218
Thailand diabetes camp	647	–
	<u>29,023</u>	<u>21,212</u>
Vietnam		
Activities undertaken directly		
Vietnam medical services	5,064	4,214
Vietnam medical contractor	1,150	906
Vietnam field trip expenses	861	–
	<u>7,075</u>	<u>5,120</u>
Carried forward	7,075	5,120

Action4Diabetes

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Brought forward	7,075	5,120
	<u>7,075</u>	<u>5,120</u>
Malaysia		
<i>Activities undertaken directly</i>		
Malaysia medical services	2,054	3,314
Malaysia medical contractor	904	–
Malaysia field trip expenses	128	–
Malaysia patient travel expenses	477	67
Malaysia diabetes camp	4,457	–
	<u>8,020</u>	<u>3,381</u>
Cambodia		
<i>Activities undertaken directly</i>		
Cambodia medical services	14,460	12,074
Cambodia clinic support	31,160	30,478
Cambodia school supplies & course fees	–	33
Cambodia medical contractor	4,154	2,316
Cambodia field trip expenses	1,405	601
Cambodia patient subsistence	–	13
Cambodia patient travel expenses	–	232
Cambodia diabetes camp	1,144	–
	<u>52,323</u>	<u>45,747</u>
Regional		
<i>Activities undertaken directly</i>		
Regional T1D Online Education	64,915	54,431
HCP Training/Health Capacity Building	4,236	6,705
	<u>69,151</u>	<u>61,136</u>
Philippines		
<i>Activities undertaken directly</i>		
Philippines medical services	5,306	–
Philippines medical contractor	1,018	–
Philippines field trip expenses	965	–
Philippines diabetes camp	137	–
	<u>7,426</u>	<u>–</u>
Expenditure on charitable activities	<u>311,187</u>	<u>228,317</u>

Accounts

CHARITY REGISTRATION NUMBER: 1166447

Action4Diabetes
Unaudited Financial Statements
31 March 2023

CHEDZOY BUTTERWORTH

Accountants & business advisors

2 Chartfield House

Castle Street

Taunton

Somerset

TA1 4AS

Action4Diabetes

Financial Statements

Year ended 31 March 2023

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Action4Diabetes

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Action4Diabetes
Charity registration number	1166447
Principal office	9 Parkfield Road Taunton Somerset TA1 4RL

The trustees

Mr R H D Toomey
Mr C E Toomey
Mr J M O'Brien-Gore

Reference and Administrative Details:

Charity Name:

Action4Diabetes, also known as A4D, registered as a charity with the Charity Commission (England and Wales) as Charity Number 1166447.

Trustees:

Mr Richard Toomey (Chair)
Mr Charles Toomey
Mr Jeremy Gore

There are no exemptions from trustee disclosures.

Independent examiner	Chedzoy Butterworth 2 Chartfield House Castle Street Taunton Somerset TA1 4AS
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Structure, governance and management

Action4Diabetes is a Charitable Incorporated Organisation (CIO) and has a 'Foundation' model constitution in accordance with Charity Commission regulations.

New Trustees are appointed by election from existing trustees.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

Purposes of the Charity

The Charity was established in 2016. Its purpose is to preserve and protect the health of children and young adults suffering from Type 1 Diabetes in Myanmar, Thailand, Laos, Vietnam, Cambodia and Malaysia and such other locations in South-East Asia as the Trustees think fit, particularly but not exclusively, through the provision of medical supplies, educational support, organisational training, research and publication and financial assistance.

Type 1 Diabetes (T1D) is an incurable condition that strikes indiscriminately. Action4Diabetes (A4D) has identified that thousands of young people with T1D in developing countries such as in the Lower & Middle Income (LMIC) countries of South-East Asia die annually due to lack of diagnosis and access to essential medical supplies. In these countries, there is limited or no universal healthcare coverage. In addition to lack of access to essential medical supplies, there are often significant gaps in the required knowledge in the healthcare profession, amongst close family members and the individuals who are diagnosed with T1D. The mission of A4D is to 'give health and hope to disadvantaged young people with T1D in South-East Asia by ensuring free access to ongoing medical supplies, healthcare services and continuous education'.

Principal Activities

In our seventh full year of operation from April 2022 to March 2023, we were still faced with the social and economic impact and challenges of post-Covid on the execution of some of our programmes and fund raising activities. Governments focused their effort and resources to eradicate the Covid pandemic, while corporates also channelled their funding on initiatives in support of the fight against Covid, such as national vaccination programmes. Despite this, we are delighted to report that we have continued to expand our effect on beneficiaries, growing our cornerstone programme, the Clinic Support Programme, and our digital platform for T1D, HelloType1.

Alongside our partners, through the Clinic Support Programme we provided continuous and cost-free medical supplies to 745 young people suffering from T1D in Cambodia, Laos, Malaysia, Myanmar, Thailand and Vietnam. We had 652 young people on our programmes in 2021-22, so this is a 14% increase, and a clear sign of the resilience and sustainability of our operating model. The healthcare systems in these countries suffer from limited funding and capacity, so the population lacks access to universal healthcare coverage. Patients cannot access the level of medical support that would be considered standard in the United Kingdom or Europe. To a large extent, the wealthy can access improving healthcare. However, the majority of the young people with T1D supported by A4D programmes are from low-income families, which are unable to afford the essential medical supplies critical to their survival. Furthermore, many of these patients live hundreds of miles from the nearest hospital with the necessary expertise. This exacerbates the already lethal T1D risk, and individual T1Ds, parents and guardians often suffer other associated physical and psychological issues. For them, A4D's Clinic Support Programme is an absolute lifeline, without which the children's prospects of survival would be extremely limited. We are delighted that through the tremendous commitment and efforts of our dedicated staff, volunteers and partners, these young people can look forward to continued support from A4D throughout their young lives up to the age of 25.

Fast-improving and affordable digital access in South-East Asia certainly creates the opportunity for us to reach out and engage with the broader T1D Community. In that context, we continued to expand HelloType1, our ground-breaking online education programme. This provides T1Ds and their family caregivers free access to curated T1D information in local languages. In 2022, we expanded HelloType1 into Vietnam and Thailand, and we now have Khmer, Thai, Vietnamese and English language versions. Through HelloType1, we engaged with over 10,800 new users on the website this year and over 1,600 new followers on Facebook. As well as strong take-up, HelloType1 has been extremely well-received, winning the 2022 ISPAD (International Society for Pediatric and Adolescent Diabetes) Prize for Innovation in Pediatric Diabetes Care.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The Trustees have acted in accordance with the Charity Commission's guidance on Public benefit.

Achievements and performance

The following is a summary of the main achievements of the Charity in this last year, explaining how our work is making a difference to our beneficiaries and how we intend these activities to develop next year.

Clinic Support Programme - (CSP)

Our core activity is the Clinic Support Programme (CSP). A4D's CSP provides free essential medical supplies to beneficiaries, including insulin, pens, needles, blood glucose meters, lancets, test strips and HbA1c tests. As of March 2023, we partner directly with 29 government clinics across the region, up from 27 in 2021-22: nine in Thailand, five in Myanmar, three in Vietnam, two in Laos, five in Cambodia and five in Malaysia. Through A4D, 745 young people with T1D continuously receive free medical supplies, up from 652 in 2021-22; a 14% increase. In addition, we fund four junior support doctors to augment the activities of our partner diabetes clinics in Myanmar, Cambodia, and Laos. As part of the ongoing control and tracking of the CSP, A4D monitors and tracks over 20 relevant data categories for each individual T1D across all partner clinics. In this way we are able to assess the CSP's resource utilisation and outcomes.

