CHARITY REGISTRATION NUMBER: 1166447

Action4Diabetes

Unaudited Financial Statements

31 March 2026

CHEDZOY BUTTERWORTH
Accountants & business advisors
Creech Castle Business Centre
The Keep
Taunton
Somerset
TA1 2DX

Action4Diabetes

Financial Statements

Year ended 31 March 2026

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Action4Diabetes

Trustees' Annual Report

Year ended 31 March 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

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

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.

There are no exemptions from trustee disclosures.

Independent examiner	Chedzoy Butterworth Creech Castle Business Centre The Keep Taunton Somerset TA1 2DX

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 2026. 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, but which normally presents in childhood. In developing low-middle-income-countries (LMICs) 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 (HCPs), the relevant local authorities, 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 provide free, life-saving medical resources and support systems for disadvantaged young people with T1D. In parallel, we focus on identifying long term sustainable solutions to achieve policy change and elevated levels of health equity for people with T1D. Our approach involves building strong partnerships with governments, local and international NGOs, HCPs and industry stakeholders.

Principal Activities and Achievements

2025-26 marked another year of solid progress for A4D, with steady advancement across programme delivery, financial stability, and strategic partnerships. We expanded the reach and impact of our core initiatives across 7 countries, including the Clinic Support Programme in the Philippines. We continued to scale HelloType1 as the leading digital education platform, dedicated to supporting the T1D community. Alongside this, we expanded its face-to-face educational components, including T1D Camps and peer support activities.

Alongside programme growth, we deepened our research and advocacy efforts, contributing to the global evidence base and advancing regional dialogue on improving access to care. These efforts continue to strengthen A4D's role as a recognised voice and effective partner in promoting inclusive and sustainable systems-level approaches to T1D care across the region and beyond.

As we look ahead, we have refined our vision and mission to address both the evolving needs of the T1D community and our long-term ambition.

Vision: *Equitable and sustainable access to healthcare for people with Type 1 Diabetes*.

Mission: *To close gaps in Type 1 Diabetes care across South-East Asia through access to essential medical resources, education and empowerment, strong partnerships, and policy change that advances health equity*.

We also renewed our strategy towards 2030, focusing on five key pillars: 1 -Access to Supplies, 2 - T1D Empowerment, 3 - Healthcare Capacity, 4 - Research & Policy, and 5 - Operational Excellence. This framework will give us additional focus and accountability and drive our priorities and resource allocation from 2026-27 onwards. It will guide us as we continue to work with partners in each country and across the region, we will aim to close critical gaps in care and establish sustainable healthcare systems to achieve health equity for T1Ds in the countries where we operate.

Objectives and activities *(continued)*

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.

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 2026, we partner directly with 46 government clinics across the region, benefiting 1,119 young people with T1D, a 13% 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 T1D across all partner clinics. This ensures accountability in supply distribution and enables data-driven assessments of treatment outcomes and resource utilisation.

Our impact 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 defined partner public health clinics-ensuring transparency, consistency, and efficiency, and that the supplies are solely utilised for the exact purpose they have been provided.

In Laos, our collaboration with Eli Lilly and Company continues to deliver impact. Since its launch in 2023, through insulin donations facilitated by Direct Relief, A4D has supplied human insulin and insulin analogues to all T1Ds in the country, aligned with international treatment standards. The programme lasts until 2030. During the reporting period, we supported 82 T1Ds. 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 practice.

In Myanmar, since 2024, A4D has collaborated with the Changing Diabetes in Children (CDiC) programme, a global initiative by Novo Nordisk, to help sustain human insulin availability amid ongoing importation challenges linked to tightened government licensing controls. This partnership has been instrumental in preventing disruptions to human insulin supply and ensuring continuity of treatment for over 330 young people with T1D. We remain deeply grateful to Novo Nordisk and the CDiC programme team for their timely support and continued commitment in a highly complex and constrained environment.

