

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

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

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
-----------------------------	--

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	444	444	318	318

6. Costs of raising donations and legacies

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

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	52,380	52,380	35,514	35,514
	228,317	228,317	145,066	145,066

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	2,640	2,640	2,272	2,272
	(19,424)	(19,424)	(3,213)	(3,213)

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>