Our operational model is at the heart of the CSP's success. The very specific expertise of key individuals in A4D enables us to operate in a highly cost-effective manner. We source and purchase high-quality medical supplies directly from reputable suppliers, rather than from hospitals or pharmacies, which would be considerably more costly. We then provide the medical supplies directly and free of charge to the T1Ds on our programme. This approach ensures the provision of high-quality products, approved for use in each country, while keeping our spending transparent and extremely efficient. At present over 80% of our annual expenditure is on activities that impact directly on T1Ds on our programme. A4D's management and administrative costs (6.4% of expenditure) are kept to the minimum to ensure that our operations are well-controlled, scalable and sustainable. We believe this is one of the most cost-effective economic models available.

Our Sponsor A Child Programme funds 80 of the T1D on the CSP. The Programme allows individuals or organisations to pay £370 to support a specific child with T1D for a year. There is no direct contact between the donor and the child or family, but A4D provides the donor with a twice-yearly update on the child's progress.

In 2023-2024 we intend to expand the CSP to provide continuous support to 1,000 young people with T1D.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

HelloType1 - Digital Platform for T1D, Family Members and HCPs

HelloType1 is a ground-breaking initiative - an online platform which provides T1Ds and their caregivers access to T1D information in local languages. To our knowledge, no other organisation in South-East Asia has created anything like it either for T1Ds or any other medical-related conditions. We see the platform as the first step towards developing a digital ecosystem for T1Ds, caregivers and HCPs. We think it could truly revolutionise the delivery of care and support to save and empower people with T1D across South-East Asia.

We observed that the traditional approach of publishing leaflets and distributing through clinics, tends not to reach or engage the audience. However, a large and increasing proportion of people in our target countries, even those with limited economic means, interact online. We saw the opportunity to provide the target audience with access, via website and social media platforms, to carefully designed T1D content. The content had to be designed for the relevant national groups, in local languages, and for people with T1D, their caregivers and local healthcare professionals. Building on the successful launch and uptake in Cambodia in 2020, we launched HelloType1 in Vietnam and Thailand in 2022. This year, through HelloType1, we engaged with over 10,800 new users on the website and over 1,600 followers on Facebook. We also organised three online talks for the T1D Community in Cambodia attracting nearly 4,000 views for the videos of the event.

HelloType1 has been well extremely well-received, winning the 2022 ISPAD (International Society for Pediatric and Adolescent Diabetes) Prize for Innovation in Pediatric Diabetes Care. This was important international recognition for our effort to improve health and quality of care for the children and young people with T1D in the region.

The platform is now available in Khmer, Thai, Vietnamese and English. In the next two years we intend to expand HelloType1 into other countries in the region including Laos, Malaysia, Myanmar, Philippines and Indonesia.

ASPIRE - Scholarship and Personal Development

We realise that young adults with T1D need support which reaches beyond the provision of essential medical supplies. As a result of their condition, T1Ds can become marginalised in society. This leads to a lack of self-confidence and as a consequence, they often struggle to establish a purpose and direction in life and achieve economic independence. The ASPIRE programme exists to support T1Ds in higher and further education - at university or on apprenticeships, for example. We presently support three young adults on university courses and one young adult on vocational training in Thailand.

We are keen to expand this programme in the years ahead. In 2023-24 we intend to support up to ten young adults across all the countries where A4D have established programmes.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Healthcare Professional Capacity Building

We provide capacity-building support to healthcare professionals (HCP) in the region. Based on World Bank figures, the countries in which we operate spend a significantly smaller proportion of their GDP on healthcare compared to OECD countries. The lack of medical infrastructure in the region is exacerbated by a lack of understanding of T1D by some HCPs. We saw that this was a critical factor in achieving positive outcomes for the young people on our programmes. This year we launched a series of webinars under the leadership of Professor May Ng, our voluntary Chief Medical Advisor. Professor Ng is a consultant paediatric endocrinologist and a leading expert on diabetes in children.

The webinars are made in a pre-recorded video format for which the HCPs register and can watch at their convenience. The speakers are health experts from the UK and South-East Asia. The topics of the webinars are selected based on the results of an online survey run among HCPs in South-East Asia, addressing the unique needs related to the care and management of T1D in the context of South-East Asian countries.

Besides this, we also organised the South-East Asia T1D Regional Network meetings every four to six months. These aim to foster collaborative relationships in the arena of education, research and development of sustainable healthcare systems for T1D. Ultimately this should help to improve the T1D health index and quality of care in South-East Asia. In 2022/23, with the essential support of Professor Ng, we published one manuscript in the Diabetes Research and Clinical Practice Journal, highlighting the efforts of A4D closing the gaps in T1D care through partnership with local governments; and another full paper in Pediatric Diabetes Journal, sharing insights on T1D care in Laos and basic outcomes from the A4D partnership with government hospitals based on data collected from 2016 - 2021.

Diabetes Family Camps

During the reporting period, most of the governments in South-East Asia still imposed strict measures to contain the Covid pandemic. Consequently, A4D did not organise any full-scale Diabetes Family Camps (DFC) as this proved to be impossible due to Covid restrictions. We only managed to run a single day camp attended by 31 T1D each accompanied by at least one member of their family in December in Mandalay, Myanmar. It was a successful event, done in partnership with the CDIC (Changing Diabetes in in Children) programme, funded by Novo Nordisk. The participants enjoyed the activities and the opportunity to meet and interact with other people living with T1D especially after the lockdown.

In 2023-24 we will organise DFCs if we manage to secure full funding for them from local or international organisations. We are confident that we will be organising one camp each in Laos and Cambodia.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Challenges in Myanmar

From early 2021 until mid 2022, the security situation in Myanmar had an impact on our operations there. The HCPs who work in our partner hospitals were unable to function as normal, and communications and travel were also disrupted. During this time, we continued to make our best efforts to ensure the provision of medical supplies to all T1Ds on our programmes and will continue to adapt to the situation as it evolves.

The outlook for 2023-24 for A4D activities in Myanmar is looking more positive compared to the past two years. We have entered a partnership with the Myanmar Society of Endocrine and Metabolic (MSEM) to drive improvement on T1D care in the country through the formation of a multi-party collaboration framework called the T1D Task Force. Through this T1D Task Force, we will strive to align resources available to overcome the challenges in order to provide continuing access and support for all enrolled T1Ds in Myanmar.

Future Plans

In 2023-24 we are planning for our main outputs to be:

- Continued expansion of the Clinic Support Programme to reach 250 more T1Ds in the region. This will see us supporting about 1,000 T1Ds.
- Expansion of HelloType1 into Laos, Malaysia, Myanmar and Indonesia.
- Expansion of our programmes into the Philippines, if we gain the support of a charitable donor and partner organisations.

The supporting activities, such as HCP capacity building, the ASPIRE programme, and if funded, the diabetes family camps, will all continue.

Fundraising

A4D relies on the generosity of individual, corporate and government donors. Individuals either directly donate to the charity (as cash gifts or through the Sponsor A Child Programme), or indirectly by supporting sponsored fundraising activity. Businesses make significant and increasing contributions to our activities. In 2022-23, GiZ (Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH) the German state development agency, funded much of the development of HelloType1 in Cambodia.

Financial review

At the end of its seventh year of operations, A4D is in a sound financial position. In 2022-23 we received £204,678 in income, donations and grants, and we spent £231,225. This resulted in a deficit for the year of £26,547. Charitable expenditure on our programmes was £228,317 (2021-22: £145,066), an increase of £83,251, mainly due to increased spending on the expansion of the HelloType1 programme. At the end of the year we had reserves of £249,850 available to spend. We will continue to fundraise energetically to meet our expanding programmes. The Trustees judge that this is an excellent financial position to be in and that the Charity is a going concern.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Reserves

The funds held at the end of the year will be retained for expenditure on the Charity's activity in the year ahead. The Trustees' policy at this stage is:

- (1) to build a limited buffer so that we can resource the needs of T1D children and young people on a continuing basis with as little risk as possible; and
- (2) to have the resources to expand our operations in the region.

Funds held as custodian trustee

There are no funds held by the Charity on behalf of others.