In 2025-26, A4D extended this collaboration with Novo Nordisk to Cambodia, supporting nearly 270 young people with T1D, applying the same model to strengthen continuity of care. Next year we will explore opportunities for a similar arrangement in the Philippines.

Achievements and performance ***(continued)***

In the Philippines, A4D launched the CSP in June 2024, supported by funding from The Leona M. and Harry B. Helmsley Charitable Trust. The programme has since expanded to 12 partner clinics, supporting 181 young people with T1D. These clinics are distributed across the country, including rural areas in Luzon, the Visayas, and Mindanao, improving access to care for those facing significant geographical and systemic barriers. This expansion has laid 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 selected young people with T1D in the Philippines, laying the groundwork for lasting improvements in access, outcomes, and health equity. The programme is on track to reach approximately 300 young people with T1D in Q1 2026-27.

Looking ahead to 2026-27, we aim to maintain support for approximately 1,400 young people with T1D across the region. This will be underpinned by our strengthened focus on the Access to Supplies pillar, with the objective of ensuring sustainable access to essential medicines, technologies, and monitoring tools in selected partner clinics through multiple sources. This includes improving equity and continuity of access, building local capacity in procurement and supply chain management, and working with local and provincial stakeholders to integrate essential T1D supplies into routine budgets, while continuing to advocate for national universal health coverage (UHC) as the long-term goal.
With a continued focus on quality, data integrity, and strong multi-sector partnerships, A4D remains committed to delivering sustainable, high-impact care for vulnerable T1D communities across South-East Asia.

HelloType1 - Digital Platform for T1D Educational

HelloType1 is A4D's flagship digital platform, forming the backbone of a growing regional ecosystem for T1D education across South-East Asia. Since its launch in 2021, it has developed into a trusted resource for young people with T1D, caregivers and HCPs, providing accessible, locally relevant educational content and practical self-management tools.

Recognising the limitations of traditional clinic-based education, we designed HelloType1 to reach users directly online, leveraging high mobile phone and social media use across the region. The platform remains central to A4D's long-term strategy to build an integrated, data-informed digital ecosystem that strengthens access to education and supports more connected, continuous learning for the T1D community.

In 2025-26, HelloType1 reached over 69,000 users across the region (+74% vs last year), reflecting sustained demand for reliable and accessible T1D information. Stronger cross-country engagement and continued optimisation of social media outreach supported and enabled this growth, particularly through formats tailored to younger audiences and evolving digital platform trends.

Platform development remained a key focus, with ongoing improvements in user experience, content discoverability, and data analytics, enabling more responsive delivery and deeper insight into user needs across countries. We are deeply grateful to Eli Lilly and the International Society for Pediatric and Adolescent Diabetes (ISPAD) for their continued support, which has been instrumental in expanding HelloType1's reach and strengthening its foundation for digital T1D education across the region.

Looking ahead, HelloType1 will continue to scale across South-East Asia following its launch in Indonesia and the Philippines, with a target of reaching over 80,000 users. We will further strengthen country-level presence through local partnerships and continuous adaptation of digital content to ensure cultural and contextual relevance. This expansion will reinforce A4D's regional digital ecosystem, integrating education, engagement, and data to improve outcomes for people living with T1D.

Achievements and performance ***(continued)***

T1D Camps and Peer Initiatives

While digital platforms play a central role in reaching and educating the T1D community, in-person engagement remains essential for strengthening confidence, reinforcing self-management skills, and building lasting peer support networks. These interactions create safe spaces for shared learning and connection, contributing to longer-term behavioural change and improved wellbeing.

In 2025-26, we conducted 12 T1D Camps across the region, reaching over 460 participants. In addition, there were 16 peer support activities, engaging 225 participants. Feedback across both initiatives remained highly positive, with strong satisfaction and continued interest in participation.

All these activities were implemented in close collaboration with partner hospitals and local medical societies, strengthening national ownership and integration within health systems. We are especially grateful to Sanofi Global Health Unit (GHU) for its support, which enabled delivery in Cambodia, Laos, and Myanmar.

