BARRY AND MARTIN'S TRUST

England & Wales · Charity number 1062629

Details

Other names	BARRY AND MARTINS TRUST
Status	Registered
Legal form	Trust
Registered	1997-06-03
Register	View on the Charity Commission register

Contact

Address	91 Clarendon Drive London SW15 1AN
Phone	02087852342
Email	nathalie@barryandmartin.org
Website	www.barryandmartin.org

Activities

Objects: TO OR FOR SUCH CHARITABLE INSTITUTIONS OR OBJECTS AS THE TRUSTEES MAY FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION SELECT AND RELATED TO THE FIELD OF HIV/AIDS.

Activities: Projects with a strong UK-China-Hong Kong axis devotedto medical care, education and prevention of HIV/Aids

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

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Geography

- Burma
- China
- Hong Kong

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£139,215	£132,161	-	-
2023-12-31	£192,885	£158,747	-	-
2022-12-31	£168,841	£157,781	-	-
2021-12-31	£163,109	£141,744	-	-
2020-12-31	£152,481	£168,941	-	-

Trustees

Name	Role	Appointed
NATHALIE GORDON	Chair	
EUGENE CHANG MA OXON		
JAMES OSCAR LEWISOHN		
MARTIN LAING GORDON CBE		

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BARRY AND MARTIN'S TRUST

England & Wales - Charity number 1062629

Accounts

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BARRY & MARTIN'S TRUST
(Registered Charity No. 1062629)

贝利马丁基金会（慈善注册号 1062629）

TWENTY EIGHTH ANNUAL REPORT AND ACCOUNTS

第二十八年度主席报告及财务报表

Period 1 January – 31 December 2024
（2024 年 1 月 1 日 —— 2024 年 12 月 31 日）



Liu Kai and Xiao Chao, leaders of the Yichang Tongxing Social Work Service, Xiao Shang (pathologist) and volunteer Lily, with Trustee Nathalie Gordon

Accounts prepared by: Paul Beadman, FCA, Maple Lodge, Paines Hill, Steeple Aston, Oxfordshire, OX25 4SQ

BARRY & MARTIN'S TRUST

Charity Number:	1062629
Governing Document:	Trust Deed dated 3 May1997
Registration Date:	3 June 1997
Grants Policy:	Projects with a strong UK-China-Hong Kong axis devoted to medical care, education and prevention of HIV/Aids
Trustees:	Martin L. Gordon CBE (Chairman Emeritus), Nathalie Gordon (Chair), Eugene Chang, James Lewisohn
Executive Director:	Dr Shisong Jiang
China Steering Group:	Zhen Li (Director), Mingfang Song, Yang Jie
Advisers: UK	Professors Brian Gazzard, Frances Gotch, Clifford Leen, Xiaoning Xu, Dr Beng Goh, Dr John Walsh, Dr Li Xu Macrae, Dr Mike Youle
China	Dr Xu Keyi
USA	Dr Damien Lu
Hong Kong	Aubrey Li, Dr Willy Wong
Legal Adviser in UK:	Peter Tustin
Registered Office:	91 Clarendon Drive, Putney, London SW15 1AN Email: nathalie@barryandmartin.org - Website: www.barryandmartin.org
Secretary:	Ines Lock
Treasurer:	Paul Beadman FCA
Bankers:	**CAF Bank Ltd** Kings Hill, West Malling, Kent ME19 4TA **HSBC Bank plc** (Banbury branch) 17 Market Place, Banbury, OX16 5ED
Barry & Martin America, Inc.:	Carol Dauber, Director, Secretary & Treasurer 225 East 73rd Street, Apt 2G New York, NY 10021 email: cdauber@nyc.rr.com Other Directors: Benjamin Edelshain, Philip Goodeve, Michael Leigh (Vice-President), Vanessa Ai Hua Li, Noel Sanborn, Rosita Sarnoff, Advisers: James Chen, John Pull, Dr Tom Warne, Humphrey Wou West Coast Chapter: Linda Lee Assistant Treasurer: Nicholas Opinsky



A group from Barry & Martin America with Martin. Back row: John Pull, Martin Gordon, Carol Dauber; front row: James Chen, Philip Goodeve, Rosita Sarnoff

BARRY & MARTIN'S TRUST

ABBREVIATED STATEMENT OF RECEIPTS AND PAYMENTS
TEN YEAR SUMMARY TO 31 DECEMBER 2024

	2024 £	2023 £	2022 £	2021 £	2020 £	2019 £	2018 £	2017 £	2016 £	2015 £
RECEIPTS										
Cash donations	80,465	123,657	99,670	116,149	105,425	128,744	117,123	119,813	116,940	120,388
Tax refund	1,189	2,458	2,254	2,815	3,537	4,237	23,252	2,884	3,848	3,037
Net dividends and similar	56,627	62,840	65,944	44,145	43,519	72,774	96,638	104,553	80,727	65,701
Interest	934	3,930	972		-	-	-	-	-	-
TOTAL INCOME	139,215	192,885	168,840	163,109	152,481	205,755	237,013	227,250	201,515	189,126
OVERHEADS	20,155	19,325	18,970	20,734	17,375	17,353	12,212	11,859	10,906	10,080
GRANTS FOR CHARITABLE PURPOSES IN CHINA	112,006	139,422	138,811	121,010	151,566	138,146	126,755	51,585	130,868	121,591



Trustee Eugene Chang, (back row, fifth from left), Dr Zhang Jianbo (to his left), with staff and patients at the Peggy Health Centre, Dali

CHAIRMAN'S STATEMENT

主席陈述

The Trustees have pleasure in presenting our 28th Annual Report, covering our work in China in 2024. In April of this year, Trustees Eugene Chang and Nathalie Gordon visited seven out of the nine projects in China that we supported in 2024. This has been our first comprehensive visit to our partners across the country since the reopening after the difficult Covid period.

As part of this trip, Eugene and Nathalie both attended the 10th National Aids Academic Conference of the Chinese Association of STD and AIDS Prevention and Control in Zhuhai, at the invitation of the Association. We were delighted to be welcomed by so many of our former prize-winners and long standing partners and to hear from leaders in the field of HIV from UNAIDS, WHO and from across China. During the conference we presented the 23rd Barry & Martin's Trust prize to Dr Sun Lijun for her leadership and pioneering work in prevention of mother-to-child transmission of HIV. Dr Sun is Director of the outpatient clinic of the Infection Centre of Beijing You'an Hospital, the director of the Beijing STD and AIDS Clinical Diagnosis and Treatment Centre, and the deputy director of the Beijing STD Prevention and Control Institute. Her studies and guidelines for managing HIV in families have been recognised and adopted by Chinese and international authorities and are helping to prevent the spread of HIV through families worldwide.

While the social issues around the transmission of HIV remain sensitive in a Chinese context, the commitment to extend the opportunity for testing to all and to provide the best possible medical care for all those who test positive was clear across all of the NGO and Government groups that we met. While there have been significant improvements in infection rates, drug availability and the level of care, there are still 100,000 new infections a year. The group which produces the highest rate of positive results is now men who are over 50 years old. There are barriers to reaching this group for testing and to provide ongoing medical and social support for the individuals and their families. The 18-24 year old age group have the highest rate of access to testing. Communication channels to support young people in terms of post testing support are more established and used effectively.

Barry & Martin's Trust provides small, unrestricted grants to NGOs and hospitals who work in a highly regulated context. Throughout our visit, it was emphasised how powerful this flexibility has been to allow our partners to respond to need as it emerges. Being able to provide medication and support to a patient (and their family) without economic means is powerful. While HIV patients receive maximum government health insurance, every patient has to make a contribution in order to access this funding and we have many examples where our funding has allowed patients to make their contribution to release the health insurance to which they are then entitled. HIV positive people in China have access to either locally or internationally produced drugs. There are different costs and side effects associated with different choices and, again, our funding can help a patient choose medication that has the least side effects.

In Nanchang, the flexibility of our funding allowed the Rainbow Group to respond to an invitation to run support and training to HIV positive inmates in the local prison. All prisoners are tested on arrival and for many, this positive result can be a shock and post-test support and medication advice is important.

In January, we made the decision for Nathalie to take on the role of Chair of Barry & Martin's Trust. Martin will remain as a Trustee for the coming year and has, with immediate effect, been appointed Chairman Emeritus. We will continue to work closely together, as a group of four Trustees, to ensure the smooth running of the charity.

Our donors are listed later in this document, and I follow our usual tradition by listing here the donations to Barry & Martin America during 2024:

Barry & Martin America Donors 2024

James and Angela Chen	$500
Carol Dauber	$500
Martin and Yasuko Edelshain	$1,500
Barry Friedberg & Charlotte Moss	$5,000
Daniel and Marlene Good	$4,000
Pat and Dick Hoffman	$300
Linda Lee	$500
Michael Leigh	$250
Jeffrey and Tondra Lynford	$1,000
John Pull	$500
Noel Sanborn and Virginia Lee	$1,000



Martin Gordon CBE, Chairman Emeritus; Nathalie Gordon, Chair
June 2025



Xiao Tan of Nanchang Rainbow Health Consulting Public Health Centre with Yang Qin, Director of Jiangxi Centre for Disease Control, and Wang Fen, chief of Nanxin District CDC, in a live broadcast promoting HIV testing.



Nathalie with the winner of the 23rd Barry & Martin's Prize, Dr Sun Lijun



Martin Gordon at Windsor Castle in January 2025 after receiving his CBE from the Princess Royal, accompanied by Trustees James Lewisohn and Nathalie Gordon and Carol Dauber, Director of Barry and Martin America



A mutual support session for people living with HIV in Wuhan, delivered by the Weixian Social Work Centre, supported by the Trust



Yichang peer social work service centre and Yichang Third People's Hospital doctors participate in AIDS education activities on World AIDS Day



Eugene with former prizewinner Li Meiying at Guiyang Public Health and Treatment Centre



Families and people with AIDS at a Home of Red Ribbon support session led by Wang Kerong, Ditan Hospital, Beijing.



Nathalie and Mike with Tiger, Yang Jie, Mumu and Huang Hongjie, who volunteers with Tiger in Qingdao.



Trustees Nathalie Gordon and Eugene Chang at our prize-giving dinner in Zhuhai with our friends and supporters including Director of the National HIV/AIDS Association Dr Hao Yang (to the right of Nathalie); Chief Scientist Han Mengjie (third from left), prize-winner Dr Sun Lijun of You'an Hospital (fourth from left) and Association Secretary-General Wang Xinlun (second from left).



Nathalie and her husband Mike Clarke with the Nanchang Rainbow Health Consulting Public Health Centre. Next to Nathalie is our previous prizewinner Nurse Hu Min Hua. Next to Mike is Dr Chen, who has led the way in promoting the multi-disciplinary treatment of HIV patients in Jiangxi People's Hospital.

BARRY & MARTIN'S TRUST

STATEMENT OF CAPITAL ASSETS AT 31 DECEMBER 2024

			2024		2023
			£	£	£
	Note	Holding			
Equities & similar at Valuation:-					
AIA Group Ltd		10320	**59,723**		*110,749*
Alphabet Inc		740	**111,852**		*118,346*
Apple Inc		390	**77,982**		*76,723*
AstraZeneca plc		440	**46,059**		*60,420*
Bank of East Asia Ltd		7700	**7,804**		*9,684*
BNP Paribas SA		500	**24,485**		*35,255*
BOC Hong Kong (Holdings) Ltd		15400	**39,495**		*42,595*
Chugai Pharmaceutical Co Ltd		1925	**68,455**		*35,668*
CLP Holdings Ltd		8860	**59,470**		*87,409*
Denso Corp	*1*	4000	**45,006**		-
Deutsche Post AG		760	**21,355**		*38,481*
Dollar General Corporation		115	**6,962**		*15,996*
DSM-Firmenich AG	*2*		-		*13,951*
Emerson Electric Co		275	**27,212**		*27,486*
Home Depot Inc		140	**43,483**		*48,933*
Hong Kong & China Gas Co Ltd	*2*		-		*23,534*
HSBC Holdings plc		6600	**51,829**		*63,550*
Industrial & Commercial Bank of China Ltd	*2*		-		*23,025*
JP Morgan Chase & Co		235	**44,979**		*40,831*
Julius Baer Group Ltd		230	**11,888**		*13,184*
Koninklijke Ahold Delhaize NV		2870	**74,734**		*50,273*
Link Real Estate Investment Trust		3510	**11,852**		*20,087*
Lonza Group AG	*2*		-		*21,099*
L'Oreal SA		110	**31,095**		*55,844*
LVMH Moet Hennessy Louis Vuitton SE		100	**52,550**		*79,465*
McDonald's Corporation		330	**76,385**		*126,068*
Meta Platforms Inc	*1*	100	**46,751**		-
Microsoft Corp		300	**100,967**		*132,743*
Mitsui & Co Ltd	*1*	970	**46,599**		-
MTR Corp Ltd	*2*		-		*25,873*
Nestle SA		700	**46,186**		*123,973*
NextEra Energy Inc	*2*		-		*29,779*
Norfolk Southern Corp		120	**52,472**		*22,251*
Novo Nordisk A/S	*1*	370	**25,610**		-
Oversea-Chinese Banking Corp		3080	**30,091**		*30,925*
Panasonic Holdings Corporation	*1*	8160	**68,119**		-
Procter & Gamble Co		250	**33,466**		*37,359*
Roche Holding Ltd		350	**78,797**		*103,694*
Royal Bank of Canada		115	**11,067**		*11,957*
Shell Plc		2700	**67,237**		*129,120*
Sony Group Corp		5000	**85,587**		*96,999*
Swire Pacific Ltd Class 'A'		4620	**33,456**		*39,843*
Swire Properties Ltd		17860	**29,043**		*36,825*
Taiwan Semiconductor Manufacturing Co Ltd		775	**122,210**		*131,348*
Telefon Ericsson 'B' Shares		4240	**27,542**		*27,019*
Veolia Environnement SA		2600	**58,286**		*34,649*
Volkswagen AG Preference Shares	*2*		-		*18,892*
				1,958,141	*2,271,905*
Bonds & similar at Valuation:-					
Algebris Ucits Funds PLC Financial Credit	*1*	600	**68,646**		
Global Corp Bond Ucits ETF	*1*	35000	**159,390**		
Multicooperation Sicav JB Fixed Income EM Corp	*1*	1200	**101,508**		
Pimco Funds GLB Inv Series PLC Income	*1*	16000	**150,080**		
Premium Selection Ucits ICAV Brandywine GLB Inc	*1*	1800	**147,978**		
				627,602	-
Balances:-					
Tax refundable			**1,169**		*2,456*
Expenditure unpaid			**(3,730)**		*(3,231)*
Bank Accounts:					
CAF			**44,921**		*13,336*
HSBC			**2,943**		*25,212*
Julius Baer			**45,241**		*167,843*
Julius Baer - Deposits			**1,000**		*51,360*
				91,544	*256,976*
				2,677,287	*2,528,881*

