

Action4Diabetes
Unaudited Financial Statements
31 March 2022

CHEDZOY BUTTERWORTH
Accountants & business advisors
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Taunton
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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 |
|-----------------------------|--|

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.

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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 | | |
| <i>Activities undertaken directly</i> | | |
| 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> |
| <i>Support costs</i> | | |
| 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 | | |
| <i>Activities undertaken directly</i> | | |
| 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 | | |
| <i>Activities undertaken directly</i> | | |
| 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 | | |
| <i>Activities undertaken directly</i> | | |
| Vietnam medical services | 5,554 | 8,353 |
| Vietnam medical contractor | 268 | – |
| | <u>5,822</u> | <u>8,353</u> |
| Malaysia | | |
| <i>Activities undertaken directly</i> | | |
| Malaysia medical services | 1,544 | 4,575 |
| Cambodia | | |
| <i>Activities undertaken directly</i> | | |
| 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> |