These events do not only benefit the participant audience; they also contribute to capacity building for HCPs, who are actively involved in planning and facilitation. This strengthens local expertise in T1D education and supports the longer-term sustainability of T1D care.

In the 2026-27, A4D aims to organise 9 T1D Camps and 30 peer support activities, reaching over 750 participants across the region. 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 to overcome social and economic barriers, enabling access to education and vocational training alongside personal development and independence.

In 2025-26, ASPIRE supported six young adults with T1D (five in academic programmes and one in vocational training), with two completed and four ongoing.

Beyond financial assistance, participants are encouraged to share their lived experiences as emerging T1D advocates, helping to inspire younger children and strengthen community awareness.

We are deeply grateful to Novo Nordisk Pharma Thailand for its support of students in Thailand, including collaboration on a documentary highlighting the journey of one ASPIRE participant, which further amplified visibility and engagement within the T1D community.

Looking ahead, ASPIRE will continue to support existing students through to completion of their studies, with new applications assessed on a case-by-case basis. The programme remains focused on enabling education and personal development, while nurturing empowered young people with T1D who can share their experiences and inspire others.

Achievements and performance *(continued)*

Health Capacity Building

Under the Healthcare Capacity pillar, A4D focuses on strengthening healthcare systems and building the capability of HCPs to deliver high-quality, patient-centred T1D care.

In 2025-26, A4D delivered four in-person training events and three webinars, engaging 283 HCPs across the region. A key highlight was a first of a kind, locally-led three-day practical T1D training in Xiengkhouang province, Laos, which engaged nearly 30 HCPs and marked an important step towards decentralised T1D care in the country.

We conducted all training events in collaboration with partner hospitals and local medical societies, focusing on practical, patient-centred care, including clinical management, carbohydrate counting, and nurse-led education. We are grateful to Sanofi Global Health Unit (GHU) and Chulalongkorn University for their continued support in strengthening regional training capacity.

In 2026-27, A4D aims to conduct five in-person training events by engaging previously trained local specialists, alongside a train-the-trainer programme in collaboration with Chulalongkorn University, targeting 7-10 doctors from Cambodia, Laos, Myanmar and the Philippines. This approach will further strengthen local training capacity and support sustainable, in-country delivery of T1D education.

Research and Advocacy

A4D continued to strengthen its research and advocacy work in 2025-26, contributing to the global evidence base and advancing regional dialogue on improving access and quality of T1D care. These efforts form part of A4D's evolving Research & Policy focus, which aims to generate and translate evidence into action and strengthen A4D's role as a regional thought leader in T1D systems strengthening, under the leadership of Prof May Ng OBE, an A4D trustee and voluntary Chief Medical Advisor, a leading Consultant Paediatric Endocrinologist and Paediatrician based in Liverpool, UK. Since 2021, under her guidance, A4D has published 6 full manuscripts and 20 abstracts, sharing T1D data and insights developed in collaboration with local partner HCPs.

In 2025-26, A4D participated in key international conferences, including the ISPAD Conference in Montreal and Asian Conference on Innovative Therapies for Diabetes Management (ATTD Asia) in Singapore, sharing programme learning and regional experience in T1D care delivery. We also participated in national conferences across the region at the invitation of local partners, strengthening in-country engagement and knowledge exchange.

During the year, two research abstracts were published in Endocrine Abstracts 2025. These highlighted emergency response and clinical collaboration in the region: rebuilding diabetes support systems for children and young people with T1D following the Myanmar earthquake, and diabetic retinopathy screening in Laotian children with T1D in collaboration with the Singapore National Eye Centre. In addition, A4D progressed two peer-reviewed manuscripts: one on clinical outcomes following the national switch to basal-bolus insulin therapy in Laos, and another examining digital innovation through a case study on the Correl Aid Data4Good partnership.

Looking ahead to 2026-27, A4D will continue to strengthen its research and advocacy footprint through participation in key global and regional forums, alongside continued engagement in national platforms with local partners. The focus will be on strengthening the regional evidence base through better understanding of the T1D landscape, improving data collection and use, advancing regional and global advocacy and translating evidence into policy-relevant insights to support more equitable, UHC-aligned T1D care across South-East Asia.