The trustees' annual report was approved on 27 June 2023 and signed on behalf of the board of trustees by:

Mr R H D Toomey
Trustee

Action4Diabetes

Independent Examiner's Report to the Trustees of Action4Diabetes

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Action4Diabetes ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving 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 financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Chedzoy Butterworth

Independent Examiner

2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

13 July 2023

Action4Diabetes

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	204,234	204,234	218,900
Investment income	5	444	444	318
Total income		<u>204,678</u>	<u>204,678</u>	<u>219,218</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	22,332	22,332	12,354
Expenditure on charitable activities	7	228,317	228,317	145,066
Other expenditure	8	(19,424)	(19,424)	(3,213)
Total expenditure		<u>231,225</u>	<u>231,225</u>	<u>154,207</u>
Net (expenditure)/income and net movement in funds		<u>(26,547)</u>	<u>(26,547)</u>	<u>65,011</u>
Reconciliation of funds				
Total funds brought forward		276,397	276,397	211,386
Total funds carried forward		<u>249,850</u>	<u>249,850</u>	<u>276,397</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

Action4Diabetes

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Current assets				
Cash at bank and in hand		252,490		295,879
Creditors: amounts falling due within one year	10	<u>2,640</u>		<u>19,482</u>
Net current assets			<u>249,850</u>	<u>276,397</u>
Total assets less current liabilities			<u>249,850</u>	<u>276,397</u>
Net assets			<u><u>249,850</u></u>	<u><u>276,397</u></u>
Funds of the charity				
Unrestricted funds			<u>249,850</u>	<u>276,397</u>
Total charity funds	11		<u><u>249,850</u></u>	<u><u>276,397</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 27 June 2023, and are signed on behalf of the board by:

Mr R H D Toomey
Trustee

The notes on pages 11 to 15 form part of these financial statements.

Action4Diabetes

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Parkfield Road, Taunton, Somerset, TA1 4RL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in the current period have not required management to make judgements, estimates or assumptions that affect the amounts reported. This policy is continually reviewed decisions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2023

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations - gift aid tax credit	400	400	317	317
Donations - corporate	83,145	83,145	151,417	151,417
Donations - charitable grants	56,636	56,636	22,952	22,952
Donations - direct	25,965	25,965	10,320	10,320
Donations - fundraising platforms	38,088	38,088	33,894	33,894
	<u>204,234</u>	<u>204,234</u>	<u>218,900</u>	<u>218,900</u>

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2023

5. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable - Non UK	<u>444</u>	<u>444</u>	<u>318</u>	<u>318</u>

6. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of raising donations and legacies - Donations	<u>22,332</u>	<u>22,332</u>	<u>12,354</u>	<u>12,354</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Laos	15,384	15,384	13,819	13,819
Myanmar	23,957	23,957	25,757	25,757
Thailand	21,212	21,212	17,223	17,223
Vietnam	5,120	5,120	5,822	5,822
Malaysia	3,381	3,381	1,544	1,544
Cambodia	45,747	45,747	35,793	35,793
Regional	61,136	61,136	9,594	9,594
Support costs	<u>52,380</u>	<u>52,380</u>	<u>35,514</u>	<u>35,514</u>
	<u>228,317</u>	<u>228,317</u>	<u>145,066</u>	<u>145,066</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank fees	1,319	1,319	655	655
Currency exchange rate (gains)/losses	(23,383)	(23,383)	(6,140)	(6,140)
Governance costs - Accountancy fees	<u>2,640</u>	<u>2,640</u>	<u>2,272</u>	<u>2,272</u>
	<u>(19,424)</u>	<u>(19,424)</u>	<u>(3,213)</u>	<u>(3,213)</u>

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2023

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,640	2,190
Trustee loan	—	13,987
Creditor - costs paid in advance	—	3,305
	<u>2,640</u>	<u>19,482</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>276,397</u>	<u>204,678</u>	<u>(231,225)</u>	<u>249,850</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>211,386</u>	<u>219,218</u>	<u>(154,207)</u>	<u>276,397</u>

12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2023
Current assets	252,490	252,490
Creditors less than 1 year	(2,640)	(2,640)
Net assets	<u>249,850</u>	<u>249,850</u>

	Unrestricted Funds	Total Funds
	£	2022
Current assets	295,879	295,879
Creditors less than 1 year	(19,482)	(19,482)
Net assets	<u>276,397</u>	<u>276,397</u>

Action4Diabetes

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Action4Diabetes

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations - gift aid tax credit	400	317
Donations - corporate	83,145	151,417
Donations - charitable grants	56,636	22,952
Donations - direct	25,965	10,320
Donations - fundraising platforms	38,088	33,894
	<u>204,234</u>	<u>218,900</u>
 Investment income		
Bank interest receivable - Non UK	<u>444</u>	<u>318</u>
 Total income	<u>204,678</u>	<u>219,218</u>

Action4Diabetes

Detailed Statement of Financial Activities (continued)

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Costs of raising donations and legacies		
Just giving fees	418	360
Fund raising events	19,354	11,994
Subscription fees	2,560	–
	<u>22,332</u>	<u>12,354</u>
Expenditure on charitable activities		
Medical Services and Supplies	60,931	63,525
Hospital and Clinic Support	30,478	25,075
School Supplies and Course Fees	41	1,595
Medical Contractors' Fees	13,220	6,918
Field Trips	4,372	–
Patient Subsistence	3,464	2,395
Travel Expenses	1,498	450
Diabetes Camp	797	–
TD1 Online Education Costs	54,431	9,594
HCP Training/Health Capacity Building	6,705	-
Support - administration office costs	1,093	538
Support - other fees	625	5,281
Support – contractor service fees	50,662	29,695
	<u>228,317</u>	<u>145,066</u>
Other expenditure		
Bank fees	1,319	655
Currency exchange rate (gains)/losses	(23,383)	(6,140)
Governance costs - Accountancy fees	2,640	2,272
	<u>(19,424)</u>	<u>(3,213)</u>
Total expenditure	<u>231,225</u>	<u>154,207</u>
Net (expenditure)/income	<u>(26,547)</u>	<u>65,011</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Just giving fees	418	360
Fund raising events	19,354	11,994
Fund raising research fees	2,560	—
	<u>22,332</u>	<u>12,354</u>
 Costs of raising donations and legacies	 <u>22,332</u>	 <u>12,354</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Laos		
Activities undertaken directly		
Laos medical supplies	10,983	13,436
Laos medical contractor	1,904	217
Laos field trip expenses	1,755	–
Laos patient subsistence	550	116
Laos patient travel expenses	192	50
	<u>15,384</u>	<u>13,819</u>
Support costs		
Support - contractor service fees	50,662	29,695
Support - administration office fees	1,093	538
Support - other fees	625	5,281
	<u>52,380</u>	<u>35,514</u>
Myanmar		
Activities undertaken directly		
Myanmar medical services	14,559	21,079
Myanmar medical contractor	7,631	3,354
Myanmar patient subsistence	181	1,196
Myanmar patient travel expenses	789	128
Myanmar diabetes camp	797	–
	<u>23,957</u>	<u>25,757</u>
Thailand		
Activities undertaken directly		
Thailand medical services	15,787	15,118
Thailand school supplies & course fees	8	804
Thailand medical contractor	463	–
Thailand field trip expenses	2,016	–
Thailand patient subsistence	2,720	1,083
Thailand patient travel expenses	218	218
	<u>21,212</u>	<u>17,223</u>
Vietnam		
Activities undertaken directly		
Vietnam medical services	4,214	5,554
Vietnam medical contractor	906	268
	<u>5,120</u>	<u>5,822</u>
Malaysia		
Activities undertaken directly		
Malaysia medical services	3,314	1,544
Malaysia patient travel expenses	67	–
	<u>3,381</u>	<u>1,544</u>
Carried forward	3,381	1,544

