

CHARITY REGISTRATION NUMBER: 1166447

Action4Diabetes
Unaudited Financial Statements
31 March 2025

CHEDZOY BUTTERWORTH
Accountants & business advisors
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Castle Street
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Action4Diabetes

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	2
Independent examiner's report to the trustees	11
Statement of financial activities	12
Statement of financial position	13
Notes to the financial statements	14
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	25

Action4Diabetes

Trustees' Annual Report

Year ended 31 March 2025

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

Reference and administrative details

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

The trustees

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

Charity Name:

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

There are no exemptions from trustee disclosures.

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

Trustees' Annual Report (*continued*)

Year ended 31 March 2025

Structure, governance and management

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

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

Objectives and activities

Purposes of the Charity

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

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

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

Principal Activities and Achievements

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

Public Benefit

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

Achievements and performance

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

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Clinic Support Programme

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

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

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

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

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

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

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

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

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

HelloType1 - Digital T1D Educational Platform

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

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

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

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

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

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

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

T1D Camps

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

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

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

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

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

ASPIRE - Scholarship and Personal Development

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

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

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

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

Action4Diabetes

Trustees' Annual Report (*continued*)

Year ended 31 March 2025

Achievements and performance (*continued*)

Health Capacity Building

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

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

Our core training offerings for HCPs include:

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

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

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

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

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

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

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Research and Advocacy

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

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

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

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

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

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

Country Update: Myanmar

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

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

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

Action4Diabetes

Trustees' Annual Report (*continued*)

Year ended 31 March 2025

Achievements and performance (*continued*)

Outlook in 2025-26

In 2025-26, our main goals include:

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

Fundraising

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

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

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

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

Financial review

Results

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

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

Action4Diabetes

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Reserves

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

Funds held as custodian trustee

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

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

Mr R H D Toomey
Trustee

Action4Diabetes

Independent Examiner's Report to the Trustees of Action4Diabetes

Year ended 31 March 2025

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

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Chedzoy Butterworth
Independent Examiner

2 Chartfield House
Castle Street
Taunton
Somerset
TA1 4AS

9 September 2025

Action4Diabetes

Statement of Financial Activities

Year ended 31 March 2025

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

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

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

Action4Diabetes

Statement of Financial Position

31 March 2025

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

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

Mr R H D Toomey
Trustee

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

Action4Diabetes

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Financial instruments

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

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

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

4. Donations and legacies

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

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

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

5. Investment income

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

6. Costs of raising donations and legacies

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

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

Action4Diabetes

Notes to the Financial Statements (continued)

Year ended 31 March 2025

7. Expenditure on charitable activities by fund type

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

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

8. Other expenditure

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

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

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Independent examination fees

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

10. Trustee remuneration and expenses

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

11. Debtors

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

12. Creditors: amounts falling due within one year

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

13. Analysis of charitable funds

Unrestricted funds

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

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Analysis of charitable funds *(continued)*

Restricted funds

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

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

Education and Training Fund

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

Countries Fund

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

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

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

Action4Diabetes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	192,427	367,242	559,669
Creditors less than 1 year	(10,395)	(1,664)	(12,059)
Net assets	<u>182,032</u>	<u>365,578</u>	<u>547,610</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	366,277	–	366,277
Creditors less than 1 year	(3,750)	–	(3,750)
Net assets	<u>362,527</u>	<u>–</u>	<u>362,527</u>

Action4Diabetes

Management Information

Year ended 31 March 2025

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

Action4Diabetes

Detailed Statement of Financial Activities

Year ended 31 March 2025

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

Action4Diabetes

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

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

Action4Diabetes

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

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

Action4Diabetes

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

Year ended 31 March 2025

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

Action4Diabetes

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 31 March 2025

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

Action4Diabetes

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

Year ended 31 March 2025

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