Achievements and performance ***(continued)***

Country Update: Myanmar

Ongoing supply chain disruptions and economic instability continue to affect access to essential medical supplies in Myanmar, including intermittent insulin shortages. These serious challenges were further compounded by the earthquake on 28 March 2025, which disrupted transport networks and infrastructure, increasing risks for people living with T1D.

In response, A4D launched a fundraising campaign, raising £24,099 to support the procurement of essential medical supplies. Following the earthquake, with transport routes and logistics severely disrupted, we relied on partners to deliver medical supplies and emergency aid packages. A4D is deeply grateful to partners, particularly Zuellig Pharma, for playing a critical role in supporting affected T1D communities.

We remain committed to close collaboration with the Myanmar Society of Endocrinology and Metabolism (MSEM), partner hospitals and local suppliers to support continuity of care for young people with T1D. A4D continues to operate in full compliance with international sanctions and regulatory requirements.

Outlook for 2026-27

In 2026-27, A4D will continue to scale its programmes across South-East Asia, with a focus on expanding access to care, strengthening health systems, and advancing evidence-based policy and practice for T1D. A core aim for all countries is to support policy reform that enables more sustainable and integrated T1D care led by the local authorities.

We will tailor our programmes to the countries concerned, paying particular attention to gaps in service delivery and system capacity. In Indonesia, Malaysia, Thailand, and Vietnam, efforts will place particular emphasis on advancing T1D education and strengthening local partnerships. In Cambodia, Laos, Myanmar, and the Philippines, to ensure more consistent and equitable care delivery, the focus will be on improving access to essential medical supplies, expanding T1D education and strengthening health system capacity.

Key priorities include:

- Providing essential medical supplies to 1,400 individuals through the Clinic Support Programme.
- Expanding HelloType1 to reach 80,000 users across the region.
- Delivering 9 T1D Family Camps and 30 peer support initiatives, engaging over 750 participants.
- Continuing support for 4 young people with T1D through to completion of their studies under the ASPIRE programme.
- Scaling programme implementation in the Philippines in line with the Helmsley Charitable Trust-funded T1D project.
- Strengthening research and policy work by collaborating with regional institutions and diabetes experts to generate evidence, support publications, and inform improved T1D care and policy development across South-East Asia.

Achievements and performance *(continued)*

Fundraising

A4D relies on the generosity of individual, corporate, and government donors. Individuals contribute through direct donations and the Sponsor a Child programme, while corporate and institutional partners play a key role in enabling and scaling our work across the region.

In 2025-26, the grant from the Helmsley Charitable Trust continued to support A4D's programmes in the Philippines, Eli Lilly funded the ongoing development of the HelloType1 digital platform across South-East Asia, and Sanofi's Global Health Unit supported HCP training and T1D Camps in Cambodia, Laos, and Myanmar. We are deeply grateful to all our partners, whose continued support remains central to our work. We also extend our sincere appreciation to Zuellig Pharma for its generous and sustained partnership since 2017, which has been instrumental in enabling our mission.

During the year, A4D organised a fundraising gala dinner in Singapore on 11 December, marking the 10th anniversary of A4D. The event brought together international and regional key opinion leaders, industry partners, T1D communities and local businesses. We raised £29,904 while promoting our work in T1D care across South-East Asia and strengthening connections for future collaboration and fundraising.

Looking ahead, the Eli Lilly grant for HelloType1 will not continue into 2026-27, making it essential to secure new funding to sustain and further develop the platform's reach and impact. A4D will therefore focus on expanding and diversifying its funding base, securing multi-year grants with stronger local co-funding (targeting 50%), and engaging strategic donors to support long-term growth.

For 2026-27, A4D's fundraising target is £400,000 with 60% targeted as unrestricted funding.