Action4Diabetes

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Brought forward	3,381	1,544
	<u>3,381</u>	<u>1,544</u>
Cambodia		
<i>Activities undertaken directly</i>		
Cambodia medical services	12,074	6,794
Cambodia clinic support	30,478	25,075
Cambodia school supplies & course fees	33	791
Cambodia medical contractor	2,316	3,079
Cambodia field trip expenses	601	–
Cambodia patient subsistence	13	–
Cambodia patient travel expenses	232	54
	<u>45,747</u>	<u>35,793</u>
Regional		
<i>Activities undertaken directly</i>		
Regional T1D Online Education	54,431	9,594
HCP Training/Health Capacity Building	6,705	–
	<u>61,136</u>	<u>9,594</u>
Expenditure on charitable activities	<u>228,317</u>	<u>145,066</u>

Accounts

CHARITY REGISTRATION NUMBER: 1166447

Action4Diabetes
Unaudited Financial Statements
31 March 2022

CHEDZOY BUTTERWORTH
Accountants & business advisors
2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

Action4Diabetes

Financial Statements

Year ended 31 March 2022

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Action4Diabetes

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Action4Diabetes
Charity registration number	1166447
Principal office	9 Parkfield Road Taunton Somerset TA1 4RL

The trustees

Mr R H D Toomey
Mr C E Toomey
Mr J M O'Brien-Gore

Reference and Administrative Details:

Charity Name:

Action4Diabetes, also known as A4D, registered as a charity with the Charity Commission (England and Wales) as Charity Number 1166447.

Trustees:

Mr Richard Toomey (Chair)
Mr Charles Toomey
Mr Jeremy Gore

There are no exemptions from trustee disclosures.

Independent examiner	Chedzoy Butterworth 2 Chartfield House Castle Street Taunton Somerset TA1 4AS
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Structure, governance and management

Action4Diabetes is a Charitable Incorporated Organisation (CIO) and has a 'Foundation' model constitution in accordance with Charity Commission regulations.

New Trustees are appointed by election from existing trustees.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

Purposes of the Charity

The Charity was established in 2016. Its purpose is to preserve and protect the health of children and young adults suffering from Type 1 Diabetes in Myanmar, Thailand, Laos, Vietnam, Cambodia and Malaysia and such other locations in South East Asia as the Trustees think fit, particularly but not exclusively, through the provision of medical supplies, educational support, organisational training, and financial assistance.

Principal Activities

Type 1 Diabetes (T1D) is an incurable condition that strikes indiscriminately. Action4Diabetes (A4D) has identified that thousands of young people with T1D in developing countries such as in South-East Asia die annually due to lack of diagnosis and access to essential medical supplies. In these countries, there is limited or no universal healthcare coverage. In addition to lack of access to essential medical supplies, there are often significant gaps in the required knowledge in the healthcare profession, amongst close family members and the individuals who are diagnosed with T1D. The mission of A4D is to 'give health and hope to disadvantaged young people with T1D in South-East Asia by ensuring free access to ongoing medical supplies, healthcare services and continuous education'.

In the sixth full year of operation until March 2022, we were faced with the challenge of Covid, which had an impact on our ability to execute some of our programmes and limited planned fund raising activities. Despite this we are delighted to report that we have continued to grow our cornerstone programme, the Clinic Support Programme. Alongside our partners, we provided on an ongoing basis, free medical supplies to over 650 young people suffering from T1D in Myanmar, Thailand, Laos, Vietnam, Cambodia and Malaysia. We had 530 young people on our programmes in 2020-21, so this is a 23% increase, and is a clear sign of the resilience and sustainability of the model we have adopted. The healthcare systems in these countries suffer from limited funding and capacity, and the population lacks access to universal healthcare coverage. The majority of the young people with T1D supported by A4D programmes are from low income families, so are unable to afford the essential medical supplies critical to their survival. A significant number of the patients live hundreds of miles from the nearest hospital where expert medical capability is available. In either case, patients cannot access the kind of lifesaving care and medical support that would be considered standard in the United Kingdom or Europe. Consequently, individual T1Ds, parents and guardians often suffer other associated physical and psychological issues. For them, A4D's Clinic Support Programme is an absolute lifeline, without which the children's prospects of survival would be extremely limited. We are delighted that through the tremendous commitment and efforts of our dedicated staff, volunteers and partners, these young people can look forward to continued support from A4D throughout their young lives up to the age of 25.

The very specific expertise of key individuals in A4D enables us to operate in a highly cost-effective manner. We source and purchase high quality medical supplies directly from reputable suppliers, rather than from hospitals or pharmacies, which would be considerably more costly. We then provide the medical supplies directly and free of charge to the T1Ds on our programme. At the same time, this approach ensures the provision of high-quality products, which are approved for use in each country, while keeping our spending transparent and efficient. At present over 88% of our annual expenditure is spent on activities that impact directly on T1Ds on our programme. A4D's management and administrative costs (6.2% of expenditure) are kept to the absolute minimum to ensure that our operations are well controlled and sustainable. We believe this is one of the most cost-effective economic models available. A4D's approach ensures that funds raised are spent in an extremely targeted and cost-effective manner, directly saving lives and delivering positive, measurable clinical outcomes.

The Trustees have acted in accordance with the Charity Commission's guidance on Public benefit.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

The following is a summary of the main achievements of the Charity in this last year, explaining how our work is making a difference to our beneficiaries.

Clinic Support Programme - (CSP)

CSP A4D provides free essential medical supplies to beneficiaries, including insulin, pens, needles, blood glucose meters, lancets, testing strips and HbA1C tests. As of March 2022, we partner directly with 27 government clinics, up from 23 in 2020-21: ten in Thailand, two in Myanmar, three in Vietnam, two in Laos, five in Cambodia and five in Malaysia. Through A4D, overall 659 young people with T1D continuously receive free medical supplies, up from 500 in 2020-21. In addition, we fund four junior support doctors to augment the activities of our partner diabetes clinics in Myanmar, Cambodia, Laos and Vietnam. As part of the ongoing control and tracking of the Clinic Support Programme, A4D monitor and track over 20 data points of relevant data for each individual T1D across all partner clinics, so we are able to assess the resource utilisation and outcomes associated with the delivery of the programme.

A total of 80 of the T1D on the CSP are individually supported through the Sponsor A Child Programme, which allows individuals or organisations to support a specific child with T1D for a year, at a cost of £370. There is no direct contact between the donor and the child or family. However, the donor receives a twice-yearly update on the child's progress from A4D.

The outlook for 2022-2023 is that we intend to expand the CSP to provide ongoing support to 750 young people with T1D. Furthermore, we are exploring the possibility of entering Indonesia and Philippines with partner organisations.

ASPIRE - Scholarship and Development

We realise that young adults with T1D need support which reaches beyond the provision of essential medical supplies. As a result of their condition, T1Ds can become marginalised in society. This leads to a lack of self-confidence and, as a consequence, they often struggle to establish a purpose and direction in life and achieve economic independence. We presently support three young adults on university courses in Thailand and have supported vocational training for one young adult each in Cambodia and Thailand.

The outlook for 2022-2023 is that we will expand this programme to support up to ten young adults across all the countries where A4D have established programmes.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Healthcare Professional Capacity Building.

According to the World Bank the global average percentage of national wealth (GDP) spent on healthcare is about 10%. In OECD countries, this is 12%. However, the average across the countries where A4D operates is less than 5% and as low as 2.9% in Laos. As a result of the lack of medical infrastructure in the region, we have identified the need to provide additional educational support for doctors and other healthcare professionals (HCP) directly involved in the diagnosis and care for young people with T1D. This has a direct and positive impact on the survival and quality of life of the patients enrolled on our programmes, with indirect benefits for other T1Ds who these HCP also care for. This year we launched a series of webinars under the leadership of Dr May Ng, our voluntary Chief Medical Advisor. Dr Ng is an Honorary Associate Professor at University of Liverpool in the UK, and holds a dual accreditation specialist qualification in General Paediatrics and Paediatric Endocrinology & Diabetes. She has published over 150 research papers and presented at more than 100 scientific meetings and is Editor-in-Chief of Diabetes Care for Children journal. Dr Ng is also a member of the Online Learning Committee for European Society of Paediatric Endocrinology (ESPE) and E-learning Committee for International Society of Paediatric and Adolescent Diabetes (ISPAD).

