

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

---

	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
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	21

---

# 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				
<b>Income and endowments</b>					
Donations and legacies	4	133,085	314,816	447,901	204,234
Investment income	5	638	—	638	444
<b>Total income</b>		<u>133,723</u>	<u>314,816</u>	<u>448,539</u>	<u>204,678</u>
<b>Expenditure</b>					
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)
<b>Total expenditure</b>		<u>220,110</u>	<u>115,752</u>	<u>335,862</u>	<u>231,225</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(86,387)</u>	<u>199,064</u>	<u>112,677</u>	<u>(26,547)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		249,850	—	249,850	276,397
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>				
Debtors	10	2,457		–
Cash at bank and in hand		363,820		252,490
		<u>366,277</u>		<u>252,490</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>3,750</u>		<u>2,640</u>
<b>Net current assets</b>			362,527	249,850
<b>Total assets less current liabilities</b>			<u>362,527</u>	<u>249,850</u>
<b>Net assets</b>			<u>362,527</u>	<u>249,850</u>
<b>Funds of the charity</b>				
Restricted funds			199,064	–
Unrestricted funds			<u>163,463</u>	<u>249,850</u>
<b>Total charity funds</b>	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 £
<b>Donations</b>			
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 £
<b>Donations</b>			
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 £	<b>Total Funds 2024 £</b>	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 £	<b>Total Funds 2024 £</b>
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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
 <b>Investment income</b>		
Bank interest receivable - Non UK	<u>638</u>	<u>444</u>
 <b>Total income</b>	<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 £
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
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>
 <b>Expenditure on charitable activities</b>		
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>
 <b>Other expenditure</b>		
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>
 <b>Total expenditure</b>	<u><u>335,862</u></u>	<u><u>231,225</u></u>
 <b>Net income/(expenditure)</b>	<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 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
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>
 <b>Costs of raising donations and legacies</b>	 <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 £
<b>Expenditure on charitable activities</b>		
<b>Laos</b>		
<b>Activities undertaken directly</b>		
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>
<b>Support costs</b>		
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>
<b>Myanmar</b>		
<b>Activities undertaken directly</b>		
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>
<b>Thailand</b>		
<b>Activities undertaken directly</b>		
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>
<b>Vietnam</b>		
<b>Activities undertaken directly</b>		
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>
<b>Malaysia</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Cambodia</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Regional</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Philippines</b>		
<b><i>Activities undertaken directly</i></b>		
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>
<b>Expenditure on charitable activities</b>	<u>311,187</u>	<u>228,317</u>