Financial review

Results
We assess A4D to be in a sound financial position. In 2025-26 we received £615,304 in income and donations and spent £418,291 (2024-25:£363,030), resulting in a surplus for the year of £197,013 (2024-25 £185,083). Charitable expenditure on our programmes totalled £396,816 (2024-25: £372,451), an increase of £24,365 (6.5%) driven by the continued expansion of our activities.

At the end of the year, total funds available for future use were £744,623. We expect to deploy most of these funds in 2026-27 to support our growing programmes and will continue active fundraising to meet programme needs.

The Trustees are satisfied that the Charity remains in a strong financial position and continues to operate as 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 fully oversee its operation.

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

(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.'

In July 2025 the Board re-appointed Richard Toomey, Jeremy Gore and Charles Toomey for fourth terms, on the basis that their continuation as trustees is essential for the viability of the Charity.

The trustees' annual report was approved on 24 July 2026 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 2026

I report to the trustees on my examination of the financial statements of Action4Diabetes ('the charity') for the year ended 31 March 2026.

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

Creech Castle Business Centre
The Keep
Taunton
Somerset
TA1 2DX

28 July 2026

Action4Diabetes

Statement of Financial Activities

Year ended 31 March 2026

	Note	Unrestricted funds £	2026 Restricted funds £	**Total funds £**	2025 Total funds £
Income and endowments					
Donations and legacies	**4**	221,417	393,544	614,961	547,535
Investment income	**5**	343	–	343	578
Total income		221,760	393,544	615,304	548,113
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**6**	12,716	172	12,888	13,347
Expenditure on charitable activities	**7**	156,803	240,013	396,816	372,451
Other expenditure	**8**	6,454	2,133	8,587	(22,768)
Total expenditure		175,973	242,318	418,291	363,030
Net income and net movement in funds		45,787	151,226	197,013	185,083
Reconciliation of funds					
Total funds brought forward		182,032	365,578	547,610	362,527
Total funds carried forward		227,819	516,804	744,623	547,610

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 2026

	Note	2026 £	£	2025 £
Current assets				
Debtors	**11**	2,016		7,485
Cash at bank and in hand		754,265		552,184
		756,281		559,669
Creditors: amounts falling due within one year	**12**	11,658		12,059
Net current assets			744,623	547,610
Total assets less current liabilities			744,623	547,610
Net assets			744,623	547,610
Funds of the charity				
Restricted funds			516,804	365,578
Unrestricted funds			227,819	182,032
Total charity funds	**13**		744,623	547,610

These financial statements were approved by the board of trustees and authorised for issue on 24 July 2026 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

Statement of Cash Flows

Year ended 31 March 2026

	2026	2025
	£	£
Cash flows from operating activities		
Net income	197,013	185,083
Adjustments for:		
Other interest receivable and similar income	(343)	(578)
Accrued (income)/expenses	(115)	8,023
Changes in:		
Trade and other debtors	5,469	(5,028)
Trade and other creditors	(286)	286
Cash generated from operations	201,738	187,786
Interest received	343	578
Net cash from operating activities	202,081	188,364
Net increase in cash and cash equivalents	202,081	188,364
Cash and cash equivalents at beginning of year	552,184	363,820
Cash and cash equivalents at end of year	754,265	552,184

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

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.

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.

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 2026 £**
Donations			
Donations - gift aid tax credit	25	–	25
Donations - other fundraising events	27,163	–	27,163
Donations - corporate	151,206	–	151,206
Donations - charitable grants	110	–	110
Donations - direct/individual	5,719	–	5,719
Donations - fundraising platforms	37,194	–	37,194
Donations - restricted funding	–	393,544	393,544
	221,417	393,544	614,961

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations - gift aid tax credit	125	–	125
Donations - other fundraising events	–	–	–
Donations - corporate	159,303	–	159,303
Donations - charitable grants	521	–	521
Donations - direct/individual	5,338	–	5,338
Donations - fundraising platforms	18,935	–	18,935
Donations - restricted funding	–	363,313	363,313
	184,222	363,313	547,535

5. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable - Non UK	343	343	578	578