The webinars are made in a pre-recorded video format, which the HCPs can register for and watch at their convenience. The speakers are health experts from the UK and South-East Asia. The topics of the webinars are selected based on the results of an online survey run among HCPs in South-East Asia, addressing the unique needs related to the care and management of Type 1 Diabetes in the context of South East Asian countries. Besides this, we also organised the South-East Asia T1D Regional Network Meetings every 4 to 6 months, aiming to foster collaborative relationships in the arena of education, research and development of sustainable healthcare systems for Type 1 Diabetes. Ultimately this should help to improve the T1D health index and quality of care in South-East Asia. In 2021/22, we published one editorial paper in the UK Diabetes Care for Children and Young People Journal, highlighting the gaps in T1D care and introducing A4D's work in South-East Asia; and also four abstracts in Pediatric Diabetes Journal ISPAD 2021 and Endocrine Abstracts Journal, sharing insights on T1D care in Laos and basic outcomes from the A4D partnership with government hospitals in the South-East Asia region.

The outlook for 2022-2023 is that we anticipate running more webinars focused on T1D and to facilitate the publishing of a number of clinical reports and papers, in partnership with HCPs in the respective countries. We plan to submit four abstracts to ESPE and ISPAD Annual Congress, which will be later developed into full manuscripts for submission to medical journals.

HelloType1 - Digital Platform for T1D, Family Members and HCPs

HelloType1 is a ground-breaking initiative - an online platform which provides T1Ds and their supporters access to key treatment information in local languages. To our knowledge, no other organisation in South-East Asia has created anything like it either for T1Ds or any other medical-related conditions. We see the platform as the first step towards developing a digital ecosystem for T1Ds, caregivers and HCPs, which could truly revolutionise the delivery of care and support to save and empower people with T1D across South-East Asia. The traditional approach of publishing leaflets and distributing through clinics, although done with the best of intentions, has its limitations, as the information tends not to reach or engage the audience. A large proportion of people, even those with limited economic means, interact online in our target countries. We have identified the opportunity to provide access to carefully designed content online in local languages, to the community of people with T1D, their caregivers and local HCPs, via website and social media platforms. Following last year's launch of HelloType1 in the Khmer language in Cambodia, we have seen successful take up this year. Building on this success, we have prepared a launch plan, and identified a future funding source, to roll out HelloType1 across seven additional countries: initially Vietnam, Thailand and Malaysia, and later Myanmar, Laos, Philippines and Indonesia.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Diabetes Family Camps

During the reporting period, A4D did not organise any Diabetes Family Camps (DFC) as this proved to be impossible due to Covid restrictions. We will look for start these again as and when Covid restrictions on arranging meetings and travel make this possible.

The outlook for 2022 is that it is unlikely we will organise any DFC, however we are piloting some online interventions at specific clinics with a motivational webinar fronted by A4D Co-Founder, Jerry Gore.

Challenges in Myanmar

From early 2021, the security situation in Myanmar has had an impact on our operations there. The HCPs who work in our partner hospitals have been unable to function as normal, and communications and travel are also severely disrupted. In future, there may be delays in the import into Myanmar of foreign products - including medical supplies. We are making best efforts to ensure the ongoing provision of medical supplies to all T1Ds on our programmes and will continue to adapt to the situation as it evolves.

The outlook for 2022-23 for A4D activities in Myanmar is uncertain due to the unrest in the country. We anticipate challenges in maintaining support as usual for all the T1Ds that A4D support. We will however continuously strive to overcome the challenges in order to provide ongoing support for all enrolled T1Ds in Myanmar.

Financial review

At the end of its sixth year of operations, A4D is in a sound financial position. In 2021-22 we received £219,218 in income and donations and spent a total of £154,207, which resulted in a surplus for the year of £65,011. Charitable expenditure on our programmes was £145,066 (2021: £148,791), a slight decrease of £3,725 (2.6%). This was due to significant savings achieved on the cost of diabetes consumables, and the suspension of some activities due to the Covid 19 pandemic. The increase in fundraising fees was as a result of adjusting the strategy of fundraising onto utilising more online initiatives which attracted additional costs. At the end of the year we had total funds available to spend £276,397. We will continue to fundraise energetically to meet our expanding programmes. The Trustees judge that this is an excellent financial position to be in and that the Charity is a going concern.

Reserves

The funds held at the end of the year will be retained for expenditure on the Charity's activity in the year ahead. The Trustees' policy at this stage is:

(1) to build a limited buffer so that we can resource the needs of T1D children and young people on a continuing basis with as little risk as possible; and (2) to have the resources to expand our operations in the region.

Funds held as custodian trustee

There are no funds held by the Charity on behalf of others.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 27 June 2022 and signed on behalf of the board of trustees by:

Mr R H D Toomey
Trustee

Action4Diabetes

Independent Examiner's Report to the Trustees of Action4Diabetes

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Action4Diabetes ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving 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 financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Chedzoy Butterworth

Independent Examiner

2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

30 June 2022

Action4Diabetes

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	218,900	218,900	236,261
Investment income	5	318	318	473
Total income		<u>219,218</u>	<u>219,218</u>	<u>236,734</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	12,354	12,354	1,657
Expenditure on charitable activities	7	145,066	145,066	148,791
Other expenditure	8	(3,213)	(3,213)	12,156
Total expenditure		<u>154,207</u>	<u>154,207</u>	<u>162,604</u>
Net income and net movement in funds		<u>65,011</u>	<u>65,011</u>	<u>74,130</u>
Reconciliation of funds				
Total funds brought forward		211,386	211,386	137,256
Total funds carried forward		<u>276,397</u>	<u>276,397</u>	<u>211,386</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

Action4Diabetes

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		295,879		227,459
Creditors: amounts falling due within one year	10	<u>19,482</u>		<u>16,073</u>
Net current assets			<u>276,397</u>	<u>211,386</u>
Total assets less current liabilities			<u>276,397</u>	<u>211,386</u>
Net assets			<u>276,397</u>	<u>211,386</u>
Funds of the charity				
Unrestricted funds			<u>276,397</u>	<u>211,386</u>
Total charity funds	11		<u>276,397</u>	<u>211,386</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 June 2022, and are signed on behalf of the board by:

Mr R H D Toomey
Trustee

The notes on pages 10 to 14 form part of these financial statements.

Action4Diabetes

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Parkfield Road, Taunton, Somerset, TA1 4RL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in the current period have not required management to make judgements, estimates or assumptions that affect the amounts reported. This policy is continually reviewed decisions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2022

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations - gift aid tax credit	317	317	225	225
Donations - corporate	151,417	151,417	165,573	165,573
Donations - charitable grants	22,952	22,952	26,159	26,159
Donations - direct	10,320	10,320	14,292	14,292
Donations - fundraising platforms	33,894	33,894	30,012	30,012
	<u>218,900</u>	<u>218,900</u>	<u>236,261</u>	<u>236,261</u>

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable - Non UK	<u>318</u>	<u>318</u>	<u>473</u>	<u>473</u>

6. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Costs of raising donations and legacies - Donations	<u>12,354</u>	<u>12,354</u>	<u>1,657</u>	<u>1,657</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Laos	13,819	13,819	10,711	10,711
Myanmar	25,757	25,757	28,872	28,872
Thailand	17,223	17,223	22,852	22,852
Vietnam	5,822	5,822	8,353	8,353
Malaysia	1,544	1,544	4,575	4,575
Cambodia	35,793	35,793	24,251	24,251
Regional	9,594	9,594	7,442	7,442
Support costs	<u>35,514</u>	<u>35,514</u>	<u>41,735</u>	<u>41,735</u>
	<u>145,066</u>	<u>145,066</u>	<u>148,791</u>	<u>148,791</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank fees	655	655	720	720
Currency exchange rate (gains)/losses	(6,140)	(6,140)	8,996	8,996
Governance costs - Accountancy fees	<u>2,272</u>	<u>2,272</u>	<u>2,440</u>	<u>2,440</u>
	<u>(3,213)</u>	<u>(3,213)</u>	<u>12,156</u>	<u>12,156</u>