Notes

1 Purchased in year

2 Sold in year

BARRY & MARTIN'S TRUST
CAPITAL CASH ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	*2023*
	£	£	*£*
Capital Cash Account - Opening Balance		**256,976**	*192,379*
RECEIPTS			
Cash donations		**80,465**	*123,657*
Income tax recoverable		**1,189**	*2,458*
Sales: Equities and similar			
AIA Group Ltd	**18,036**		
Alphabet Inc	**14,671**		
CLP Holdings Ltd	**12,741**		
DSM-Firmenich AG	**15,472**		
Hong Kong and China Gas Co Ltd	**23,312**		
HSBC Holdings plc	**8,378**		
Industrial & Commercial Bank of China Ltd	**24,318**		
Koninklijke Ahold Delhaize NV	**90,275**		
Lonza Group AG	**30,234**		
McDonald's Corporation	**25,089**		
Microsoft Corp	**17,495**		
MTR Corp Ltd	**22,743**		
Nestle SA	**15,241**		
NextEra Energy Inc	**37,754**		
Nvidia Corp	**62,663**		
Shell Plc	**37,627**		
Taiwan Semiconductor Manufacturing Co Ltd	**63,601**		
Volkswagen AG Preference Shares	**20,209**		
One-off part sale of all Equities	**564,363**		
		1,104,222	*197,508*
		1,442,852	*516,002*
PAYMENTS			
Printing, stationery & postage	**32**		*172*
Telephone, internet & web	**108**		*212*
Wages	**3,000**		*3,000*
Portfolio management	**12,818**		*12,448*
Accounting charges	**3,570**		*3,120*
Bank charges & interest	**627**		*373*
	20,155		*19,325*
Purchases: Equities and similar			
Chugai Pharmaceutical Co Ltd	**38,238**		
Denso Corp	**76,547**		
Koninklijke Ahold Delhaize NV	**125,379**		
Meta Platforms Inc	**49,585**		
Mitsui & Co Ltd	**63,125**		
Norfolk Southern Corp	**50,142**		
Novo Nordisk A/S	**47,739**		
Nvidia Corp	**47,692**		
Panasonic Holdings Corporation	**77,794**		
Veolia Environnement SA	**51,911**		
	628,152		*167,049*
Purchases: Bonds & similar			
Units Algebris Ucits Funds PLC Financial Credit	**68,937**		
Global Corp Bond Ucits ETF	**163,313**		
Units Multicooperation Sicav JB Fixed Income EM Corp	**107,477**		
Units Pimco Funds GLB Inv Series PLC Income	**155,969**		
Units Premium Selection Ucits ICAV Brandywine GLB Inc	**152,860**		
	648,556		
Income Account deficit	**54,445**		*72,652*
		1,351,308	*259,026*
Capital Cash Account - Closing Balance		**91,544**	*256,976*
Represented by:			
Tax refund		**1,169**	*2,456*
Unpaid expenditure		**(3,730)**	*(3,231)*
CAF Account		**44,921**	*13,336*
HSBC		**2,943**	*25,212*
Julius Baer		**45,241**	*167,843*
Julius Baer - Deposits		**1,000**	*51,360*
		91,544	*256,976*

BARRY & MARTIN'S TRUST
INCOME ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		*2023*
	£	£	*£*
RECEIPTS			
Dividends and Bond income:-			
AIA Group Ltd	**2,166**		
Alphabet Inc	**290**		
Apple Inc	**361**		
AstraZeneca plc	**1,331**		
Bank of East Asia Ltd	**479**		
BNP Paribas SA	**1,915**		
BOC Hong Kong (Holdings) Ltd	**3,399**		
Chugai Pharmaceutical Co Ltd	**666**		
CLP Holdings Ltd	**3,404**		
Denso Corp	**553**		
Deutsche Post AG	**1,151**		
Dollar General Corporation	**182**		
Emerson Electric Co	**389**		
Home Depot Inc	**836**		
HSBC Holdings plc	**5,372**		
JP Morgan Chase & Co	**725**		
Julius Baer Group Ltd	**443**		
Koninklijke Ahold Delhaize NV	**2,994**		
Link Real Estate Investment Trust	**1,089**		
L'Oreal SA	**618**		
LVMH Moet Hennessy Louis Vuitton SE	**947**		
McDonald's Corporation	**1,502**		
Meta Platforms Inc	**98**		
Microsoft Corp	**645**		
Mitsui & Co Ltd	**902**		
Nestle SA	**1,548**		
NextEra Energy Inc	**527**		
Norfolk Southern Corp	**839**		
Novo Nordisk A/S	**396**		
Nvidia Corp	**6**		
Oversea-Chinese Banking Corp	**2,008**		
Panasonic Holdings Corporation	**724**		
Procter & Gamble Co	**565**		
Roche Holding Ltd	**2,549**		
Royal Bank of Canada	**334**		
Shell Plc	**3,921**		
Sony Corp	**469**		
Swire Pacific Ltd 'A' Shares	**1,945**		
Swire Properties Ltd	**2,463**		
Taiwan Semiconductor Manufacturing Co Ltd	**1,628**		
Telefon Ericsson 'B' Shares	**682**		
Veolia Environnement SA	**2,690**		
Bonds and similar	**8,533**		
		64,284	*67,201*
Interest received		**934**	*3,930*
Foreign exchange (deficit) / surplus		**(7,657)**	*(4,361)*
		57,561	*66,770*
PAYMENTS			
Grants for Charitable Purposes in China:-			
The Association of Aids Prevention & Care, Dali, Yunnan	**20,000**		
Zhang Fujie: B&M Prize 2024	**12,500**		
Nanchang Rainbow Health	**12,121**		
Weixian Social Work Service: Wuhan	**12,000**		
Yichang Tongxing Social Work Service, Hubei	**9,000**		
Zunyi City of Love Public Welfare Association	**9,000**		
Chengdu Tongle Social Work: Chengdu Gay Care Organisation (Wang Xiao Dong)	**8,000**		
Shenyang Heping District Love Aid Social Work Service: Ma Tiecheng	**8,000**		
Mudanjiang, Heilongjiang Association of STD AIDS Prevention & Control	**7,000**		
MOTO (Maisha Outreach Therapy Centre) Tanzania	**5,000**		
Zelex Youth Skills Centre, Rwenzori, Uganda	**4,000**		
The Society for Aids Care, Hong Kong	**2,000**		
April mission to China	**2,385**		
Aids Ark (Myanmar)	**1,000**		
		112,006	*139,422*
INCOME DEFICIT		**54,445**	*72,652*

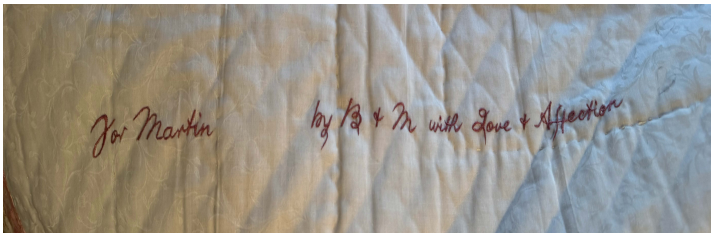
BARRY & MARTIN'S TRUST
DONATIONS RECEIVED FOR THE YEAR ENDED 31 DECEMBER 2024

	£
The Mary Kinross Charitable Trust	30,000
Barry & Martin America	25,918
Tim Freshwater Trust	10,000
Anonymous	3,000
Diederich Framhein	2,000
Malcolm Barnett & KT Ma	1,000
Mary Campbell	1,000
Nick Hayley	1,000
Stevenson Family Charitable Trust	1,000
Denis, Hitomi, Emilie	700
Osamu & Masako Nagayama	500
Kenny Wong	500
Ghislaine Baldensperger	412
Hugh & Jane Richardson	400
Stephen & Sheila Clarke	350
Robert Binyon	300
Ralph & Sue Cobham	300
Harley & Nina Irwin	300
Shisong Jiang & Yuhong Zhang	300
Trevor Lloyd	200
Hon. Joanna Roll	250
Christopher Wood	150
Tim Butchard	120
Myoung Il Choi	120
John Moncrieff	120
Peter Tustin	120
Gerald & Lucy Cadogan	105
Nicholas & Sheena Barber	100
Roger Bates	100
Sir Andrew & Lady Burns	100
	80,465



Barry and Martin





A quilt made by Barry for Martin during 1995-96; it was unfinished at the time of Barry's death, after which their good friend Michael Leigh completed it.

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BARRY & MARTIN'S TRUST
(Registered Charity No. 1062629)

贝利马丁基金会（慈善注册号 1062629）

TWENTY EIGHTH ANNUAL REPORT AND ACCOUNTS

第二十八年度主席报告及财务报表

Period 1 January – 31 December 2024
（2024 年 1 月 1 日 —— 2024 年 12 月 31 日）



Liu Kai and Xiao Chao, leaders of the Yichang Tongxing Social Work Service, Xiao Shang (pathologist) and volunteer Lily, with Trustee Nathalie Gordon

Accounts prepared by: Paul Beadman, FCA, Maple Lodge, Paines Hill, Steeple Aston, Oxfordshire, OX25 4SQ

BARRY & MARTIN'S TRUST

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Advisers: UK	Professors Brian Gazzard, Frances Gotch, Clifford Leen, Xiaoning Xu, Dr Beng Goh, Dr John Walsh, Dr Li Xu Macrae, Dr Mike Youle
China	Dr Xu Keyi
USA	Dr Damien Lu
Hong Kong	Aubrey Li, Dr Willy Wong
Legal Adviser in UK:	Peter Tustin
Registered Office:	91 Clarendon Drive, Putney, London SW15 1AN Email: nathalie@barryandmartin.org - Website: www.barryandmartin.org
Secretary:	Ines Lock
Treasurer:	Paul Beadman FCA
Bankers:	**CAF Bank Ltd** Kings Hill, West Malling, Kent ME19 4TA **HSBC Bank plc** (Banbury branch) 17 Market Place, Banbury, OX16 5ED
Barry & Martin America, Inc.:	Carol Dauber, Director, Secretary & Treasurer 225 East 73rd Street, Apt 2G New York, NY 10021 email: cdauber@nyc.rr.com Other Directors: Benjamin Edelshain, Philip Goodeve, Michael Leigh (Vice-President), Vanessa Ai Hua Li, Noel Sanborn, Rosita Sarnoff, Advisers: James Chen, John Pull, Dr Tom Warne, Humphrey Wou West Coast Chapter: Linda Lee Assistant Treasurer: Nicholas Opinsky



A group from Barry & Martin America with Martin. Back row: John Pull, Martin Gordon, Carol Dauber; front row: James Chen, Philip Goodeve, Rosita Sarnoff

BARRY & MARTIN'S TRUST

ABBREVIATED STATEMENT OF RECEIPTS AND PAYMENTS
TEN YEAR SUMMARY TO 31 DECEMBER 2024

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RECEIPTS										
Cash donations	80,465	123,657	99,670	116,149	105,425	128,744	117,123	119,813	116,940	120,388
Tax refund	1,189	2,458	2,254	2,815	3,537	4,237	23,252	2,884	3,848	3,037
Net dividends and similar	56,627	62,840	65,944	44,145	43,519	72,774	96,638	104,553	80,727	65,701
Interest	934	3,930	972		-	-	-	-	-	-
TOTAL INCOME	139,215	192,885	168,840	163,109	152,481	205,755	237,013	227,250	201,515	189,126
OVERHEADS	20,155	19,325	18,970	20,734	17,375	17,353	12,212	11,859	10,906	10,080
GRANTS FOR CHARITABLE PURPOSES IN CHINA	112,006	139,422	138,811	121,010	151,566	138,146	126,755	51,585	130,868	121,591



Trustee Eugene Chang, (back row, fifth from left), Dr Zhang Jianbo (to his left), with staff and patients at the Peggy Health Centre, Dali

CHAIRMAN'S STATEMENT

主席陈述

The Trustees have pleasure in presenting our 28th Annual Report, covering our work in China in 2024. In April of this year, Trustees Eugene Chang and Nathalie Gordon visited seven out of the nine projects in China that we supported in 2024. This has been our first comprehensive visit to our partners across the country since the reopening after the difficult Covid period.

As part of this trip, Eugene and Nathalie both attended the 10th National Aids Academic Conference of the Chinese Association of STD and AIDS Prevention and Control in Zhuhai, at the invitation of the Association. We were delighted to be welcomed by so many of our former prize-winners and long standing partners and to hear from leaders in the field of HIV from UNAIDS, WHO and from across China. During the conference we presented the 23rd Barry & Martin's Trust prize to Dr Sun Lijun for her leadership and pioneering work in prevention of mother-to-child transmission of HIV. Dr Sun is Director of the outpatient clinic of the Infection Centre of Beijing You'an Hospital, the director of the Beijing STD and AIDS Clinical Diagnosis and Treatment Centre, and the deputy director of the Beijing STD Prevention and Control Institute. Her studies and guidelines for managing HIV in families have been recognised and adopted by Chinese and international authorities and are helping to prevent the spread of HIV through families worldwide.

While the social issues around the transmission of HIV remain sensitive in a Chinese context, the commitment to extend the opportunity for testing to all and to provide the best possible medical care for all those who test positive was clear across all of the NGO and Government groups that we met. While there have been significant improvements in infection rates, drug availability and the level of care, there are still 100,000 new infections a year. The group which produces the highest rate of positive results is now men who are over 50 years old. There are barriers to reaching this group for testing and to provide ongoing medical and social support for the individuals and their families. The 18-24 year old age group have the highest rate of access to testing. Communication channels to support young people in terms of post testing support are more established and used effectively.

Barry & Martin's Trust provides small, unrestricted grants to NGOs and hospitals who work in a highly regulated context. Throughout our visit, it was emphasised how powerful this flexibility has been to allow our partners to respond to need as it emerges. Being able to provide medication and support to a patient (and their family) without economic means is powerful. While HIV patients receive maximum government health insurance, every patient has to make a contribution in order to access this funding and we have many examples where our funding has allowed patients to make their contribution to release the health insurance to which they are then entitled. HIV positive people in China have access to either locally or internationally produced drugs. There are different costs and side effects associated with different choices and, again, our funding can help a patient choose medication that has the least side effects.

In Nanchang, the flexibility of our funding allowed the Rainbow Group to respond to an invitation to run support and training to HIV positive inmates in the local prison. All prisoners are tested on arrival and for many, this positive result can be a shock and post-test support and medication advice is important.

In January, we made the decision for Nathalie to take on the role of Chair of Barry & Martin's Trust. Martin will remain as a Trustee for the coming year and has, with immediate effect, been appointed Chairman Emeritus. We will continue to work closely together, as a group of four Trustees, to ensure the smooth running of the charity.

Our donors are listed later in this document, and I follow our usual tradition by listing here the donations to Barry & Martin America during 2024:

Barry & Martin America Donors 2024

James and Angela Chen	$500
Carol Dauber	$500
Martin and Yasuko Edelshain	$1,500
Barry Friedberg & Charlotte Moss	$5,000
Daniel and Marlene Good	$4,000
Pat and Dick Hoffman	$300
Linda Lee	$500
Michael Leigh	$250
Jeffrey and Tondra Lynford	$1,000
John Pull	$500
Noel Sanborn and Virginia Lee	$1,000



Martin Gordon CBE, Chairman Emeritus; Nathalie Gordon, Chair
June 2025



Xiao Tan of Nanchang Rainbow Health Consulting Public Health Centre with Yang Qin, Director of Jiangxi Centre for Disease Control, and Wang Fen, chief of Nanxin District CDC, in a live broadcast promoting HIV testing.



Nathalie with the winner of the 23rd Barry & Martin's Prize, Dr Sun Lijun



Martin Gordon at Windsor Castle in January 2025 after receiving his CBE from the Princess Royal, accompanied by Trustees James Lewisohn and Nathalie Gordon and Carol Dauber, Director of Barry and Martin America



A mutual support session for people living with HIV in Wuhan, delivered by the Weixian Social Work Centre, supported by the Trust



Yichang peer social work service centre and Yichang Third People's Hospital doctors participate in AIDS education activities on World AIDS Day



Eugene with former prizewinner Li Meiying at Guiyang Public Health and Treatment Centre



Families and people with AIDS at a Home of Red Ribbon support session led by Wang Kerong, Ditan Hospital, Beijing.



Nathalie and Mike with Tiger, Yang Jie, Mumu and Huang Hongjie, who volunteers with Tiger in Qingdao.