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Costs of raising donations and legacies - Donations	12,716	172	12,888

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

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Laos	9,081	8,013	17,093
Myanmar	37,302	18,805	56,107
Thailand	34,944	13,901	48,844
Vietnam	12,107	714	12,820
Malaysia	3,375	1,844	5,218
Cambodia	29,218	14,609	43,827
Regional	(4,110)	95,487	91,376
Philippines	(208)	75,615	75,407
Indonesia	3,225	1,180	4,410
Support costs	31,869	9,845	41,714
	156,803	240,013	396,816

	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	25,835	27,467	53,303
Regional	20,944	68,462	89,407
Philippines	209	29,488	29,693
Indonesia	–	–	–
Support costs	40,847	6,503	47,349
	190,909	181,543	372,451

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Bank fees	463	759	1,222
Currency exchange rate (gains)/losses	2,541	–	2,541
Governance costs - Accountancy fees	3,450	1,374	4,824
	6,454	2,133	8,587

	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
	(25,377)	2,608	(22,768)

9. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,450	3,120

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

	2026	2025
	£	£
Prepayments and accrued income	2,016	1,526
Other debtors	–	5,959
	2,016	7,485

12. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	11,658	11,773
Other creditors	–	286
	11,658	12,059

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
General funds	182,032	221,760	(175,973)	227,819

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

13. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
Restricted Fund	365,578	393,544	(242,318)	516,804

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Fund	199,064	363,313	(196,799)	365,578

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 August 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 GHU: 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 March 2027.

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.

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Current assets	236,652	519,629	756,281
Creditors less than 1 year	(8,833)	(2,825)	(11,658)
Net assets	227,819	516,804	744,623

	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	182,032	365,578	547,610

15. Analysis of changes in net debt

	At 1 Apr 2025 £	Cash flows £	**At 31 Mar 2026 £**
Cash at bank and in hand	552,184	202,081	754,265

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

Action4Diabetes

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Income and endowments		
Donations and legacies		
Donations - gift aid tax credit	25	125
Donations - other fundraising events	27,163	–
Donations - corporate	151,206	159,303
Donations - charitable grants	110	521
Donations - direct/individual	5,719	5,338
Donations - fundraising platforms	37,194	18,935
Donations - restricted funding	393,544	363,313
	614,961	547,535
Investment income		
Bank interest receivable - Non UK	343	578
Total income	615,304	548,113

	2026	2025
	£	£
Expenditure		
Costs of raising donations and legacies		
Fund raising events	12,888	13,347
Expenditure on charitable activities		
Medical supplies	139,860	132,596
Academic and vocational training	2,279	6,690
Patient hospitalisation	1,557	2,555
Field trips, travel and accommodation	17,774	21,969
Programme contractor fees	146,232	117,820
Research, publication and advocacy	5,470	1,591
Patient travel/subsistence	6,559	1,312
T1D camp/peer initiatives	14,938	18,453
Marketing and promotion	7,692	–
T1D online education	10,721	19,595
HCP training/health capacity building	2,020	2,521
Support – administration office fees	1,989	1,329
Support – administration staff fees	36,383	39,914
Support – field trips, travel and accommodation	193	2,486
Support – other fees	3,149	3,620
	396,816	372,451
Other expenditure		
Bank fees	1,222	1,258
Currency exchange rate (gains)/losses	2,541	(29,670)
Governance costs - Accountancy fees	4,824	5,644
	8,587	(22,768)
Total expenditure	418,291	363,030
Net income	197,013	185,083

	2026	2025
	£	£
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Fund raising events	12,888	13,347
Costs of raising donations and legacies	12,888	13,347