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2022

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,190	2,000
Trustee loan	13,987	13,988
Creditor - costs paid in advance	3,305	85
	<u>19,482</u>	<u>16,073</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>211,386</u>	<u>219,218</u>	<u>(154,207)</u>	<u>276,397</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>137,256</u>	<u>236,734</u>	<u>(162,604)</u>	<u>211,386</u>

12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2022 £
Current assets	295,879	295,879
Creditors less than 1 year	<u>(19,482)</u>	<u>(19,482)</u>
Net assets	<u>276,397</u>	<u>276,397</u>

	Unrestricted Funds	Total Funds
	£	2021 £
Current assets	227,459	227,459
Creditors less than 1 year	<u>(16,073)</u>	<u>(16,073)</u>
Net assets	<u>211,386</u>	<u>211,386</u>

Action4Diabetes

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Action4Diabetes

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations - gift aid tax credit	317	225
Donations - corporate	151,417	165,573
Donations - charitable grants	22,952	26,159
Donations - direct	10,320	14,292
Donations - fundraising platforms	33,894	30,012
	<u>218,900</u>	<u>236,261</u>
Investment income		
Bank interest receivable - Non UK	318	473
	<u>318</u>	<u>473</u>
Total income	<u>219,218</u>	<u>236,734</u>
Expenditure		
Costs of raising donations and legacies		
Just giving fees	360	562
Fund raising events	11,994	1,095
	<u>12,354</u>	<u>1,657</u>
Expenditure on charitable activities		
Medical services and supplies	63,525	66,178
Hospital and clinic services	25,075	81,893
School supplies and course fees	1,595	316
Medical contractors' fees	6,918	5,910
Patient subsistence	2,395	7,061
Patient travel expenses	450	1,256
TD1 online regional education	9,594	7,442
Support – contractor service fees	29,695	38,825
Support – administration office costs	538	490
Support – other fees	5,281	2,136
Support – medical training and courses	–	284
	<u>145,066</u>	<u>148,791</u>
Other expenditure		
Bank fees	655	720
Currency exchange rate (gains)/losses	(6,140)	8,996
Governance costs - Accountancy fees	2,272	2,440
	<u>(3,213)</u>	<u>12,156</u>
Total expenditure	<u>154,207</u>	<u>162,604</u>

Action4Diabetes

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Net income	<u>65,011</u>	<u>74,130</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Just giving fees	360	562
Fund raising events	<u>11,994</u>	<u>1,095</u>
	<u>12,354</u>	<u>1,657</u>
Costs of raising donations and legacies	<u><u>12,354</u></u>	<u><u>1,657</u></u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Laos		
Activities undertaken directly		
Laos medical supplies	13,436	7,664
Laos medical contractor	217	–
Laos patient subsistence	116	2,923
Laos patient travel expenses	50	124
	<u>13,819</u>	<u>10,711</u>
Support costs		
Support - contractor service fees	29,695	38,825
Support - administration office fees	538	490
Support - other fees	5,281	2,136
Support - medical training & courses	–	284
	<u>35,514</u>	<u>41,735</u>
Myanmar		
Activities undertaken directly		
Myanmar medical services	21,079	22,367
Myanmar medical contractor	3,354	5,910
Myanmar patient subsistence	1,196	204
Myanmar patient travel expenses	128	391
	<u>25,757</u>	<u>28,872</u>
Thailand		
Activities undertaken directly		
Thailand medical services	15,118	19,962
Thailand school supplies & course fees	804	316
Thailand patient subsistence	1,083	2,400
Thailand patient travel expenses	218	174
	<u>17,223</u>	<u>22,852</u>
Vietnam		
Activities undertaken directly		
Vietnam medical services	5,554	8,353
Vietnam medical contractor	268	–
	<u>5,822</u>	<u>8,353</u>
Malaysia		
Activities undertaken directly		
Malaysia medical services	<u>1,544</u>	<u>4,575</u>
Cambodia		
Activities undertaken directly		
Cambodia medical services	6,794	3,257
Cambodia clinic support	25,075	18,893
Cambodia school supplies & course fees	791	–
	<u>32,660</u>	<u>22,150</u>
Carried forward	32,660	22,150

Action4Diabetes

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Brought forward	32,660	22,150
Cambodia medical contractor	3,079	–
Cambodia patient subsistence	–	1,534
Cambodia patient travel expenses	54	567
	<u>35,793</u>	<u>24,251</u>
Regional		
<i>Activities undertaken directly</i>		
Regional T1D Online Education	<u>9,594</u>	<u>7,442</u>
Expenditure on charitable activities	<u>145,066</u>	<u>148,791</u>

Accounts

CHARITY REGISTRATION NUMBER: 1166447

Action4Diabetes
Unaudited Financial Statements
31 March 2021

CHEDZOY BUTTERWORTH
Accountants & business advisors
2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

Action4Diabetes

Financial Statements

Year ended 31 March 2021

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Action4Diabetes

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Action4Diabetes
Charity registration number	1166447
Principal office	9 Parkfield Road Taunton Somerset TA1 4RL

The trustees

Mr R H D Toomey
Mr C E Toomey
Mr J M O'Brien-Gore

Reference and Administrative Details:

Charity Name:

Action4Diabetes, also known as A4D, registered as a charity with the Charity Commission (England and Wales) as Charity Number 1166447.

Trustees:

Mr Richard Toomey (Chair)
Mr Charles Toomey
Mr Jeremy Gore

There are no exemptions from trustee disclosures.

Independent examiner	Chedzoy Butterworth 2 Chartfield House Castle Street Taunton Somerset TA1 4AS
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Structure, governance and management

Action4Diabetes is a Charitable Incorporated Organisation (CIO) and has a 'Foundation' model constitution in accordance with Charity Commission regulations.

New Trustees are appointed by election from existing trustees.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

Purposes of the Charity

The Charity was established in 2016 as Action for Diabetics. During the year, the trustees decided to change the Charity's name to Action4Diabetes with effect April 2021. In every other respect the Charity remains the same, including its purpose: to preserve and protect the health of children and young adults suffering from Type 1 Diabetes in Myanmar, Thailand, Laos, Vietnam, Cambodia and Malaysia and such other locations in South East Asia as the Trustees think fit, particularly but not exclusively, through the provision of financial assistance, support, and the organisation of training.

Main Activities

Type 1 Diabetes (T1D) is an incurable condition that strikes indiscriminately. Action4Diabetes (A4D) has identified that thousands of young people with T1D in developing countries such as in South East Asia are dying annually due to lack of diagnosis and access to essential medical supplies. In these countries, there is limited or indeed no universal healthcare coverage as we know it in the United Kingdom. In addition to lack of access to essential medical supplies, there are significant gaps in the required knowledge in the healthcare profession, amongst close family members and the individuals who are diagnosed with T1D. The mission of A4D is to 'Save and Empower young people with T1D in South East Asia.