Trustees Nathalie Gordon and Eugene Chang at our prize-giving dinner in Zhuhai with our friends and supporters including Director of the National HIV/AIDS Association Dr Hao Yang (to the right of Nathalie); Chief Scientist Han Mengjie (third from left), prize-winner Dr Sun Lijun of You'an Hospital (fourth from left) and Association Secretary-General Wang Xinlun (second from left).



Nathalie and her husband Mike Clarke with the Nanchang Rainbow Health Consulting Public Health Centre. Next to Nathalie is our previous prizewinner Nurse Hu Min Hua. Next to Mike is Dr Chen, who has led the way in promoting the multi-disciplinary treatment of HIV patients in Jiangxi People's Hospital.

BARRY & MARTIN'S TRUST

STATEMENT OF CAPITAL ASSETS AT 31 DECEMBER 2024

			2024		2023
			£	£	£
	Note	Holding			
Equities & similar at Valuation:-					
AIA Group Ltd		10320	**59,723**		*110,749*
Alphabet Inc		740	**111,852**		*118,346*
Apple Inc		390	**77,982**		*76,723*
AstraZeneca plc		440	**46,059**		*60,420*
Bank of East Asia Ltd		7700	**7,804**		*9,684*
BNP Paribas SA		500	**24,485**		*35,255*
BOC Hong Kong (Holdings) Ltd		15400	**39,495**		*42,595*
Chugai Pharmaceutical Co Ltd		1925	**68,455**		*35,668*
CLP Holdings Ltd		8860	**59,470**		*87,409*
Denso Corp	*1*	4000	**45,006**		-
Deutsche Post AG		760	**21,355**		*38,481*
Dollar General Corporation		115	**6,962**		*15,996*
DSM-Firmenich AG	*2*		-		*13,951*
Emerson Electric Co		275	**27,212**		*27,486*
Home Depot Inc		140	**43,483**		*48,933*
Hong Kong & China Gas Co Ltd	*2*		-		*23,534*
HSBC Holdings plc		6600	**51,829**		*63,550*
Industrial & Commercial Bank of China Ltd	*2*		-		*23,025*
JP Morgan Chase & Co		235	**44,979**		*40,831*
Julius Baer Group Ltd		230	**11,888**		*13,184*
Koninklijke Ahold Delhaize NV		2870	**74,734**		*50,273*
Link Real Estate Investment Trust		3510	**11,852**		*20,087*
Lonza Group AG	*2*		-		*21,099*
L'Oreal SA		110	**31,095**		*55,844*
LVMH Moet Hennessy Louis Vuitton SE		100	**52,550**		*79,465*
McDonald's Corporation		330	**76,385**		*126,068*
Meta Platforms Inc	*1*	100	**46,751**		-
Microsoft Corp		300	**100,967**		*132,743*
Mitsui & Co Ltd	*1*	970	**46,599**		-
MTR Corp Ltd	*2*		-		*25,873*
Nestle SA		700	**46,186**		*123,973*
NextEra Energy Inc	*2*		-		*29,779*
Norfolk Southern Corp		120	**52,472**		*22,251*
Novo Nordisk A/S	*1*	370	**25,610**		-
Oversea-Chinese Banking Corp		3080	**30,091**		*30,925*
Panasonic Holdings Corporation	*1*	8160	**68,119**		-
Procter & Gamble Co		250	**33,466**		*37,359*
Roche Holding Ltd		350	**78,797**		*103,694*
Royal Bank of Canada		115	**11,067**		*11,957*
Shell Plc		2700	**67,237**		*129,120*
Sony Group Corp		5000	**85,587**		*96,999*
Swire Pacific Ltd Class 'A'		4620	**33,456**		*39,843*
Swire Properties Ltd		17860	**29,043**		*36,825*
Taiwan Semiconductor Manufacturing Co Ltd		775	**122,210**		*131,348*
Telefon Ericsson 'B' Shares		4240	**27,542**		*27,019*
Veolia Environnement SA		2600	**58,286**		*34,649*
Volkswagen AG Preference Shares	*2*		-		*18,892*
				1,958,141	*2,271,905*
Bonds & similar at Valuation:-					
Algebris Ucits Funds PLC Financial Credit	*1*	600	**68,646**		
Global Corp Bond Ucits ETF	*1*	35000	**159,390**		
Multicooperation Sicav JB Fixed Income EM Corp	*1*	1200	**101,508**		
Pimco Funds GLB Inv Series PLC Income	*1*	16000	**150,080**		
Premium Selection Ucits ICAV Brandywine GLB Inc	*1*	1800	**147,978**		
				627,602	-
Balances:-					
Tax refundable			**1,169**		*2,456*
Expenditure unpaid			**(3,730)**		*(3,231)*
Bank Accounts:					
CAF			**44,921**		*13,336*
HSBC			**2,943**		*25,212*
Julius Baer			**45,241**		*167,843*
Julius Baer - Deposits			**1,000**		*51,360*
				91,544	*256,976*
				2,677,287	*2,528,881*

Notes

1 Purchased in year

2 Sold in year

BARRY & MARTIN'S TRUST
CAPITAL CASH ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	*2023*
	£	£	*£*
Capital Cash Account - Opening Balance		**256,976**	*192,379*
RECEIPTS			
Cash donations		**80,465**	*123,657*
Income tax recoverable		**1,189**	*2,458*
Sales: Equities and similar			
AIA Group Ltd	**18,036**		
Alphabet Inc	**14,671**		
CLP Holdings Ltd	**12,741**		
DSM-Firmenich AG	**15,472**		
Hong Kong and China Gas Co Ltd	**23,312**		
HSBC Holdings plc	**8,378**		
Industrial & Commercial Bank of China Ltd	**24,318**		
Koninklijke Ahold Delhaize NV	**90,275**		
Lonza Group AG	**30,234**		
McDonald's Corporation	**25,089**		
Microsoft Corp	**17,495**		
MTR Corp Ltd	**22,743**		
Nestle SA	**15,241**		
NextEra Energy Inc	**37,754**		
Nvidia Corp	**62,663**		
Shell Plc	**37,627**		
Taiwan Semiconductor Manufacturing Co Ltd	**63,601**		
Volkswagen AG Preference Shares	**20,209**		
One-off part sale of all Equities	**564,363**		
		1,104,222	*197,508*
		1,442,852	*516,002*
PAYMENTS			
Printing, stationery & postage	**32**		*172*
Telephone, internet & web	**108**		*212*
Wages	**3,000**		*3,000*
Portfolio management	**12,818**		*12,448*
Accounting charges	**3,570**		*3,120*
Bank charges & interest	**627**		*373*
	20,155		*19,325*
Purchases: Equities and similar			
Chugai Pharmaceutical Co Ltd	**38,238**		
Denso Corp	**76,547**		
Koninklijke Ahold Delhaize NV	**125,379**		
Meta Platforms Inc	**49,585**		
Mitsui & Co Ltd	**63,125**		
Norfolk Southern Corp	**50,142**		
Novo Nordisk A/S	**47,739**		
Nvidia Corp	**47,692**		
Panasonic Holdings Corporation	**77,794**		
Veolia Environnement SA	**51,911**		
	628,152		*167,049*
Purchases: Bonds & similar			
Units Algebris Ucits Funds PLC Financial Credit	**68,937**		
Global Corp Bond Ucits ETF	**163,313**		
Units Multicooperation Sicav JB Fixed Income EM Corp	**107,477**		
Units Pimco Funds GLB Inv Series PLC Income	**155,969**		
Units Premium Selection Ucits ICAV Brandywine GLB Inc	**152,860**		
	648,556		
Income Account deficit	**54,445**		*72,652*
		1,351,308	*259,026*
Capital Cash Account - Closing Balance		**91,544**	*256,976*
Represented by:			
Tax refund		**1,169**	*2,456*
Unpaid expenditure		**(3,730)**	*(3,231)*
CAF Account		**44,921**	*13,336*
HSBC		**2,943**	*25,212*
Julius Baer		**45,241**	*167,843*
Julius Baer - Deposits		**1,000**	*51,360*
		91,544	*256,976*

BARRY & MARTIN'S TRUST
INCOME ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		*2023*
	£	£	*£*
RECEIPTS			
Dividends and Bond income:-			
AIA Group Ltd	**2,166**		
Alphabet Inc	**290**		
Apple Inc	**361**		
AstraZeneca plc	**1,331**		
Bank of East Asia Ltd	**479**		
BNP Paribas SA	**1,915**		
BOC Hong Kong (Holdings) Ltd	**3,399**		
Chugai Pharmaceutical Co Ltd	**666**		
CLP Holdings Ltd	**3,404**		
Denso Corp	**553**		
Deutsche Post AG	**1,151**		
Dollar General Corporation	**182**		
Emerson Electric Co	**389**		
Home Depot Inc	**836**		
HSBC Holdings plc	**5,372**		
JP Morgan Chase & Co	**725**		
Julius Baer Group Ltd	**443**		
Koninklijke Ahold Delhaize NV	**2,994**		
Link Real Estate Investment Trust	**1,089**		
L'Oreal SA	**618**		
LVMH Moet Hennessy Louis Vuitton SE	**947**		
McDonald's Corporation	**1,502**		
Meta Platforms Inc	**98**		
Microsoft Corp	**645**		
Mitsui & Co Ltd	**902**		
Nestle SA	**1,548**		
NextEra Energy Inc	**527**		
Norfolk Southern Corp	**839**		
Novo Nordisk A/S	**396**		
Nvidia Corp	**6**		
Oversea-Chinese Banking Corp	**2,008**		
Panasonic Holdings Corporation	**724**		
Procter & Gamble Co	**565**		
Roche Holding Ltd	**2,549**		
Royal Bank of Canada	**334**		
Shell Plc	**3,921**		
Sony Corp	**469**		
Swire Pacific Ltd 'A' Shares	**1,945**		
Swire Properties Ltd	**2,463**		
Taiwan Semiconductor Manufacturing Co Ltd	**1,628**		
Telefon Ericsson 'B' Shares	**682**		
Veolia Environnement SA	**2,690**		
Bonds and similar	**8,533**		
		64,284	*67,201*
Interest received		**934**	*3,930*
Foreign exchange (deficit) / surplus		**(7,657)**	*(4,361)*
		57,561	*66,770*
PAYMENTS			
Grants for Charitable Purposes in China:-			
The Association of Aids Prevention & Care, Dali, Yunnan	**20,000**		
Zhang Fujie: B&M Prize 2024	**12,500**		
Nanchang Rainbow Health	**12,121**		
Weixian Social Work Service: Wuhan	**12,000**		
Yichang Tongxing Social Work Service, Hubei	**9,000**		
Zunyi City of Love Public Welfare Association	**9,000**		
Chengdu Tongle Social Work: Chengdu Gay Care Organisation (Wang Xiao Dong)	**8,000**		
Shenyang Heping District Love Aid Social Work Service: Ma Tiecheng	**8,000**		
Mudanjiang, Heilongjiang Association of STD AIDS Prevention & Control	**7,000**		
MOTO (Maisha Outreach Therapy Centre) Tanzania	**5,000**		
Zelex Youth Skills Centre, Rwenzori, Uganda	**4,000**		
The Society for Aids Care, Hong Kong	**2,000**		
April mission to China	**2,385**		
Aids Ark (Myanmar)	**1,000**		
		112,006	*139,422*
INCOME DEFICIT		**54,445**	*72,652*

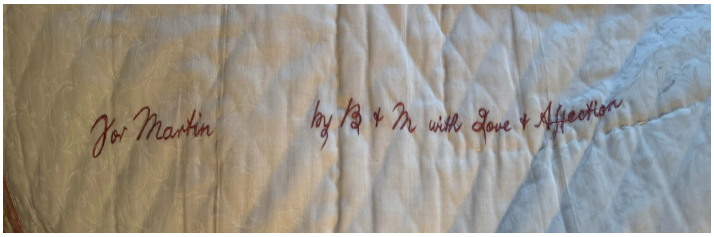
BARRY & MARTIN'S TRUST
DONATIONS RECEIVED FOR THE YEAR ENDED 31 DECEMBER 2024

	£
The Mary Kinross Charitable Trust	30,000
Barry & Martin America	25,918
Tim Freshwater Trust	10,000
Anonymous	3,000
Diederich Framhein	2,000
Malcolm Barnett & KT Ma	1,000
Mary Campbell	1,000
Nick Hayley	1,000
Stevenson Family Charitable Trust	1,000
Denis, Hitomi, Emilie	700
Osamu & Masako Nagayama	500
Kenny Wong	500
Ghislaine Baldensperger	412
Hugh & Jane Richardson	400
Stephen & Sheila Clarke	350
Robert Binyon	300
Ralph & Sue Cobham	300
Harley & Nina Irwin	300
Shisong Jiang & Yuhong Zhang	300
Trevor Lloyd	200
Hon. Joanna Roll	250
Christopher Wood	150
Tim Butchard	120
Myoung Il Choi	120
John Moncrieff	120
Peter Tustin	120
Gerald & Lucy Cadogan	105
Nicholas & Sheena Barber	100
Roger Bates	100
Sir Andrew & Lady Burns	100
	80,465



Barry and Martin





A quilt made by Barry for Martin during 1995-96; it was unfinished at the time of Barry's death, after which their good friend Michael Leigh completed it.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Barry and Martin's Trust		
On accounts for the year ended	31 December 2024	**Charity no (if any)**	1062629
Set out on pages	1-34 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	10/07/2025
Name:	Sam Rumens		
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants in England and Wales (ICAEW)		

Address:	Gilmarde House, 47 South Bar Street
	Banbury, Oxfordshire
	OX16 9AB

Section B	**Disclosure**
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

BARRY AND MARTIN'S TRUST

England & Wales - Charity number 1062629

Accounts

BARRY & MARTIN'S TRUST
(Registered Charity No. 1062629)

贝利马丁基金会（慈善注册号 1062629）

TWENTY SEVENTH ANNUAL REPORT AND ACCOUNTS

第 27 年度主席报告及财务报表

Period 1 January – 31 December 2023
（2023 年 1 月 1 日 —— 2023 年 12 月 31 日）



Our prizewinner Dr Zhang Fujie on prizegiving day, with Martin

Accounts prepared by: Paul Beadman, FCA, Maple Lodge, Paines Hill, Steeple Aston, Oxfordshire, OX25 4SQ

BARRY & MARTIN'S TRUST

Charity Number:	1062629
Governing Document:	Trust Deed dated 3 May1997
Registration Date:	3 June 1997
Grants Policy:	Projects with a strong UK-China-Hong Kong axis devoted to medical care, education and prevention of HIV/Aids
Trustees:	Martin L. Gordon CBE (Chairman), Eugene Chang, Nathalie Gordon (Deputy Chair), James Lewisohn
Executive Director:	Dr Shisong Jiang
China Steering Group:	Zhen Li (Director), Mingfang Song, Yang Jie
Advisers: UK	Professors Brian Gazzard, Frances Gotch, Clifford Leen, Xiaoning Xu Dr Beng Goh, Dr John Walsh, Dr Li Xu Macrae, Dr Mike Youle
China	Dr Xu Keyi
USA	Dr Damien Lu
Hong Kong	Aubrey Li, Dr Yiu Tung Suen, Dr Willy Wong
Legal Adviser in UK:	Peter Tustin
Registered Office:	91 Clarendon Drive, Putney, London SW15 1AN Email: nathalie@barryandmartin.org - Website: www.barryandmartin.org
Secretary:	Ines Lock
Treasurer:	Paul Beadman FCA
Bankers:	**CAF Bank Ltd** Kings Hill, West Malling, Kent ME19 4TA **HSBC Bank plc** (Banbury branch) 17 Market Place, Banbury, OX16 5ED
Barry & Martin America, Inc.:	Carol Dauber, Director, Secretary & Treasurer 225 East 73rd Street, Apt 2G New York, NY 10021 email: cdauber@nyc.rr.com Other Directors: Benjamin Edelshain, Philip Goodeve, Michael Leigh (Vice-President), Vanessa Ai Hua Li, Noel Sanborn, Rosita Sarnoff Advisers: James Chen, John Pull, Dr Tom Warne, Humphrey Wou West Coast Chapter: Linda Lee Assistant Treasurer: Nicholas Opinsky



The gay group in Baoding brings a cake to an HIV patient in hospital



Martin at the cherry blossom park in Wuhan with our former prizewinner Nurse Hu Minhua from Jiangxi and Xiaotan, the leader of the gay group in Nanchang, Jiangxi, as well as Dr Zhang Beichuan

ABBREVIATED SUMMARY OF RECEIPTS AND PAYMENTS
TEN YEAR SUMMARY TO 31 DECEMBER 2023

	2023 £	2022 £	2021 £	2020 £	2019 £	2018 £	2017 £	2016 £	2015 £	2014 £
RECEIPTS										
Cash donations	123,657	99,670	116,149	105,425	128,744	117,123	119,813	116,940	120,388	102,658
Tax refund	2,458	2,254	2,815	3,537	4,237	23,252	2,884	3,848	3,037	3,074
Net dividends	62,840	65,944	44,145	43,519	72,774	96,638	104,553	80,727	65,701	54,665
Interest	3,930	972		-	-	-	-	-	-	247
TOTAL INCOME	192,885	168,840	163,109	152,481	205,755	237,013	227,250	201,515	189,126	160,644
OVERHEADS	19,325	18,970	20,734	17,375	17,353	12,212	11,859	10,906	10,080	9,442
GRANTS FOR CHARITABLE PURPOSES IN CHINA	139,422	138,811	121,010	151,566	138,146	126,755	51,585	130,868	121,591	110,716



Martin nominated by the Chinese government as one of the Bridge Builders between the United Kingdom and China



Group Photo at prizegiving at Beijing Ditan Hospital, including the most senior officials in HIV/Aids, with our prizewinner Zhang Fujie.