	2026	2025
	£	£
Expenditure on charitable activities		
Laos		
Activities undertaken directly		
Laos medical supplies	10,049	9,946
Laos patient hospitalisation	1,176	1,325
Laos field trips, travel and accommodation	898	3,921
Laos programme contractor fees	1,023	856
Laos patient travel/subsistence	418	–
Laos T1D camp/peer initiatives	2,985	5,919
Laos marketing and promotion	282	–
Laos HCP training/HCB	262	342
	17,093	22,309
Support costs		
Support - contractor service fees	36,383	39,914
Support - travel and accommodation	193	2,486
Support - administration office fees	1,989	1,329
Support - other fees	3,149	3,620
	41,714	47,349
Myanmar		
Activities undertaken directly		
Myanmar medical supplies	32,567	47,160
Myanmar academic and vocational training	661	1,210
Myanmar patient hospitalisation	27	519
Myanmar field trips, travel and accommodation	1,778	4,062
Myanmar programme contractor fees	16,828	15,294
Myanmar patient travel/subsistence	2,245	1,227
Myanmar T1D camp/peer initiatives	1,702	588
Myanmar marketing and promotion	186	–
Myanmar T1D online education	113	1,571
	56,107	71,631
Thailand		
Activities undertaken directly		
Thailand medical supplies	23,511	18,739
Thailand academic and vocational training	390	4,945
Thailand patient hospitalisation	–	687
Thailand field trips, travel and accommodation	3,445	1,475
Thailand programme contractor fees	12,402	8,930
Thailand patient travel/subsistence	2,338	–
Thailand T1D camp/peer initiatives	452	1,215
Thailand marketing and promotion	4,602	–
Thailand T1D online education	1,137	5,356
Thailand HCP training/HCB	567	–
	48,844	41,347

	2026	2025
	£	£
Vietnam		
Activities undertaken directly		
Vietnam medical supplies	2,330	1,652
Vietnam field trips, travel and accommodation	131	1,373
Vietnam programme contractor fees	9,344	6,902
Vietnam patient travel/subsistence	–	46
Vietnam T1D camp/peer initiatives	897	433
Vietnam T1D online education	–	211
Vietnam HCP training/HCB	118	–
	12,820	10,617
Malaysia		
Activities undertaken directly		
Malaysia medical supplies	1,518	4,263
Malaysia academic and vocational training	1,228	–
Malaysia patient hospitalisation	266	–
Malaysia field trips, travel and accommodation	453	407
Malaysia programme contractor fees	1,195	804
Malaysia T1D camp/peer initiatives	192	1,099
Malaysia marketing and promotion	153	–
Malaysia T1D online education	213	222
	5,218	6,795
Cambodia		
Activities undertaken directly		
Cambodia medical supplies	28,716	31,143
Cambodia academic and vocational training	–	535
Cambodia patient hospitalisation	88	24
Cambodia field trips, travel and accommodation	943	4,186
Cambodia programme contractor fees	6,856	6,569
Cambodia research, publication and advocacy	89	–
Cambodia patient travel/subsistence	718	39
Cambodia T1D camp/peer initiatives	5,055	7,544
Cambodia T1D online education	301	2,098
Cambodia HCP training/HCB	1,061	1,165
	43,827	53,303
Regional		
Activities undertaken directly		
Regional clinic support	–	-
Regional field trips, travel and accommodation	7,098	5,884
Regional programme contractor fees	68,842	70,920
Regional research, publication and advocacy	5,381	1,591
Regional marketing and promotion	2,073	–
Regional T1D online education	7,970	10,137
Regional HCP training/HCB	12	875
Carried forward	91,376	89,407

	2026	2025
	£	£
Brought forward	91,376	89,407
	91,376	89,407
Philippines		
Activities undertaken directly		
Philippines medical supplies	41,169	19,693
Philippines field trips, travel and accommodation	3,028	661
Philippines programme contractor fees	25,572	7,545
Philippines patient travel/subsistence	840	–
Philippines T1D camp/peer initiatives	3,655	1,655
Philippines marketing and promotion	396	–
Philippines T1D online education	747	–
Philippines HCP training/HCB	–	139
	75,407	29,693
Indonesia		
Activities undertaken directly		
Indonesia programme contractor fees	4,170	–
Indonesia T1D online education costs	240	–
	4,410	–
Expenditure on charitable activities	396,816	372,451