In the fifth full year of operation until March 2021, we were faced with the unique challenge of Covid, which has had an impact on our ability to execute some of our programmes and limited planned fund raising activities. Despite this we are delighted to report that we have continued to grow our cornerstone programme, the Clinic Support Programme, where we provide on an ongoing basis free medical supplies to over 530 young people suffering from T1D in Myanmar, Thailand, Laos, Vietnam, Cambodia and Malaysia. This is a 17% increase over last year, and is a clear sign of the resilience and sustainability of the model we have adopted. The healthcare systems in these countries suffer from limited funding and capacity, and lack universal healthcare coverage. The majority of the young people with T1D supported by A4D programmes are from low income families, so are unable to afford the essential medical supplies critical to their survival. A significant number of the patients live hundreds of miles from the nearest hospital where expert medical capability is available. In either case, patients cannot access the kind of lifesaving care and medical support that would be considered standard in the United Kingdom or Europe. Consequently, individual T1Ds, parents and guardians often suffer physical and psychological issues. A4D's Clinic Support Programme is an absolute lifeline, without which the children's prospects of survival would be extremely limited. We are delighted that through the tremendous commitment and efforts of our dedicated staff, volunteers and partners, these young people can look forward to continued support from A4D throughout their young lives up to the age of 25.

The very specific expertise of key individuals in A4D enables us to operate in a highly cost-effective manner. We purchase high quality medical supplies directly from reputable suppliers, rather than from hospitals or pharmacies, which would be considerably more costly. We then provide the medical supplies directly and free of charge to the T1Ds on our programme. At the same time, this approach ensures the provision of high-quality products, while keeping our spending transparent and efficient. At present 93% of our annual expenditure is spent on activities that impact directly on T1Ds on our programme. A4D's management and administrative costs are kept to the absolute minimum to ensure that our operations are well controlled and sustainable. We believe this is one of the most cost-effective economic models available. A4D's approach ensures that funds raised are spent in an extremely targeted and cost-effective manner, directly saving lives and delivering positive, measurable clinical outcomes.

The Trustees have acted in accordance with the Charity Commission's guidance on Public benefit.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance

The following is a summary of the main achievements of the Charity in this last year, explaining how our work is making a difference to our beneficiaries.

Clinic Support Programme - CSP

A4D provides free essential medical supplies to beneficiaries, including insulin, pens, needles, blood glucose meters, lancets, testing strips and HBA1C tests. As of March 2021, we partner directly with 23 government clinics, up from 20 in 2019-20: ten in Thailand, two in Myanmar, one in Vietnam, two in Laos, four in Cambodia and four in Malaysia. Through A4D, overall 530 young people with T1D continuously receive free medical supplies, up from 450 in 2019-20. In addition, we fund three junior support doctors to work in the Diabetes Clinics in Yangon and Mandalay Children's Hospitals, and in Cambodia. As part of the ongoing control and tracking of the Clinic Support Programme, A4D monitor and track over 20 data points of relevant data for each individual T1D, and each individual clinic, so we are able to assess the resource utilisation and outcomes associated with the delivery of the programme.

A total of 70 of the T1D supported through the CSP are individually supported through the Sponsor a Child Programme. This enables individuals or organisations to support a specific child with T1D for a year, at a cost of £450. There is no direct contact between the donor and the child or family. However, the donor receives a twice yearly update on the child's progress from A4D.

The outlook for 2021 is that we will expand CSP to provide ongoing support to 700 young people with T1D and are exploring entering Indonesia with a partner organisation.

ASPIRE - Scholarship and Development

We realise that young adults with T1D need support, which goes beyond the provision of essential medical supplies. As a result of their condition, they can become marginalised in society. This leads to a lack of self-confidence and they often struggle to establish a purpose and direction in life and achieve economic independence. We presently support five young adults on university courses in Thailand, and have supported vocational training in Cambodia. The outlook for 2021 is that we will expand this programme to support up to ten young adults in Thailand and possibly Malaysia and Cambodia.

Healthcare Professional Capacity Building.

According to the World Bank the global average percentage of national wealth (GDP) spent on healthcare is about 10%. In OECD countries, this is 12%. However, the average across the countries where A4D operates is less than 5% and as low as 2.9% in Laos. As a result of the lack of medical infrastructure in the region, we have identified the need to provide additional educational support for doctors and other healthcare professionals (HCP) directly involved in caring for young people with T1D. This has a direct and positive impact on the survival and quality of life of the patients enrolled on our programmes, with indirect benefits for other T1Ds who these HCP also care for. This year we were unable to run any of the planned programmes due to Covid.

The outlook for 2021-22 is that we anticipate moving away from face to face training and are in the process of developing an online training syllabus for HCPs. This will be delivered through a range of webinars both live and pre recorded and will be tailored specifically to topics relating to young T1Ds.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

HelloType1 - Digital Platform for T1D and Family Members

We realised that in the countries in which we operate there is limited availability of information for patients and family members about living with T1D. The traditional approach of publishing leaflets and distributing through clinics, although done with the best of intentions, is of limited impact, as the information tends not to reach or engage the audience. With so many people interacting online in our target countries, we believe there is scope to provide access to carefully designed content online in local languages, for T1D, caregivers and local HCPs. This year we successfully launched HelloType1 in the Khmer language in Cambodia to address this opportunity.

The outlook for 2021-22 is that we will roll out the platform in Vietnam and Malaysia, provided we can identify a partner organisation to fund it. HelloType1 is a ground-breaking initiative, and there is no other organisation in South East Asia that has created anything like this either for T1Ds or any other medical-related conditions. We see the platform as the first step towards developing a digital ecosystem for T1Ds, caregivers and HCPs, which could truly revolutionise the delivery of care and support to save and empower people with T1D across South East Asia.

Diabetes Family Camps - DFC.

During the reporting period, A4D did not organise any Diabetes Family Camps as this proved to be impossible due to Covid restrictions. We will look for start these again as and when Covid restrictions on arranging meetings and travel make this possible.

The outlook for 2021 is that it is unlikely we will organise and DFC, however we are piloting some online interventions at specific clinics with a motivational webinar fronted by A4D Co-Founder, Jerry Gore.

Challenges in Myanmar

From early 2021, the civil unrest in Myanmar is having an impact on our operations there. The HCPs who work in our partner hospitals have been unable to function as normal, communications and travel is also severely disrupted. In future, there may be delays in the import of foreign products - including medical supplies - into the country. We are making best efforts to ensure the ongoing provision of medical supplies to all T1Ds on our programmes, and will continue to adapt to the situation as it evolves.

The outlook for 2021 for A4D activities in Myanmar is extremely uncertain due to the turmoil in the country. It can be assumed that there will be challenges in maintaining support as usual for all T1Ds, supported by A4D. We will however continuously strive to overcome the challenges in order to provide ongoing support for all enrolled T1Ds in Myanmar.

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

At the end of its fifth year of operations, A4D is in a sound financial position. In 2020-21 we received £236,733 in income and donations and spent £162,603, which resulted in a surplus for the year of £74,130. Charitable expenditure on our programmes was £151,230 (2019: £188,466), a reduction of £37,236. This was due to significant savings on the cost of diabetes consumables and the temporary cancellations of certain activities due to the pandemic. At the end of the financial year we had total funds available to spend of £211,386, an increase of £74,130 on 2019, but as we are expanding, we continue to fundraise energetically to meet our expanding programmes. The Trustees judge that this is an excellent financial position to be in and that the Charity is a going concern.

Reserves

The funds held at the end of the year of £211,386 will be retained for expenditure on the Charity's activity in the year ahead. The Trustees' policy at this stage is:

(1) to build a limited buffer so that we can resource the needs of T1D children and young people on a continuing basis with as little risk as possible; and (2) to have the resources to expand our operations in the region.

Funds held as custodian trustee

There are no funds held by the Charity on behalf of others.