CHAIRMAN'S STATEMENT

主席陈述

The Trustees have pleasure in presenting our 27th Annual Report, covering our work in China in 2023. I also include some comments on the early months of 2024, covering our first visit to China since the Chinese government declared an end to the epidemic in China at the end of 2022.

We made two visits to China in the early months of 2024, quickly following the 'end of Covid in China'. The first was in March, during which we travelled by the excellent train from Hong Kong to Wuhan. There, we were reunited with our principal advisers in China, Dr Zhang Beichuan and Tiger Wang from Qingdao, Yang Jie (Gaga) from Tianjin, and the director of our China Steering Group in Beijing, Zhen Li. I was accompanied throughout our visits by Ming Fang Song, also from our China Steering Group. Our arrangements were all made by the leader of the Wuhan gay group, Huang Haojie, and his colleagues from Wuhan and Yichang. Others joining us included Nurse Hu Minhua, our former prizewinner from Nanchang, together with Xiaotan, the leader of the Nanchang gay group.

Our second visit to China this spring was to Beijing in April, with three of our four Trustees -myself, Nathalie Gordon and Eugene Chang. We wanted to use this visit to demonstrate our continuing commitment to our work in China by awarding our prize to the excellent Doctor Zhang Fujie, of Beijing Ditan Hospital, whom we have respected for many years. This prizegiving was warmly received by the Beijing government and was reported favourably in all the Beijing newspapers.

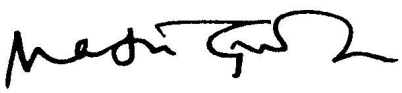
Our donors are listed later in this document, and I follow our usual tradition by listing here the donations to Barry & Martin America, which reached a record level:

Barry & Martin America Donations 2023

	US$		US$
James & Angela Chen	1,000	Jeffrey & Tondra Lynford	1,000
Carol Dauber	500	Nicholas Opinsky	100
Martin & Yasuko Edelshain	1,500	Amanda & James Opinsky	200
Barry Friedberg & Charlotte Moss	5,000	John Pull	500
Cicely & Hal Golden	100	Noël Sanborn & Virginia Lee	2,000
Daniel & Marlene Good	4,000	Rosita Sarnoff & Beth Sapery	1,000
Pat & Dick Hoffman*	300	Charles Warder & Michael Comer	200
Linda Lee	500	Tides Foundation	38,657
		** In memory of Bill*	
		Total US$	**56,557**

We are especially grateful to our friend Humphrey Wou, of San Francisco, for arranging the gift from the Tides Foundation. Humphrey has been doing work similar to ours in China, for 20 years, and he is much appreciated there.





Martin Gordon, Chairman – 18 June, 2024

STATEMENT OF CAPITAL ASSETS AT 31 DECEMBER 2023

			2023		2022
			£	£	£
Quoted Shares at Valuation:-	*Note*	Holding			
AIA Group Ltd		16200	**110,749**		*149,775*
Alphabet Inc		1080	**118,346**		*79,217*
Apple Inc		160	**24,165**		*17,282*
Apple Inc	*1*	348	**52,558**		*-*
AstraZeneca plc		570	**60,420**		*63,942*
Bank of East Asia Ltd		10000	**9,684**		*10,076*
BNP Paribas SA	*1*	650	**35,255**		*-*
BOC Hong Kong (Holdings) Ltd		20000	**42,595**		*56,665*
Chugai Pharmaceutical Co Ltd		1200	**35,668**		*25,463*
CLP Holdings Ltd		13500	**87,409**		*81,891*
CLP Holdings Ltd	*2*	13500	**-**		*81,890*
Deutsche Post AG	*1*	990	**38,481**		*-*
Dollar General Corporation		150	**15,996**		*30,707*
DSM-Firmenich AG	*3*	175	**13,951**		*17,747*
Emerson Electric Co		360	**27,486**		*28,749*
Home Depot Inc		180	**48,933**		*47,265*
Hong Kong & China Gas Co Ltd		39175	**23,534**		*30,961*
HSBC Holdings plc		10000	**63,550**		*51,570*
Industrial & Commercial Bank of China Ltd		60000	**23,025**		*25,691*
JP Morgan Chase & Co		306	**40,831**		*34,113*
Julius Baer Group Ltd		300	**13,184**		*14,518*
Koninklijke Ahold Delhaize NV		2230	**50,273**		*53,104*
Link Real Estate Investment Trust	*1*	4560	**20,087**		*-*
Lonza Group AG		64	**21,099**		*26,055*
L'Oreal SA		143	**55,844**		*42,326*
LVMH Moet Hennessy Louis Vuitton SE		125	**79,465**		*75,405*
McDonald's Corporation		542	**126,068**		*118,743*
McDonald's Corporation	*2*	88	**-**		*19,279*
Microsoft Corp		450	**132,743**		*89,717*
MTR Corp Ltd		6000	**18,264**		*26,426*
MTR Corp Ltd	*1*	2500	**7,609**		*-*
Nestle SA		1364	**123,973**		*131,309*
NextEra Energy Inc		625	**29,779**		*43,437*
Norfolk Southern Corp		120	**22,251**		*24,583*
Oversea-Chinese Banking Corp		4000	**30,925**		*30,198*
Procter & Gamble Co		325	**37,359**		*40,949*
Roche Holding Ltd		455	**103,694**		*118,765*
Royal Bank of Canada		150	**11,957**		*11,716*
Shell Plc		5000	**129,120**		*117,471*
Shenzhou International Group Ltd	*2*	2500	**-**		*23,379*
Softwareone Holding Ltd	*2*	1370	**-**		*16,138*
Sony Group Corp		1300	**96,999**		*82,192*
Swire Pacific Ltd Class 'A'		6000	**39,843**		*43,905*
Swire Properties Ltd		23200	**36,825**		*49,027*
Taiwan Semiconductor Manufacturing Co Ltd		1610	**131,348**		*99,701*
Telefon Ericsson 'B' Shares		5500	**27,019**		*26,724*
Tokyo Electron Ltd	*2*	100	**-**		*24,496*
Veolia Environnement SA		1400	**34,649**		*29,812*
VMWare Inc	*2*	325	**-**		*33,168*
Volkswagen AG Preference Shares		195	**18,892**		*20,142*
				2,271,905	*2,265,689*
Balances:-					
Tax refundable			**2,456**		*2,250*
Expenditure unpaid			**(3,231)**		*(3,172)*
Bank Accounts:					
CAF			**13,336**		*34,913*
HSBC			**25,212**		*8,874*
Julius Baer			**167,843**		*23,008*
Julius Baer - Deposits			**51,360**		*126,506*
				256,976	*192,379*
				2,528,881	*2,458,068*

Notes

1 Holding purchased in year

2 Holding sold in year

3 Formerly Koninklijke DSM NV

CAPITAL CASH ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		*2022*
	£	£	*£*
Capital Cash Account - Opening Balance		**192,379**	*79,962*
RECEIPTS			
Cash donations		**123,657**	*99,670*
Income tax recoverable		**2,458**	*2,254*
Share sales:-			
CLP Holdings Ltd	**80,051**		
McDonald's Corporation	**20,200**		
Shenzhou International Group Ltd	**25,216**		
Softwareone Holding Ltd	**17,710**		
Tokyo Electron Ltd	**28,724**		
VMWare Inc	**25,607**		
		197,508	*314,181*
		516,002	*496,067*
PAYMENTS			
Printing, stationery & postage	**172**		**-**
Telephone, internet & web	**212**		**-**
Wages	**3,000**		*3,000*
Portfolio management	**12,448**		*12,449*
Accounting charges	**3,120**		*2,970*
Bank charges & interest	**373**		*551*
	19,325		*18,970*
Share purchases:-			
Apple Inc	**52,745**		
BNP Paribas SA	**36,886**		
Deutsche Post AG	**36,744**		
Link Real Estate Investment Trust	**29,403**		
MTR Corp Ltd	**11,271**		
	167,049		*212,823*
Income Account deficit	**72,652**		*71,895*
		259,026	*303,688*
Capital Cash Account - Closing Balance		**256,976**	*192,379*
Represented by:			
Tax refund		**2,456**	*2,250*
Unpaid expenditure		**(3,231)**	*(3,172)*
CAF Account		**13,336**	*34,913*
HSBC		**25,212**	*8,874*
Julius Baer		**167,843**	*23,008*
Julius Baer - Deposits		**51,360**	*126,506*
		256,976	*192,379*

INCOME ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		*2022*
	£	£	*£*
RECEIPTS			
Net Dividends:-			
AIA Group Ltd	2,583		
Apple Inc	179		
AstraZeneca plc	1,337		
Bank of East Asia Ltd	552		
BNP Paribas SA	1,670		
BOC Hong Kong (Holdings) Ltd	2,906		
Chugai Pharmaceutical Co Ltd	467		
CLP Holdings Ltd	6,907		
Deutsche Post AG	1,184		
Dollar General Corporation	198		
DSM-Firmenich AG	240		
Emerson Electric Co	318		
Home Depot Inc	844		
Hong Kong & China Gas Co Ltd	1,402		
HSBC Holdings plc	4,241		
Industrial & Commercial Bank of China Ltd	1,772		
JP Morgan Chase & Co	696		
Julius Baer Group Ltd	449		
Koninklijke Ahold Delhaize NV	1,778		
Link Real Estate Investment Trust	1,136		
Lonza Group AG	165		
L'Oreal SA	569		
LVMH Moet Hennessy Louis Vuitton SE	1,021		
McDonald's Corporation	2,050		
Microsoft Corp	705		
MTR Corp Ltd	1,123		
Nestle SA	2,316		
NextEra Energy Inc	760		
Norfolk Southern Corp	364		
Oversea-Chinese Banking Corp	1,891		
Procter & Gamble Co	682		
Roche Holding Ltd	2,476		
Royal Bank of Canada	352		
Shell Plc	4,973		
Sony Corp	490		
Swire Pacific Ltd 'A' Shares	6,781		
Swire Properties Ltd	2,400		
Taiwan Semiconductor Manufacturing Co Ltd	1,861		
Telefon Ericsson 'B' Shares	797		
Veolia Environnement SA	1,033		
Volkswagen AG Preference Shares	3,533		
		67,201	*56,587*
Interest received		3,930	*972*
Foreign exchange (deficit) / surplus		(4,361)	*9,357*
		66,770	*66,916*
PAYMENTS			
Grants for Charitable Purposes in China:-			
Ditan Red Ribbon Centre, Beijing	30,000		
China Foundation for Prevention of STD and AIDS, to support:	21,600		
Ailan Health Centre, Benxi			
Beijing Association for STD and Aids Prevention			
Blue Harbour Task Force, Changzhi			
Hebei Light of Love Care Group, Baoding			
Xingtai Green Bird, Hebei			
You'an Home of Loving Care / Quiet Garden			
Qingdao Qing Tong Fang A	12,500		
Nanchang Rainbow Health Clinic	11,822		
Weixian Social Work Service: Wuhan	10,000		
Zunyi City of Love Public Welfare Association, Guizhou	9,000		
Yichang Tongxing Social Work Service, Hubei	7,500		
Aids Concern Foundation, Hong Kong	7,000		
Mudanjiang Zhi Ai group (Heilongjiang Aids Association)	6,000		
Xining Sunshine Care Association	6,000		
Advantage Africa, East Africa	5,000		
Hong Kong Aids Foundation	5,000		
Tearfund	5,000		
Midnight Blue, Hong Kong	3,000		
		139,422	*138,811*
INCOME DEFICIT		72,652	*71,895*

DONATIONS RECEIVED FOR THE YEAR ENDED 31 DECEMBER 2023

	£
Martin Gordon	**35,000**
The Mary Kinross Charitable Trust	**30,000**
Barry & Martin America	**28,211**
Anonymous	**3,000**
Hitesh Tailor	**2,500**
Anthony & Consuelo Brooke	**2,000**
Nick Hayley	**2,000**
Ifan Lloyd	**2,000**
HM Sassoon Charitable Trust	**2,000**
Diederich Framhein	**1,750**
Mark Arena	**1,000**
Malcolm Barnett & KT Ma	**1,000**
Mary Campbell	**1,000**
Charlotte Finlay-Broadbelt	**1,000**
Tim Freshwater Trust	**1,000**
Henry Oldfield Trust	**1,000**
Stevenson Family Charitable Trust	**1,000**
Christopher, Phillida & Eila Purvis	**800**
Denis, Hitomi, Emilie	**700**
Stephen & Sheila Clarke	**700**
Ian & Daphne Boyce	**500**
Osamu & Masako Nagayama	**500**
Roland & Ghislaine Baldensperger	**421**
Anonymous	**400**
Hugh & Jane Richardson	**400**
Jean Baudrand	**300**
Robert Binyon	**300**
Ralph & Sue Cobham	**300**
Nick Hanbury-Williams	**300**
Shisong Jiang & Yuhong Zhang	**300**
Alain & Elisabeth Philippe	**300**
Kenny Wong	**300**
Hon. Joanna Roll	**250**
Melville Guest	**200**
Trevor Lloyd	**175**
Christopher Wood CMG	**150**
Tim Butchard	**120**
Myoung Il Choi	**120**
John Moncrieff	**120**
Peter Tustin	**120**
Gerald & Lucy Cadogan	**105**
Nicholas & Sheena Barber	**100**
Roger Bates	**100**
Sir Andrew & Lady Burns	**100**
Stephen Harmsworth & Tina Gilbeck	**15**
	123,657

We have noted in the last year the death of three of our regular donors, Oscar Lewisohn and Ian Boyce in London and Roland Baldensperger in Paris. We remember them with gratitude and we send our sympathy to Margaret Lewisohn MBE, Daphne Boyce and Ghislaine Baldensperger.
We congratulate our regular donor, Christopher Wood, on the award of CMG. We applaud Christopher for his outstanding work as HM Consul-General in Shanghai at the height of the COVID-19 pandemic.

INDEPENDENT EXAMINER'S REPORT

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Barry & Martin's Trust		
On accounts for the year ended	31.12.23	**Charity no (if any)**	1062629
Set out on pages	1-34 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:	[signature]	**Date:**	27.3.2024
Name:	Mr J M Dovey		
Relevant professional qualification(s) or body (if any):	FCCA		
Address:	Heyford Park House, Heyford Park Upper Heyford, Bicester, Oxon OX25 5HD		



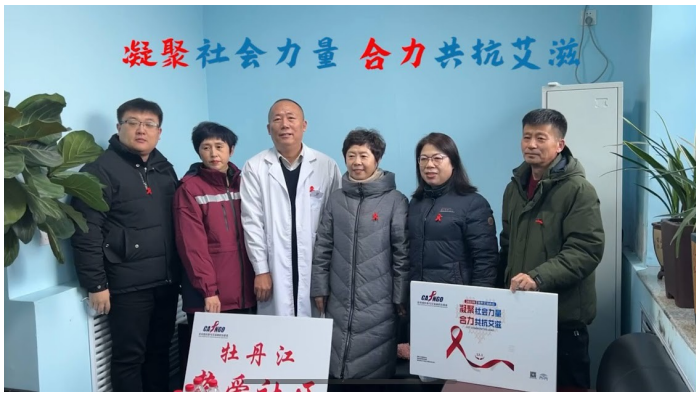
Red Ribbon Centre at Beijing Ditan Hospital, following the prizegiving. At second left in the front row is Mumu, who runs the Red Pomegranate Group in this outstanding outreach centre for AIDS patients.



Receipt and thanks from Director Liu of the China Foundation for the Prevention of STD's and AIDS



Gay group in Yichang, Hubei, being thanked by the authorities for their role in drug control



Gay group with leaders in Mudanjiang, NE China

Articles from the British Embassy in Beijing and *Beijing Daily*

Translated from the original Chinese



10th April 2024



Congratulations to Dr. Zhang Fujie from Beijing Ditan Hospital for winning the Barry and Martin's Prize 2024

Founded in 1996, the Barry & Martin's Trust is dedicated to helping China with HIV/AIDS prevention, education and care.

This week, Britain's Deputy Ambassador to China, Geraldine McCafferty, witnessed the 22nd Barry and Martin's Prize Award ceremony at Beijing Ditan Hospital. At the ceremony, Mr. Martin Gordon presented the award to Dr. Zhang Fujie for his outstanding contribution to HIV/AIDS treatment and care.

We congratulate Dr. Zhang and applaud Mr. Gordon for this amazing and important work.

Beijing Daily 10th April 2024

Zhang Fujie, an AIDS expert at Ditan Hospital, won the Barry and Martin's Prize 2024 and donated the prize money on the spot

The 2024 Barry and Martin's Prize Award ceremony was held in Beijing recently, and Zhang Fujie, chief physician of the AIDS Clinical Center of Beijing Ditan Hospital, won this honor.

"Professor Zhang Fujie has been engaged in AIDS clinical teaching, medical treatment and scientific research for more than 30 years. He has made important contributions to AIDS prevention and treatment." At the award ceremony, the founder of the award, 86-year-old Martin Gordon, came to the award ceremony in person, read the award speech, and awarded the certificate to Zhang Fujie. Zhang Fujie donated all the prize money on the spot for the subsequent training and support of the professional team for AIDS prevention and treatment.



Senior Nurse Wang Kerong from Beijing Ditan Hospital visited our Peggy Health Centre in Dali earlier this year. We created the Peggy Health Centre alongside the Dali Government in 2004, and its establishment remains one of the most recognised achievements of the Trust.



The Trust was a participant in the foundation of the Red Ribbon Centre at Beijing Ditan Hospital at the beginning of the century. We were recently asked by Beijing Ditan Hospital to contribute to the foundation of a similar centre in Hotan, Xinjiang. Our friends in Xinjiang have told us that a more favourable wind is blowing in Xinjiang, thus enabling us to support this new Red Ribbon Centre. We have contributed to Xinjiang over the years, but this was our first work in the province since 2018.

CHARITY COMMISSION FOR ENGLAND AND WALES

Barry & Martin's Trust			Charity No (if any)	1062629	
Annual accounts for the period					
Period start date	1/1/2023	To	Period end date	12/31/2023	

Section A Statement of financial activities

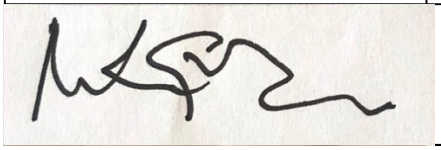
Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	126,115	-	-	126,115	101,925
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	66,770	-		66,770	66,916
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	192,885	-	-	192,885	168,841
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	12,448	-	-	12,448	12,449
Charitable activities	S09	139,422	-	-	139,422	138,811
Separate material item of expense	S10	-	-	-	-	-
Other	S11	6,877	-	-	6,877	6,521
Total	S12	158,747	-	-	158,747	157,781
Net income/(expenditure) before investment gains/(losses)	S13	34,138	-	-	34,138	11,060
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	34,138	-	-	34,138	11,060
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	36,675	-	-	36,675	- 218,313
Net movement in funds	S20	70,813	-	-	70,813	- 207,253
Reconciliation of funds:						
Total funds brought forward	S21	2,458,068	-	-	2,458,068	2,665,321
Total funds carried forward	S22	2,528,881	-	-	2,528,881	2,458,068

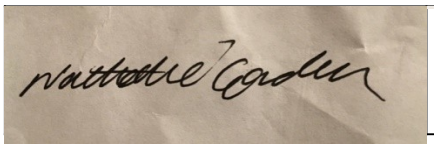
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Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	2,271,905	-	-	2,271,905	2,265,689
Total fixed assets	B05	2,271,905	-	-	2,271,905	2,265,689
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	2,456	-	-	2,456	2,250
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	257,751	-	-	257,751	193,301
Total current assets	B10	260,207	-	-	260,207	195,551
Creditors: amounts falling due within one year (Note 20)	B11	3,231	-	-	3,231	3,172
Net current assets/(liabilities)	B12	256,976	-	-	256,976	192,379
Total assets less current liabilities	B13	2,528,881	-	-	2,528,881	2,458,068
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	2,528,881	-	-	2,528,881	2,458,068
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	2,528,881		-	2,528,881	2,458,068
Revaluation reserve	B20				-	
Total funds	B21	2,528,881	-	-	2,528,881	2,458,068

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Martin L Gordon CBE	3/17/2024

	Nathalie Gordon	3/17/2024

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**None**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated	*2,458,068*	*2,528,881*
Adjustments:		
Fund balance as restated	*2,458,068*	*2,528,881*

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	*70,814*
Adjustments:	
Previous period net income/(expenditure) as restated	*70,814*

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and	This includes any realised or unrealised gains or losses on the sale of investments and			

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓		

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500			
	They are valued at cost.			✓	
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		✓		
	They are valued at fair value except where they qualify as basic financial instruments.		✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	123,657	-	-	123,657	99,670
	Gift Aid	2,458	-	-	2,458	2,255
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	126,115	-	-	126,115	101,925
Charitable activities:		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	3,930	-	-	3,930	972
	Dividend income	67,201	-	-	67,201	56,587
	Rental and leasing income	-	-	-	-	-
	Other	- 4,361	-	-	- 4,361	9,357
	Total	66,770	-	-	66,770	66,916
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		192,885	-	-	192,885	168,841

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.



Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fudraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	12,448	-	-	12,448	12,449
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	12,448	-	-	12,448	12,449
Expenditure on charitable activities	Grants for charitable purposes in China	139,422	-	-	139,422	138,811
	Total expenditure on charitable activities	139,422	-	-	139,422	138,811
Separate material item of expense		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	Wages	3,000	-	-	3,000	3,000
	Accounting	3,120	-	-	3,120	2,970
	Administration	384	-	-	384	-
	Bank charges	373	-	-	373	551
	Total other expenditure	6,877	-	-	6,877	6,521
TOTAL EXPENDITURE		158,747	-	-	158,747	157,781

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C Notes to the accounts (cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	720	570
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	3,000	3,000
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	3,000	3,000

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	1

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	NIL

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
Please state the legal authority or reason for making the payment	
Please state the amount of the payment (or value of any waiver of a right to an asset)	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	
The nature of the payment (cash, asset etc.)	
The extent of redundancy funding at the balance sheet date	
Please state the accounting policy for any redundancy or termination payments	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	



Section C Notes to the accounts (cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Medical care, education & preventing HIV / Aids	126,922	12,500	-	139,422
			-	-
Total	**126,922**	**12,500**	**-**	**139,422**

Please enter "Nil" if the charity does not identify and/or allocate support costs. Nil

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Please provide details of charity's URL.***
	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Ditan Red Ribbon Centre, Beijing	HIV/Aids care, education & prevention	30,000
China Foundation for Prevention of STD and AIDS	HIV/Aids care, education & prevention	21,600
Nanchang Rainbow Health Clinic	HIV/Aids care, education & prevention	11,822
Weixian Social Work Service: Wuhan	HIV/Aids care, education & prevention	10,000
Zunyi City Love Public Welfare Association, Guizhou	HIV/Aids care, education & prevention	9,000
Yichang Tongxing Social Work Service, Hubei	HIV/Aids care, education & prevention	7,500
Aids Concern Foundation, Hong Kong	HIV/Aids care, education & prevention	7,000
Heilongjiang Aids Association	HIV/Aids care, education & prevention	6,000
Xining Sunshine Care Association	HIV/Aids care, education & prevention	6,000
Advantage Africa, East Africa	HIV/Aids care, education & prevention	5,000
Hong Kong Aids Foundation	HIV/Aids care, education & prevention	5,000
Tearfund	HIV/Aids care, education & prevention	5,000
Midnight Blue, Hong Kong	HIV/Aids care, education & prevention	3,000
Total grants to institutions in reporting period		**126,922**
Other unanalysed grants		12,500
TOTAL GRANTS PAID		**139,422**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	-	-	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Section C Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:	
the effective date of the revaluation	
the name of independent valuer, if applicable	
qualifications of independent valuer	
the methods applied and significant assumptions	
any significant limitations on the valuation	

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	2,265,689	-	-	-	2,265,689
Add: additions to investments during period*	-	167,049	-	-	-	167,049
Less: disposals at carrying value	-	- 198,350	-	-	-	- 198,350
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	37,517	-	-	-	37,517
Carrying (fair) value at end of year	-	2,271,905	-	-	-	2,271,905

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	2,271,905	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	2,271,905	-
Grand total (Fair value at year end+Cost less impairment)		2,271,905

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	257,751	193,301
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	257,751	193,301

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party	
Name of the entity or entities benefitting from those guarantees	
Please explain how the guarantee furthers the charity's aims	

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided	
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	Professional fund manager year end market values from appropriate stock exchanges.
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	2,456	2,250
Total	2,456	2,250

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,231	3,172	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	3,231	3,172	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	51,360	126,506
Cash at bank and on hand	206,391	66,795
Other	-	-
Total	257,751	193,301

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The Trust is not exposed to credit, market or liquidity risk as commitments and expenditure are covered by available liquid funds, i.e.income during the year, surplus cash balances and listed investment sale proceeds.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	NONE

Section C Notes to the accounts (cont)

Note 26 Events after the end of the reporting period

Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
	UR	HIV/Aids care, education & prevention	2,458,068	192,885	- 158,747	-	36,675	2,528,881
			-	-	-	-	-	-
		Total Funds	2,458,068	192,885	- 158,747	-	36,675	2,528,881

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
	UR	HIV/Aids care, education & prevention	2,665,321	168,841	- 157,781	-	- 218,313	2,458,068
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	2,665,321	168,841	- 157,781	-	- 218,313	2,458,068

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	1

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Barry & Martin's Trust		
On accounts for the year ended	31.12.23	**Charity no (if any)**	1062629
Set out on pages	1-34 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

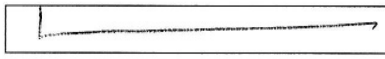
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:		**Date:**	27.3.2024
Name:	Mr J M Dovey		
Relevant professional qualification(s) or body (if any):	FCCA		
Address:	Heyford Park House, Heyford Park Upper Heyford, Bicester, Oxon OX25 5HD		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

BARRY AND MARTIN'S TRUST

England & Wales - Charity number 1062629

Accounts

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BARRY & MARTIN'S TRUST
(Registered Charity No. 1062629)

贝利马丁基金会（慈善注册号 1062629）

TWENTY SIXTH ANNUAL REPORT AND ACCOUNTS

第 26 年度主席报告及财务报表

Period 1 January – 31 December 2022
（2022 年 1 月 1 日 —— 2022 年 12 月 31 日）



Shenyang, Northeast China. HIV testing at a gay bar. At top left is Ma Tiecheng, our former prizewinner, who has run the gay organisation in Liaoning province for more than 20 years.

Accounts prepared by: Paul Beadman, FCA, Maple Lodge, Paines Hill, Steeple Aston, Oxfordshire, OX25 4SQ

BARRY & MARTIN'S TRUST

Charity Number:	1062629
Governing Document:	Trust Deed dated 3 May1997
Registration Date:	3 June 1997
Grants Policy:	Projects with a strong UK-China-Hong Kong axis devoted to medical care, education and prevention of HIV/Aids
Trustees:	Martin L. Gordon CBE (Chairman), Eugene Chang, Nathalie Gordon (Deputy Chair), James Lewisohn
Executive Director:	Dr Shisong Jiang
China Steering Group:	Zhen Li (Director), Mingfang Song, Yang Jie
Advisers: UK	Professors Brian Gazzard, Frances Gotch, Clifford Leen, Xiaoning Xu Dr Beng Goh, Dr John Walsh, Dr Li Xu Macrae, Dr Mike Youle
China	Dr Xu Keyi
USA	Dr Damien Lu
Hong Kong	Aubrey Li, Dr Yiu Tung Suen, Dr Willy Wong
Legal Adviser in UK:	Peter Tustin
Registered Office:	91 Clarendon Drive, Putney, London SW15 1AN Email: nathalie@barryandmartin.org - Website: www.barryandmartin.org
Secretary:	Ines Lock
Treasurer:	Paul Beadman FCA
Bankers:	**CAF Bank Ltd** Kings Hill, West Malling, Kent ME19 4TA **HSBC Bank plc** (Banbury branch) 17 Market Place, Banbury, OX16 5ED
Barry & Martin America, Inc.:	Carol Dauber, Director, Secretary & Treasurer 225 East 73rd Street, Apt 2G New York, NY 10021 email: cdauber@nyc.rr.com Other Directors: Benjamin Edelshain, Philip Goodeve, Michael Leigh (Vice-President), Vanessa Ai Hua Li, Noel Sanborn, Rosita Sarnoff Advisers: James Chen, John Pull, Dr Tom Warne, Humphrey Wou West Coast Chapter: Linda Lee Assistant Treasurer: Nicholas Opinsky



Camellias at our Peggy Health Centre in Dali, Yunnan



Barry and Martin in the French Alps, nearly 50 years ago.