The trustees' annual report was approved on 27 May 2021 and signed on behalf of the board of trustees by:

Mr R H D Toomey
Trustee

Action4Diabetes

Independent Examiner's Report to the Trustees of Action4Diabetes

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Action4Diabetes ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving 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 financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Chedzoy Butterworth
Independent Examiner

2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

24 June 2021

Action4Diabetes

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	236,260	236,260	197,030
Investment income	5	473	473	263
Total income		<u>236,733</u>	<u>236,733</u>	<u>197,293</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	1,657	1,657	3,753
Expenditure on charitable activities	7	151,230	151,230	188,466
Other expenditure	8	9,716	9,716	2,660
Total expenditure		<u>162,603</u>	<u>162,603</u>	<u>194,879</u>
Net income and net movement in funds		<u>74,130</u>	<u>74,130</u>	<u>2,414</u>
Reconciliation of funds				
Total funds brought forward		137,256	137,256	134,842
Total funds carried forward		<u>211,386</u>	<u>211,386</u>	<u>137,256</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

Action4Diabetes

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	11	–		2,684
Cash at bank and in hand		227,459		152,025
		<u>227,459</u>		<u>154,709</u>
Creditors: amounts falling due within one year	12	<u>16,073</u>		<u>17,453</u>
Net current assets			211,386	137,256
Total assets less current liabilities			<u>211,386</u>	<u>137,256</u>
Net assets			<u>211,386</u>	<u>137,256</u>
Funds of the charity				
Unrestricted funds			211,386	137,256
Total charity funds	13		<u>211,386</u>	<u>137,256</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 May 2021, and are signed on behalf of the board by:

Mr R H D Toomey
Trustee

The notes on pages 9 to 13 form part of these financial statements.

Action4Diabetes

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Parkfield Road, Taunton, Somerset, TA1 4RL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in the current period have not required management to make judgements, estimates or assumptions that affect the amounts reported. This policy is continually reviewed decisions are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2021

3. Accounting policies (continued)

Financial instruments (continued)

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations - direct	226,617	226,617	164,321	164,321
Donations - just giving	3,471	3,471	17,844	17,844
Donations - gift aid tax credit	225	225	25	25
Donations - my donate	–	–	2,138	2,138
Donations - Virgin money giving	5,947	5,947	12,702	12,702
	<u>236,260</u>	<u>236,260</u>	<u>197,030</u>	<u>197,030</u>

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2021

5. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable - Non UK	<u>473</u>	<u>473</u>	<u>263</u>	<u>263</u>

6. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies - Donations	<u>1,657</u>	<u>1,657</u>	<u>3,753</u>	<u>3,753</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Laos	10,711	10,711	23,852	23,852
Myanmar	28,872	28,872	33,418	33,418
Thailand	22,852	22,852	34,069	34,069
Vietnam	8,353	8,353	11,754	11,754
Malaysia	4,575	4,575	19,607	19,607
Cambodia	31,693	31,693	36,045	36,045
Support costs	<u>44,490</u>	<u>44,490</u>	<u>29,721</u>	<u>29,721</u>
	<u>151,230</u>	<u>143,788</u>	<u>188,466</u>	<u>188,466</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Other expenditure - bank fees	720	720	208	208
Other expenditure - exchange rate variance	<u>8,996</u>	<u>8,996</u>	<u>2,452</u>	<u>2,452</u>
	<u>9,716</u>	<u>9,716</u>	<u>2,660</u>	<u>2,660</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,440</u>	<u>1,770</u>

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2021

11. Debtors

	2021	2020
	£	£
Prepayments and accrued income	—	2,684

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	85	1,926
Accruals and deferred income	2,000	1,540
Trustee loan	13,988	13,987
	<u>16,073</u>	<u>17,453</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>137,256</u>	<u>236,733</u>	<u>(162,603)</u>	<u>211,386</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>134,842</u>	<u>197,293</u>	<u>(194,879)</u>	<u>137,256</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2021
	£	£
Current assets	227,459	227,459
Creditors less than 1 year	(16,073)	(16,073)
Net assets	<u>211,386</u>	<u>211,386</u>

	Unrestricted Funds	Total Funds
	£	2020
	£	£
Current assets	154,709	154,709
Creditors less than 1 year	(17,453)	(17,453)
Net assets	<u>137,256</u>	<u>137,256</u>

Action4Diabetes

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Action4Diabetes

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations - direct	226,617	164,321
Donations - just giving	3,471	17,844
Donations - gift aid tax credit	225	25
Donations - my donate	—	2,138
Donations - Virgin money giving	5,947	12,702
	<u>236,260</u>	<u>197,030</u>
 Investment income		
Bank interest receivable - Non UK	<u>473</u>	<u>263</u>
 Total income	<u>236,733</u>	<u>197,293</u>

Action4Diabetes

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Costs of raising donations and legacies		
Just giving fees	562	562
Fund raising events	1,095	3,066
Subscription fees	—	125
	<u>1,657</u>	<u>3,753</u>
 Expenditure on charitable activities		
Medical services	66,178	81,421
Hospital & clinic services	18,893	32,598
Meeting costs	—	2,846
Website costs	7,442	-
Doctors' fees	5,910	8,958
Patient subsistence	7,061	3,908
Travel expenses	1,256	14,167
Diabetes camp costs	—	14,847
Schooling costs	316	-
Governance - accountancy fees	2,439	1,770
Support - office & administration	490	467
Support - medical training & courses	284	-
Support - travel costs	—	117
Support - other costs	2,136	4,586
Support - admin staff	38,825	22,781
	<u>151,230</u>	<u>188,466</u>
 Other expenditure		
Other expenditure - bank fees	720	208
Other expenditure - exchange rate variance	8,996	2,452
	<u>9,716</u>	<u>2,660</u>
 Total expenditure	<u>162,603</u>	<u>194,879</u>
 Net income	<u>74,130</u>	<u>2,414</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Just giving fees	562	562
Fund raising events	1,095	3,066
Subscriptions	—	125
	<u>1,657</u>	<u>3,753</u>
 Costs of raising donations and legacies	 <u>1,657</u>	 <u>3,753</u>

Action4Diabetes

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Laos		
<i>Activities undertaken directly</i>		
Laos medical supplies	7,664	17,085
Laos meeting costs	–	67
Laos patient subsistence	2,923	1,284
Laos travel expenses	124	810
Laos diabetes camp	–	4,606
	<u>10,711</u>	<u>23,852</u>
<i>Support costs</i>		
Support - admin staff	38,825	22,781
Support - administration office fees	490	467
Support - travel fees	–	117
Support - other fees	2,136	4,586
Support - medical training & courses	284	–
	<u>41,735</u>	<u>27,951</u>
Myanmar		
<i>Activities undertaken directly</i>		
Myanmar medical services	22,367	21,948
Myanmar doctor fees	5,910	8,958
Myanmar patient subsistence	204	301
Myanmar travel expenses	391	902
Myanmar diabetes camp	–	1,309
	<u>28,872</u>	<u>33,418</u>
Thailand		
<i>Activities undertaken directly</i>		
Thailand medical services	19,962	22,716
Thailand meeting costs	–	2,779
Thailand patient subsistence	2,400	2,113
Thailand travel expenses	174	4,085
Thailand diabetes camp	–	2,376
Thailand school supplies & course fees	316	–
	<u>22,852</u>	<u>34,069</u>
Vietnam		
<i>Activities undertaken directly</i>		
Vietnam medical services	8,353	11,754
Malaysia		
<i>Activities undertaken directly</i>		
Malaysia medical services	4,575	5,464
Malaysia patient subsistence	–	210
Malaysia travel expenses	–	8,241
Malaysia diabetes camp	–	5,692
	<u>4,575</u>	<u>19,607</u>
Carried forward	4,575	19,607

Action4Diabetes

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Brought forward	4,575	19,607
	<u>4,575</u>	<u>19,607</u>
Cambodia		
<i>Activities undertaken directly</i>		
Cambodia medical services	3,257	2,454
Cambodia clinic support	18,893	32,598
Cambodia patient subsistence	1,534	–
Cambodia travel expenses	567	129
Cambodia diabetes website	7,442	-
Cambodia diabetes camp	–	864
	<u>31,693</u>	<u>36,045</u>
Governance costs		
Accountancy fees	2,439	1,770
	<u>2,439</u>	<u>1,770</u>
Expenditure on charitable activities	<u>151,230</u>	<u>188,466</u>