ABBREVIATED SUMMARY OF RECEIPTS AND PAYMENTS
TEN YEAR SUMMARY TO 31 DECEMBER 2022

	2022 £	2021 £	2020 £	2019 £	2018 £	2017 £	2016 £	2015 £	2014 £	2013 £
RECEIPTS										
Cash donations	99,670	116,149	105,425	128,744	117,123	119,813	116,940	120,388	102,658	113,505
Tax refund	2,254	2,815	3,537	4,237	23,252	2,884	3,848	3,037	3,074	2,466
Net dividends	65,944	44,145	43,519	72,774	96,638	104,553	80,727	65,701	54,665	58,774
Interest	972		-	-	-	-	-	-	247	156
TOTAL INCOME	168,840	163,109	152,481	205,755	237,013	227,250	201,515	189,126	160,644	174,901
OVERHEADS	18,970	20,734	17,375	17,353	12,212	11,859	10,906	10,080	9,442	9,596
GRANTS FOR CHARITABLE PURPOSES IN CHINA	138,811	121,010	151,566	138,146	126,755	51,585	130,868	121,591	110,716	119,080



Peach and cherry blossom this spring at Yichang, Hubei

CHAIRMAN'S STATEMENT

主席陈述

The Trustees have pleasure in presenting our 26th Annual Report, covering our work in China in 2022, possibly the most difficult year since we started in 1996.

When we made our first calls on the Ministry of Health in Beijing in 1996, the officials acknowledged that they needed to access the gay community, but that they had no contact with it. In the years that followed we cooperated with our Chinese friends in reaching out to the gay community, in order to provide treatment and care, and to tackle discrimination. We started by working with the two principal infectious diseases hospitals in Beijing, the Ditan and the You'an, and this gradually spread around the country.

Also from 2000 we established the Barry & Martin's annual prizes, for excellence in Aids treatment and care. These prizes became very popular, and we awarded them in many different parts of China, to doctors, nurses, volunteers and Aids victims.

In 2017 the Chinese government established the Foreign NGO Law, which introduced new regulation on foreign charities. This caused many foreign charities to withdraw or stay on the sidelines. However, at that time the authorities specifically encouraged us to continue our work, and we were able to get permission from the provincial authorities to make grants to the vulnerable groups, and those responsible for caring for them.

We used to come to all parts of China at 3-month intervals, and made wonderful contacts with the many peoples of China, and we visited every province except Tibet.

We also brought nurses and doctors from England and Scotland to lecture to the officials and doctors, and their patients; and we invited Chinese doctors and nurses from all over China to do training at our UK hospitals. We made many friends, and this is an unbreakable medical link between our countries.

Last year has been our most difficult, during the final year of "Zero Covid". We have not been able to visit China, now for more than three years, but working with our many friends around China we have kept in touch with the vulnerable people, and those responsible for them. We even managed to award two Barry & Martin prizes in 2021, although we did not give a prize in 2022. However we have plans, and a nominee, to give a prize in 2023, and to emphasise our uninterrupted work.

We have continued to be supported by many friends around the world, and our endowment has so far survived the difficult conditions, both politically and financially.

During 2022 the Chinese government recognised a group of UK people as "Bridge Builders", and I was nominated in respect of our Trust's work in China.

The list of donors is given on page 9. In addition Barry & Martin America has continued to receive donations, and these are set out below:

Barry & Martin America Donations 2022

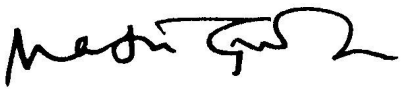
	US$		US$
Carol Dauber	500	Linda Lee	500
Martin & Yasuko Edelshain	1,500	Jeffrey & Tondra Lynford	1,000
Barry Friedberg & Charlotte Moss	5,000	Michael Meehan	60
Daniel & Marlene Good	3,000	John Pull	300
Paula Gordon *	3,000	Tides Foundation	10,000
Pat & Dick Hoffman**	300		

* *In memory of Adam Laing Gordon*

** *In memory of Bill*

Total	**US$**	**25,160**

We have also established a relationship in Beijing with an important national charity, the China Foundation for the Prevention of STD's and AIDS (CFPSA). This follows a suggestion made by our Chinese Steering Group Director Zhen Li who, together with Fu Yan, Director of the Beijing Aids Association, made a proposal to CFPSA to accept some of our grants and pass them on to our nominees. As referred to in these accounts, this has made it possible for us to make certain grants where the normal official approval was not available. At a time when official security clearances are sometimes difficult to obtain, this enables us to make several highly deserving grants.



Martin Gordon, Chairman – 21 April 2023



We were invited to a Garden Party at Buckingham Palace in May. Here we are taking tea, with Eugene and Nathalie in the back, and Shisong and Martin at front.

STATEMENT OF CAPITAL ASSETS AT 31 DECEMBER 2022

			2022		*2021*
			£	£	£
Quoted Shares at Valuation:-	*Note*	Holding			
AIA Group Ltd		16200	**149,775**		*120,582*
Alphabet Inc		1080	**79,217**		*115,501*
Apple Inc	*1*	160	**17,282**		*-*
AstraZeneca plc		485	**54,407**		*42,088*
AstraZeneca plc	*1*	85	**9,535**		*-*
Bank of East Asia Ltd		10000	**10,076**		*10,606*
BOC Hong Kong (Holdings) Ltd		20000	**56,665**		*48,391*
Chugai Pharmaceutical Co Ltd		1200	**25,463**		*28,735*
CLP Holdings Ltd		27000	**163,781**		*201,354*
Crowdstrike Holdings Inc	*2*	195	**-**		*29,477*
Dollar General Corporation		150	**30,707**		*26,117*
Emerson Electric Co		360	**28,749**		*24,710*
Guangdong Investment Ltd	*2*	16000	**-**		*15,015*
Home Depot Inc		180	**47,265**		*55,152*
Hong Kong & China Gas Co Ltd		39175	**30,961**		*45,037*
Hong Kong & China Gas Co Ltd	*2*	38000	**-**		*43,687*
HSBC Holdings plc		10000	**51,570**		*44,865*
Industrial & Commercial Bank of China Ltd		60000	**25,691**		*25,000*
iShares IV PLC China CNY Bond Ucits ETF/USD	*2*	12490	**-**		*51,879*
JP Morgan Chase & Co		306	**34,113**		*35,774*
Julius Baer Group Ltd		300	**14,518**		*14,872*
Koninklijke Ahold Delhaize NV		2230	**53,104**		*56,422*
Koninklijke DSM NV		175	**17,747**		*29,092*
Lonza Group AG		64	**26,055**		*39,496*
L'Oreal SA		143	**42,326**		*50,060*
LVMH Moet Hennessy Louis Vuitton SE		100	**60,324**		*61,039*
LVMH Moet Hennessy Louis Vuitton SE	*1*	25	**15,081**		*-*
McDonald's Corporation		630	**138,022**		*124,688*
McDonald's Corporation	*2*	110	**-**		*21,771*
Microsoft Corp		450	**89,717**		*111,738*
MTR Corp Ltd	*1*	6000	**26,426**		*-*
Nestle SA		1364	**131,309**		*140,855*
Netease Inc	*2*	600	**-**		*8,949*
NextEra Energy Inc		625	**43,437**		*43,080*
Norfolk Southern Corp	*1*	120	**24,583**		*-*
Oversea-Chinese Banking Corp		4000	**30,198**		*24,972*
Ping An Insurance Co Ltd	*2*	5000	**-**		*26,586*
Procter & Gamble Co	*1*	325	**40,949**		*-*
Roche Holding Ltd		455	**118,765**		*139,771*
Royal Bank of Canada	*1*	150	**11,716**		*-*
Sanofi SA	*2*	430	**-**		*31,980*
Shell Plc		5000	**117,471**		*81,120*
Shenzhou International Group Ltd		2500	**23,379**		*35,488*
Softwareone Holding Ltd		1370	**16,138**		*21,936*
Sony Group Corp		1300	**82,192**		*120,646*
Swire Pacific Ltd Class 'A'		6000	**43,905**		*25,200*
Swire Pacific Ltd Class 'A'	*2*	6000	**-**		*25,199*
Swire Properties Ltd		23200	**49,027**		*42,929*
Taiwan Semiconductor Manufacturing Co Ltd		1610	**99,701**		*143,009*
Telefon Ericsson 'B' Shares		5500	**26,724**		*44,756*
Tencent Holdings Ltd	*2*	1000	**-**		*43,258*
Tokyo Electron Ltd		100	**24,496**		*42,494*
Unilever plc	*2*	1010	**-**		*39,849*
Veolia Environnement SA		700	**14,906**		*18,959*
Veolia Environnement SA	*1*	700	**14,906**		*-*
VMWare Inc	*1*	325	**33,168**		*-*
Volkswagen AG Preference Shares		75	**7,747**		*11,175*
Volkswagen AG Preference Shares	*1*	120	**12,395**		*-*
				2,265,689	*2,585,359*
Balances:-					
Tax refundable			**2,250**		*2,563*
Expenditure unpaid			**(3,172)**		*(3,173)*
Bank Accounts:					
CAF			**34,913**		*45,030*
HSBC			**8,874**		*26,956*
Julius Baer			**23,008**		*8,586*
Julius Baer - Deposits			**126,506**		*-*
				192,379	*79,962*
				2,458,068	*2,665,321*

Notes

1 Holding purchased in year

2 Holding sold in year

CAPITAL CASH ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	2022		*2021*
	£	£	*£*
Capital Cash Account - Opening Balance		**79,962**	*138,520*
RECEIPTS			
Cash donations		**99,670**	*116,149*
Income tax recoverable		**2,254**	*2,815*
Share sales:-			
Crowdstrike Holdings Inc	**32,080**		
Guangdong Investment Ltd	**14,644**		
Hong Kong and China Gas Co Ltd	**32,208**		
iShares IV PLC China CNY Bond Ucits ETF/USD	**52,773**		
McDonald's Corporation	**24,071**		
Netease Inc	**7,152**		
Ping An Insurance Co Ltd	**22,635**		
Sanofi SA	**30,936**		
Swire Pacific Ltd Class 'A'	**25,385**		
Tencent Holdings Ltd	**33,205**		
Unilever plc	**39,092**		
		314,181	*218,225*
		496,067	*475,709*
PAYMENTS			
Printing, stationery & postage	**-**		*72*
Telephone, internet & web	**-**		*25*
Wages	**3,000**		*3,600*
Portfolio management	**12,449**		*12,207*
Accounting charges	**2,970**		*4,050*
Bank charges & interest	**551**		*780*
	18,970		*20,734*
Share purchases:-			
Apple Inc	**20,487**		
AstraZeneca plc	**9,522**		
LVMH Moet Hennessy Louis Vuitton SE	**14,714**		
MTR Corp Ltd	**24,307**		
Norfolk Southern Corp	**26,001**		
Procter & Gamble Co	**41,067**		
Royal Bank of Canada	**12,910**		
Veolia Environnement SA	**14,989**		
VMWare Inc	**33,507**		
Volkswagen AG Preference Shares	**15,319**		
	212,823		*298,148*
Income Account deficit	**71,895**		*76,865*
		303,688	*395,747*
Capital Cash Account - Closing Balance		**192,379**	*79,962*
Represented by:			
Tax refund		**2,250**	*2,563*
Unpaid expenditure		**(3,172)**	*(3,173)*
CAF Account		**34,913**	*45,030*
HSBC		**8,874**	*26,956*
Julius Baer		**23,008**	*8,586*
Julius Baer - Deposits		**126,506**	*-*
		192,379	*79,962*

INCOME ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	2022		*2021*
	£	£	*£*
RECEIPTS			
Net Dividends:-			
AIA Group Ltd	2,514		
Apple Inc	82		
AstraZeneca plc	1,075		
Bank of East Asia Ltd	1,070		
BOC Hong Kong (Holdings) Ltd	2,454		
Chugai Pharmaceutical Co Ltd	532		
CLP Holdings Ltd	8,529		
Dollar General Corporation	176		
Emerson Electric Co	421		
Home Depot Inc	775		
Hong Kong & China Gas Co Ltd	2,310		
HSBC Holdings plc	2,170		
Industrial & Commercial Bank of China Ltd	1,940		
JP Morgan Chase & Co	692		
Julius Baer Group Ltd	514		
Koninklijke Ahold Delhaize NV	1,582		
Koninklijke DSM NV	334		
Lonza Group AG	130		
L'Oreal SA	441		
LVMH Moet Hennessy Louis Vuitton SE	957		
McDonald's Corporation	2,186		
Microsoft Corp	648		
MTR Corp Ltd	930		
Nestle SA	2,049		
Netease Inc	36		
NextEra Energy Inc	602		
Norfolk Southern Corp	90		
Oversea-Chinese Banking Corp	1,315		
Ping An Insurance Co Ltd	821		
Procter & Gamble Co	180		
Roche Holding Ltd	2,234		
Royal Bank of Canada	88		
Shell Plc	4,048		
Sanofi SA	852		
Shenzhou International Group Ltd	447		
Softwareone Holding Ltd	371		
Sony Corp	475		
Swire Pacific Ltd 'A' Shares	1,762		
Swire Properties Ltd	2,354		
Taiwan Semiconductor Manufacturing Co Ltd	1,905		
Telefon Ericsson 'B' Shares	800		
Tencent Holdings Ltd	959		
Tokyo Electron Ltd	834		
Unilever plc	1,100		
Veolia Environnement SA	452		
Volkswagen AG Preference Shares	351		
		56,587	*48,552*
Interest received		972	-
Foreign exchange surplus / (deficit)		9,357	*(4,407)*
		66,916	*44,145*
PAYMENTS			
Grants for Charitable Purposes in China:-			
China Foundation for Prevention of STD and AIDS, to support:	32,400		
Ailan Health Centre, Benxi			
Beijing Association for STD and Aids Prevention			
Blue Harbour Task Force, Changzhi			
Hebei Light of Love Care Group, Baoding			
Xingtai Green Bird, Hebei			
You'an Home of Loving Care / Quiet Garden			
The Association of Aids Prevention & Care, Dali, Yunnan	25,000		
Xining Sunshine Care Association	12,500		
Tianjin Shenlan Public Health	10,000		
Weixian Social Work Service: Wuhan	10,000		
Yichang Tongxing Social Work Service, Hubei	9,000		
Nanchang Rainbow Health Clinic	7,161		
Zunyi City Love Public Welfare Association	7,000		
Shenyang Heping District Love Aid Social Work Service: Ma Tiecheng	6,000		
Hong Kong Aids Foundation	5,250		
Aids Concern Foundation, Hong Kong	5,000		
Genc Lezbiyen Gey Biseksüel, Izmir Turkey	4,000		
Advantage Africa, East Africa	2,000		
Midnight Blue, Hong Kong	2,000		
Zelex Youth Skills Centre	1,500		
		138,811	*121,010*
INCOME DEFICIT		71,895	*76,865*

DONATIONS RECEIVED FOR THE YEAR ENDED 31 DECEMBER 2022

	£
Martin Gordon	35,000
The Mary Kinross Charitable Trust	30,000
Barry & Martin America	14,445
Anonymous	3,000
Diederich Framhein	1,500
Mary Campbell	1,100
Mark Arena	1,000
Malcolm Barnett & KT Ma	1,000
Ian & Daphne Boyce	1,000
Charlotte Finlay-Broadbelt	1,000
Dennis Lam & Mayumi Eguchi	1,000
Stevenson Family Charitable Trust	1,000
Denis, Hitomi, Emilie	700
Stephen & Sheila Clarke	700
Alain & Elisabeth Philippe	600
Osamu & Masako Nagayama	500
Roland & Ghislaine Baldensperger	415
Harley & Nina Irwin	400
Hugh & Jane Richardson	400
Michael & Judy Jackson	350
George & Caroline Olcott	350
Kenny Wong	350
Robert Binyon	300
Hon. Julian Byng	300
Thomas & Genevieve Hackett	300
Shisong Jiang & Yuhong Zhang	300
Jun Kobayashi	300
Christopher & Phillida Purvis	300
Melville Guest	250
Hon. Joanna Roll	250
Ines Lock & Ines Romon	200
Trevor Lloyd	175
Christopher Wood	150
Tim Butchard	120
Myoung Il Choi	120
John Moncrieff	120
Peter Tustin	120
Gerald & Lucy Cadogan	105
Nicholas & Sheena Barber	100
Roger Bates	100
Sir Andrew & Lady Burns	100
Nick & Deborah Rowan	100
Janet Unwin	50
	99,670

INDEPENDENT EXAMINER'S REPORT

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name: Barry & Martin's Trust		
On accounts for the year ended	31.12.22	**Charity no (if any)**	1062629
Set out on pages	1-34 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

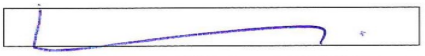
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:		**Date:**	19.4.2023
Name:	Mr J M Dovey		
Relevant professional qualification(s) or body (if any):	FCCA		
Address:	Heyford Park House, Heyford Park Upper Heyford, Bicester, Oxon OX25 5HD		

DALI





Acting British Consul General from Chongqing, Tim Standbrook, visits our Peggy Health Centre in Dali Yunnan on 8 September 2022, and presents Jianbo with a mug commemorating The Queen's Platinum Jubilee. "They were very impressed with what we have done and gave us lots of praises".

SHENYANG



Visit of the Deputy British Ambassador Geraldine McCafferty to Shenyang on 13 February 2023, with four colleagues. Standing to her left is Ma Tiecheng, the leader of the gay group which we have supported for more than 20 years.

NANCHANG RAINBOW



Nanchang Rainbow Health Consulting. The group in Nanchang Jiangxi has been particularly effective, and works very well with local government. The group leader Xiao Tan joined the Jiangxi Provincial Communist Youth League in providing a hotline for young people affected by HIV. In addition they cooperated with the Jiangxi Morning Post and Jiangxi TV Station. On World Aids Day they were invited to to participate in a live programme on Aids Prevention and Treatment on Jiangxi TV. In this photo, Xiao Tan is at left.

Mudanjiang Beloved Community, Heilongjiang



2022 has been the first year that we have supported the group in Mudanjiang, although we have a long relationship with the provincial capital Harbin. Everything that we have supported in Heilongjiang province over the years has been impeccable, and the support of government has been sensitive and competent. We have been impressed with our first cooperation with Mudanjiang. Yang Xiumei, above, head nurse, Department of Dermatology and Venereal Diseases, Kang An Hospital, Mudanjiang

Xingtai City, Hebei – Jade Bird Public Service Centre



Volunteer monthly meeting. The Leader Liu Chao Yang is standing at right.



Deaf teenager in the countryside, whose infection was confirmed by the CDC. His parents have not permitted antiviral treatment.

Yichang Tongxin Social Work Service Centre



Group of volunteers, with volunteer at right dressed as a bear.

Zunyi, Guizhou



The group meets on a river boat, inviting government health officials. In December the group received the visit of our Consul General in Chongqing, Stephen Ellison. Stephen is famous in Chongqing, because he jumped into the river to save a lady from drowning.

CHARITY COMMISSION FOR ENGLAND AND WALES

Barry & Martin's Trust			Charity No (if any)	1062629	
Annual accounts for the period					
Period start date	1/1/2022	To	Period end date	12/31/2022	

Section A Statement of financial activities

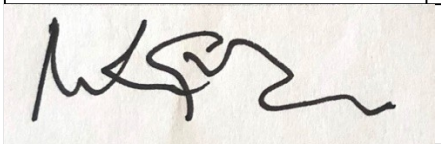
Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	101,925	-	-	101,925	118,964
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	66,916	-		66,916	44,145
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	168,841	-	-	168,841	163,109
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	12,449	-	-	12,449	12,207
Charitable activities	S09	138,811	-	-	138,811	121,010
Separate material item of expense	S10	-	-	-	-	-
Other	S11	6,521	-	-	6,521	8,527
Total	S12	157,781	-	-	157,781	141,744
Net income/(expenditure) before investment gains/(losses)	S13	11,060	-	-	11,060	21,365
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	11,060	-	-	11,060	21,365
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	- 218,313	-	-	- 218,313	247,520
Net movement in funds	S20	- 207,253	-	-	- 207,253	268,885
Reconciliation of funds:						
Total funds brought forward	S21	2,665,321	-	-	2,665,321	2,396,436
Total funds carried forward	S22	2,458,068	-	-	2,458,068	2,665,321

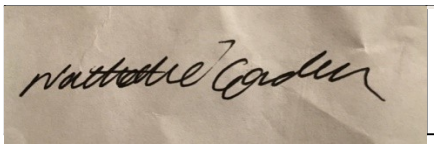
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Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	2,265,689	-	-	2,265,689	2,585,359
Total fixed assets	B05	2,265,689	-	-	2,265,689	2,585,359
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	2,250	-	-	2,250	2,563
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	193,301	-	-	193,301	80,572
Total current assets	B10	195,551	-	-	195,551	83,135
Creditors: amounts falling due within one year (Note 20)	B11	3,172	-	-	3,172	3,173
Net current assets/(liabilities)	B12	192,379	-	-	192,379	79,962
Total assets less current liabilities	B13	2,458,068	-	-	2,458,068	2,665,321
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	2,458,068	-	-	2,458,068	2,665,321
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	2,458,068		-	2,458,068	2,665,321
Revaluation reserve	B20				-	
Total funds	B21	2,458,068	-	-	2,458,068	2,665,321

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Martin L Gordon CBE	4/6/2023

	Nathalie Gordon	4/6/2023

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**None**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated	*2,665,321*	*2,458,068*
Adjustments:		
Fund balance as restated	*2,665,321*	*2,458,068*

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	*-207,253*
Adjustments:	
Previous period net income/(expenditure) as restated	*-207,253*

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and	This includes any realised or unrealised gains or losses on the sale of investments and			

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓		

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500			
	They are valued at cost.			✓	
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		✓		
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		✓		
	They are valued at fair value except where they qualify as basic financial instruments.		✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	99,670	-	-	99,670	116,149
	Gift Aid	2,255	-	-	2,255	2,815
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	101,925	-	-	101,925	118,964
Charitable activities:		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	972	-	-	972	-
	Dividend income	56,587	-	-	56,587	48,552
	Rental and leasing income	-	-	-	-	-
	Other	9,357	-	-	9,357	- 4,407
	Total	66,916	-	-	66,916	44,145
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		168,841	-	-	168,841	163,109

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.



Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fudraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	12,449	-	-	12,449	12,207
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	12,449	-	-	12,449	12,207
Expenditure on charitable activities	Grants for charitable purposes in China	138,811	-	-	138,811	121,010
	Total expenditure on charitable activities	138,811	-	-	138,811	121,010
Separate material item of expense		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	Wages	3,000	-	-	3,000	3,600
	Accounting	2,970	-	-	2,970	4,050
	Administration	-	-	-	-	97
	Bank charges	551	-	-	551	780
	Total other expenditure	6,521	-	-	6,521	8,527
TOTAL EXPENDITURE		157,781	-	-	157,781	141,744

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C Notes to the accounts (cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	570	510
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	3,000	3,600
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	3,000	3,600

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	1

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	NIL

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
Please state the legal authority or reason for making the payment	
Please state the amount of the payment (or value of any waiver of a right to an asset)	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	
The nature of the payment (cash, asset etc.)	
The extent of redundancy funding at the balance sheet date	
Please state the accounting policy for any redundancy or termination payments	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	



Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Medical care, education & preventing HIV / Aids	132,811	6,000	-	138,811
			-	-
Total	**132,811**	**6,000**	**-**	**138,811**

Please enter "Nil" if the charity does not identify and/or allocate support costs. Nil

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Please provide details of charity's URL.***
	Provide details below

Names of institution	Purpose	Total amount of grants paid £
China Foundation for Prevention of STD and AIDS	HIV/Aids care, education & prevention	32,400
Association of Aids Prevention & Care, Dali, Yunnan	HIV/Aids care, education & prevention	25,000
Xining Sunshine Care Association	HIV/Aids care, education & prevention	12,500
Tianjin Shenlan Public Health	HIV/Aids care, education & prevention	10,000
Weixian Social Work Service: Wuhan	HIV/Aids care, education & prevention	10,000
Yichang Tongxing Social Work Service, Hubei	HIV/Aids care, education & prevention	9,000
Nanchang Rainbow Health Clinic	HIV/Aids care, education & prevention	7,161
Zunyi City Love Public Welfare Association	HIV/Aids care, education & prevention	7,000
Hong Kong Aids Foundation	HIV/Aids care, education & prevention	5,250
Aids Concern Foundation, Hong Kong	HIV/Aids care, education & prevention	5,000
Four other grants of below £5,000		9,500
Total grants to institutions in reporting period		**132,811**
Other unanalysed grants		6,000
TOTAL GRANTS PAID		**138,811**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	-	-	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Section C Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:	
the effective date of the revaluation	
the name of independent valuer, if applicable	
qualifications of independent valuer	
the methods applied and significant assumptions	
any significant limitations on the valuation	

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	2,585,359	-	-	-	2,585,359
Add: additions to investments during period*	-	212,823	-	-	-	212,823
Less: disposals at carrying value	-	- 337,650	-	-	-	- 337,650
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	- 194,843	-	-	-	- 194,843
Carrying (fair) value at end of year	-	2,265,689	-	-	-	2,265,689

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	2,265,689	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	2,265,689	-
Grand total (Fair value at year end+Cost less impairment)		2,265,689

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	193,301	80,572
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	193,301	80,572

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party	
Name of the entity or entities benefitting from those guarantees	
Please explain how the guarantee furthers the charity's aims	

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided	
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	Professional fund manager year end market values from appropriate stock exchanges.
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	2,250	2,563
Total	2,250	2,563

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,172	3,173	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	3,172	3,173	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	126,506	-
Cash at bank and on hand	66,795	80,572
Other	-	-
Total	193,301	80,572

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The Trust is not exposed to credit, market or liquidity risk as commitments and expenditure are covered by available liquid funds, i.e.income during the year, surplus cash balances and listed investment sale proceeds.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	NONE

Section C Notes to the accounts (cont)

Note 26 Events after the end of the reporting period

Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
	UR	HIV/Aids care, education & prevention	2,665,321	168,841	- 157,781	-	- 218,313	2,458,068
			-	-	-	-	-	-
		Total Funds	2,665,321	168,841	- 157,781	-	- 218,313	2,458,068

Section C **Notes to the accounts** **(cont)**

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
	UR	HIV/Aids care, education & prevention	2,396,436	163,109	- 141,744	-	247,520	2,665,321
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	2,396,436	163,109	- 141,744	-	247,520	2,665,321

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**1**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**1**

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	**1**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Barry & Martin's Trust		
On accounts for the year ended	31.12.22	**Charity no (if any)**	1062629
Set out on pages	1-34 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

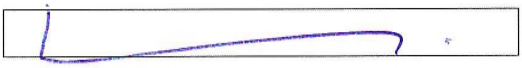
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:		**Date:**	19.4.2023
Name:	Mr J M Dovey		
Relevant professional qualification(s) or body (if any):	FCCA		
Address:	Heyford Park House, Heyford Park Upper Heyford, Bicester, Oxon OX25 5HD		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

BARRY AND MARTIN'S TRUST

England & Wales - Charity number 1062629

Accounts

BARRY & MARTIN'S TRUST
(Registered Charity No. 1062629)

贝利马丁基金会（慈善注册号 1062629）

TWENTY FIFTH ANNUAL REPORT AND ACCOUNTS

第二十五年度主席报告及财务报表

Period 1 January – 31 December 2021
（2021 年 1 月 1 日 —— 2021 年 12 月 31 日）





We resumed our prizegiving in 2021, on 9 December 2021 in Qingdao. In both photos above, our Director of China Steering Group Zhen Li is at left, and our China Steering Group member Yang Jie is at right. In both cases Madam Jiang Zhenxia is second left. Madam Jiang is Chief of the STD and HIV/Aids Prevention and Control Section of the Qingdao CDC. In both cases the prizewinner is at second right, holding the prize certificate and a big cheque. In the photo at left our prizewinner is Wang Guanghui (Tiger) of Qingdao; and in the photo at right the prizewinner is Madam Yang Yongjuan of Xining, Qinghai.

In both cases, the Provincial authorities have exceptionally shown their approval of the work of the prizewinners, by inviting them to register their organisations at provincial rather than city level.

Accounts prepared by: Paul Beadman, FCA, Maple Lodge, Paines Hill, Steeple Aston, Oxfordshire, OX25 4SQ

BARRY & MARTIN'S TRUST

Charity Number:	1062629
Governing Document:	Trust Deed dated 3 May1997
Registration Date:	3 June 1997
Grants Policy:	Projects with a strong UK-China-Hong Kong axis devoted to medical care, education and prevention of HIV/Aids
Trustees:	Martin L. Gordon CBE (Chairman), Eugene Chang, Nathalie Gordon (Deputy Chair), James Lewisohn
Executive Director:	Dr Shisong Jiang
China Steering Group:	Zhen Li (Director), Mingfang Song, Yang Jie
Advisers: UK	Professors Brian Gazzard, Frances Gotch, Clifford Leen, Xiaoning Xu Dr Beng Goh, Dr John Walsh, Dr Li Xu Macrae, Dr Mike Youle
China	Dr Xu Keyi
USA	Dr Damien Lu
Hong Kong	Aubrey Li, Dr Willy Wong



Our Adviser Dr Willy Wong doing vaccination in Hong Kong

Legal Adviser in UK:	Peter Tustin
Registered Office:	91 Clarendon Drive, Putney, London SW15 1AN Email: nathalie@barryandmartin.org - Website: www.barryandmartin.org
Secretary:	Ines Lock
Treasurer:	Paul Beadman FCA
Bankers:	**CAF Bank Ltd** Kings Hill, West Malling, Kent ME19 4TA **HSBC Bank plc** (Banbury branch) 17 Market Place, Banbury, OX16 5ED
Barry & Martin America, Inc.:	Carol Dauber, Director, Secretary & Treasurer 225 East 73rd Street, Apt 2G New York, NY 10021 email: cdauber@nyc.rr.com Other Directors: Benjamin Edelshain, Philip Goodeve, Michael Leigh (Vice-President), Vanessa Ai Hua Li, Noel Sanborn, Rosita Sarnoff, Alexander Shields Advisers: James Chen, John Pull, Dr Tom Warne, Humphrey Wou West Coast Chapter: Linda Lee Assistant Treasurer: Nicholas Opinsky



In the great cities of northeast China, especially Harbin, Changchun and Shenyang, the roads are lined with fragrant lilac in April. We have worked and given prizes in all these cities.



ABBREVIATED SUMMARY OF RECEIPTS AND PAYMENTS
TEN YEAR SUMMARY TO 31 DECEMBER 2021

	2021 £	2020 £	2019 £	2018 £	2017 £	2016 £	2015 £	2014 £	2013 £	2012 £
RECEIPTS										
Cash donations	116,149	105,425	128,744	117,123	119,813	116,940	120,388	102,658	113,505	117,866
Tax refund	2,815	3,537	4,237	23,252	2,884	3,848	3,037	3,074	2,466	3,221
Net dividends	44,145	43,519	72,774	96,638	104,553	80,727	65,701	54,665	58,774	53,818
Interest	-	-	-	-	-	-	-	247	156	124
TOTAL INCOME	163,109	152,481	205,755	237,013	227,250	201,515	189,126	160,644	174,901	175,029
OVERHEADS	20,734	17,375	17,353	12,212	11,859	10,906	10,080	9,442	9,596	9,152
GRANTS FOR CHARITABLE PURPOSES IN CHINA	121,010	151,566	138,146	126,755	51,585	130,868	121,591	110,716	119,080	111,847

WUHAN



Cherry blossom in Wuhan in March 2022. We have worked in Wuhan for more than 20 years. We gave one of our earliest prizes to Dr Gui Xien of Wuhan University, and we have supported gay groups in Wuhan since 2002. When Covid in Wuhan came to the world's attention in January 2020, we immediately contacted the leader of the registered gay group in Wuhan, Huang Haojie, to ask how our Trust could help. We were enabled to give immediate support to the nurses at Wuhan Central Hospital. Wuhan is famous for its cherry blossom.



Training for HIV prevention volunteers

Extract from letter from Huang Haojie:

"Although China's control of NGOs is becoming more and more strict, the filing of Barry & Martin's Trust project funds in the Administrative Office of Overseas NGOs is very smooth, even faster than the previous two years. During the filing process, we received support from the Hubei Provincial Public Security Department, Wuhan Municipal Public Security Bureau, and Wuchang District Civil Affairs Bureau. The Administrative Office of Overseas NGOs of Hubei Public Security Department expressed appreciation for the rigorous work of the Barry & Martin's Trust. I told them the story of Barry and Martin and the work the Barry & Martin's Trust has done in China over the past few decades. They are touched by your kindness and they think the Trust's work in China is very important. They are willing to continue to support the Barry & Martin's Trust's work in China."

CHAIRMAN'S STATEMENT

主席陈述

The Trustees have pleasure in presenting our 25th Annual Report of our operations in China in 2021. Our silver jubilee.

The two years of Covid have, needless to say, been the most difficult years in the history of the Trust. Added to that, the borders of China have been closed during the whole Covid period.

In the past, we used to come to China three or four times a year. We used to comment on the great changes which had occurred between each visit. Now we have not been in China since September 2019, and it is impossible to keep track of all the changes. However, in spite of our absence from the Chinese scene, and in spite of the international complications and misunderstandings, we continue to have a strong sense that our work is appreciated.

Moreover, in our area of public health, the problems of HIV remain, although they are partly obscured by the Covid situation, which of course has the highest priority in China and everywhere else in the world. In Beijing and in all the provinces where we work, we continue to work with most of the same health officials, and the same hospitals peopled with the same doctors and nurses, and with the same registered gay groups who are working at grassroots levels among the vulnerable people.

The reports we have, especially from the biggest cities, indicate that far too many of the teenage generation are contracting HIV. Although treatment and advice is available, there is a sting in the presence of HIV. It is virtually impossible to get a job in government if you are HIV positive, and this deprives many victims of any sense of purpose in life. There is widespread disapproval and discrimination towards those who have HIV. The volunteers who work with us in China, led especially by Zhen Li in Beijing and Yang Jie in Tianjin, have been doing magnificent work, in reaching out to those who need help. The gay group leaders in several provinces have been accessing vulnerable people effectively. The provincial health officials cooperate very efficiently with the gay leaders.

Zhen Li, Director of our China Steering Group



We are proud of the fact that we have maintained our work throughout this difficult Covid period, at a time when many foreign groups have disappeared. As we have seen in China at other periods, our consistency will leave us strengthened when the current problems are alleviated.

With the exception of 2020, when we were unable to give a prize, our annual prizegivings have continued, and we were glad in 2021 to give two prizes. Our colleagues in China arranged that we should have a 25th anniversary celebration in Qingdao in December 2021, combined with our 2021 prizegiving. With the help of the WHO, HIV workers from around China were invited for a seminar conducted by our adviser Yang Jie of Tianjin. We awarded our prizes to two excellent workers, Wang Guanghui (Tiger) of Qingdao and Ms Yang Yongjuan of Xining, Qinghai. Following this we had speeches and we received calls from all over China, remembering our past visits and passing messages from people we had helped. In between, members of Tiger's group sang songs, danced, and did conjuring tricks. It ended with all the participants in Qingdao holding hands and singing the Chinese version of Auld Lang Syne, which is as popular in China as it is at home.

The Qingdao officials participated. They had initially been nervous but were delighted with the tactful and joyful way the celebration took place, and appreciated the sensitive way we handled the event. People were able to watch by zoom from all over the world, and a group of us joined in from Hong Kong, from where I had to contribute speeches at various stages.

The list of direct donations to the Trust is given on page 9. I set out below the list of contributions to our separate American company, Barry & Martin America.

Barry & Martin America Donations 2021

	US$		US$
Anonymous	25,000	James & Amanda Opinsky	400
Carol Dauber	500	Nicholas Opinsky	200
Martin & Yasuko Edelshain	1,500	John Pull & Harry Martin	300
Barry Friedberg & Charlotte Moss	5,000	Noel Sanborn & Virginia Lee	1,000
Dan & Marlene Good	2,500	Rosita Sarnoff & Beth Sapery	1,000
Adam Gordon *	3,000		
Linda Lee	500		
Jeffrey & Tondra Lynford	1,000	* *In memory of Alan B. Gordon*	
		Total US$	**41,900**



Martin Gordon, Chairman – 29 April 2022



Barry and Martin in the Flower Walk of Kensington Gardens, London



Wang Qishan, Vice President of the People's Republic of China, bestows the Nightingale Prize on Nurse Hu Minhua at the Great Hall of the People in Beijing. Hu Minhua received Barry & Martin's Prize in 2017, and this was referred to in the national television report of the occasion. Our Trust has been emphasising the importance of nursing in HIV care for many years. We have given six of our annual prizes to nurses over the years. We have brought nurses from the UK to advise hospitals in China, and we have brought Chinese nurses for training to London and Edinburgh.

STATEMENT OF CAPITAL ASSETS AT 31 DECEMBER 2021

			2021		2020
			£	£	£
Quoted Shares at Valuation:-	*Note*	Holding			
AIA Group Ltd		16200	**120,582**		*145,200*
Alphabet Inc		54	**115,501**		*69,236*
Alphabet Inc	*1*	14	**-**		*17,950*
AstraZeneca plc		380	**32,976**		*25,484*
AstraZeneca plc	*2*	140	**9,112**		*-*
AstraZeneca plc	*1*	35	**-**		*2,347*
Bank of East Asia Ltd		10000	**10,606**		*15,623*
BOC Hong Kong (Holdings) Ltd		20000	**48,391**		*44,343*
Chugai Pharmaceutic		1200	**28,735**		*46,790*
CLP Holdings Ltd		27000	**201,354**		*182,647*
Crowdstrike Holdings Inc		195	**29,477**		*30,217*
Crowdstrike Holdings Inc	*1*	65	**-**		*10,072*
Dollar General Corporation		150	**26,117**		*23,077*
Emerson Electric Co	*2*	360	**24,710**		*-*
Guangdong Investment Ltd		16000	**15,015**		*21,073*
Home Depot Inc		180	**55,152**		*34,977*
Hong Kong & China Gas Co Ltd		77175	**88,724**		*80,301*
HSBC Holdings plc		10000	**44,865**		*37,885*
HSBC Holdings plc	*1*	10000	**-**		*37,885*
Industrial & Commercial Bank of China Ltd	*2*	60000	**25,000**		*-*
iShares IV PLC China CNY Bond Ucits ETF/USD		12490	**51,879**		*48,843*
JP Morgan Chase & Co		306	**35,774**		*28,445*
JP Morgan Chase & Co	*1*	94	**-**		*8,738*
Julius Baer Group Ltd		300	**14,872**		*12,662*
Koninklijke Ahold Delhaize NV		1830	**46,301**		*37,854*
Koninklijke Ahold Delhaize NV	*2*	400	**10,121**		*-*
Koninklijke DSM NV	*2*	175	**29,092**		*-*
Lonza Group AG		64	**39,496**		*30,127*
Lonza Group AG	*1*	8	**-**		*3,766*
L'Oreal SA		143	**50,060**		*39,782*
L'Oreal SA	*1*	12	**-**		*3,338*
LVMH Moet Hennessy Louis Vuitton SE		100	**61,039**		*45,730*
McDonald's Corporation		740	**146,459**		*116,163*
Microsoft Corp		450	**111,738**		*73,221*
Nestle SA		1364	**140,855**		*117,694*
Netease Inc	*2*	600	**8,949**		*-*
Nextera Energy Inc	*2*	625	**43,080**		*-*
Oversea-Chinese Banking Corp	*2*	4000	**24,972**		*-*
Ping An Insurance Co Ltd		5000	**26,586**		*44,815*
Roche Holding Ltd		320	**98,300**		*81,833*
Roche Holding Ltd	*1*	15	**-**		*3,836*
Roche Holding Ltd	*2*	135	**41,471**		*-*
Royal Dutch Shell Plc 'B' Shares		5000	**81,120**		*62,970*
Sanofi SA		430	**31,980**		*30,291*
Sanofi SA	*1*	480	**-**		*33,813*
Shenzhou International Group Ltd		2500	**35,488**		*35,852*
Softwareone Holding Ltd	*2*	1370	**21,936**		*-*
Sony Corp		1300	**120,646**		*94,738*
Swire Pacific Ltd 'A' Shares		12000	**50,399**		*48,683*
Swire Properties Ltd		23200	**42,929**		*49,358*
Taiwan Semiconductor Manufacturing Co Ltd		1610	**143,009**		*128,428*
Telefon Ericsson 'B' Shares		5500	**44,756**		*47,836*
Tencent Holdings Ltd		1000	**43,258**		*53,212*
Tencent Holdings Ltd	*1*	2000	**-**		*106,423*
Tokyo Electron Ltd	*2*	100	**42,494**		*-*
Unilever plc		1010	**39,849**		*44,358*
Veolia Environnement SA	*2*	700	**18,959**		*-*
Volkswagen AG Preference Shares	*2*	100	**11,175**		*-*
				2,585,359	*2,257,916*
Balances:-					
Tax refundable			**2,563**		*3,530*
Expenditure unpaid			**(3,173)**		*(2,597)*
Bank Accounts:					
CAF			**45,030**		*34,883*
HSBC			**26,956**		*1,962*
Julius Baer			**8,586**		*100,742*
				79,962	*138,520*
				2,665,321	*2,396,436*

Notes

1 Holding sold in year

2 Holding purchased in year

CAPITAL CASH ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	2021		*2020*
	£	£	*£*
Capital Cash Account - Opening Balance		**138,520**	*135,618*
RECEIPTS			
Cash donations		**116,149**	*105,425*
Income tax recoverable		**2,815**	*3,537*
Share sales:-			
Alphabet Inc	**27,217**		
AstraZeneca plc	**2,740**		
Crowdstrike Holdings Inc	**9,521**		
HSBC Holdings plc	**39,377**		
JP Morgan Chase & Co	**9,910**		
Lonza Group AG	**3,910**		
L'Oreal SA	**3,813**		
Roche Holding Ltd	**3,891**		
Sanofi SA	**33,449**		
Tencent Holdings Ltd	**84,397**		
		218,225	*715,496*
		475,709	*960,076*
PAYMENTS			
Printing, stationery & postage	**72**		*76*
Telephone, internet & web	**25**		*25*
Wages	**3,600**		*3,000*
Portfolio management	**12,207**		*11,627*
Accounting charges	**4,050**		*2,340*
Bank charges & interest	**780**		*307*
	20,734		*17,375*
Share purchases:-			
AstraZeneca plc	**9,983**		
Emerson Electric Co	**25,005**		
Industrial & Commercial Bank of China Ltd	**24,659**		
Koninklijke Ahold Delhaize NV	**10,322**		
Koninklijke DSM NV	**24,982**		
Netease Inc	**10,414**		
Nextera Energy Inc	**38,849**		
Oversea-Chinese Banking Corp	**25,578**		
Roche Holding Ltd	**40,367**		
Softwareone Holding Ltd	**24,928**		
Tokyo Electron Ltd	**33,534**		
Veolia Environnement SA	**14,558**		
Volkswagen AG Preference Shares	**14,969**		
	298,148		*696,134*
Income Account deficit	**76,865**		*108,047*
		395,747	*821,556*
Capital Cash Account - Closing Balance		**79,962**	*138,520*
Represented by:			
Tax refund		**2,563**	*3,530*
Unpaid expenditure		**(3,173)**	*(2,597)*
CAF Account		**45,030**	*34,883*
HSBC		**26,956**	*1,962*
Julius Baer		**8,586**	*100,742*
		79,962	*138,520*

INCOME ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	2021		*2020*
	£	£	£
RECEIPTS			
Net Dividends:-			
AIA Group Ltd	2,048		
AstraZeneca plc	836		
Bank of East Asia Ltd	557		
BOC Hong Kong (Holdings) Ltd	2,293		
Chugai Pharmaceutic	402		
CLP Holdings Ltd	7,764		
Dollar General Corporation	124		
Emerson Electric Co	98		
Guangdong Investment Ltd	885		
Home Depot Inc	603		
Hong Kong & China Gas Co Ltd	2,435		
HSBC Holdings plc	3,182		
iShares IV PLC China CNY Bond Ucits ETF/USD	1,421		
JP Morgan Chase & Co	660		
Julius Baer Group Ltd	353		
Koninklijke Ahold Delhaize NV	1,316		
Lonza Group AG	141		
L'Oreal SA	402		
LVMH Moet Hennessy Louis Vuitton SE	438		
McDonald's Corporation	1,974		
Microsoft Corp	526		
Nestle SA	1,878		
Netease Inc	62		
Nextera Energy Inc	250		
Ping An Insurance Co Ltd	1,146		
Power Assets Holdings Limited	1,116		
Roche Holding Ltd	1,566		
Royal Dutch Shell PLC 'B' Shares	2,983		
Sanofi SA	1,861		
Shenzhou International Group Ltd	503		
Sony Corp	438		
Swire Pacific Ltd 'A' Shares	2,443		
Swire Properties Ltd	685		
Taiwan Semiconductor Manufacturing Co Ltd	1,695		
Telefon Ericsson 'B' Shares	647		
Tencent Holdings Ltd	435		
Tokyo Electron Ltd	362		
Unilever plc	1,481		
Veolia Environnement SA	313		
Volkswagen AG Preference Shares	230		
		48,552	*54,088*
Foreign exchange (deficit) / surplus		(4,407)	*(10,569)*
		44,145	*43,519*
PAYMENTS			
Grants for Charitable Purposes in China:-			
No 2 Peoples Hospital, Dali	20,000		
Ditan Red Ribbon Centre, Beijing	13,000		
Beijing Aids Association	12,000		
Guizhou Li Meiying & Changsha	12,000		
You'an Quiet Garden, Beijing People's Health Foundation	11,000		
Qingdao Qing Tong Fang Ai	8,000		
Wuhan Weixian Social Work Centre	8,000		
Xining Sunshine Care Association	6,000		
Nanchang Rainbow Health Clinic: Jiangxi Xiao Tan	5,010		
Beijing People Health Foundation: Shijiazhuang	5,000		
Hebei Light of Love, Baoding (Beijing People's Health Foundation)	5,000		
Xiao Gang Zunyi Guizhou	5,000		
Changzhi (Beijing People's Health Foundation)	4,000		
Mudanjiang Zhi Ai group (Heilongjiang Aids Association)	4,000		
LGBT Turkey: Baris Azar	3,000		
		121,010	*151,566*
INCOME DEFICIT		76,865	*108,047*

DONATIONS RECEIVED FOR THE YEAR ENDED 31 DECEMBER 2021

	£
Martin Gordon	35,000
The Mary Kinross Charitable Trust	30,000
Barry & Martin America	21,162
Peter Stormonth Darling Charitable Trust	5,000
Anonymous	3,000
Anthony & Consuelo Brooke	2,000
Ifan Lloyd	2,000
Diederich Framhein	1,500
Mark Arena	1,000
Malcolm Barnett & KT Ma	1,000
Mary Campbell	1,000
Charlotte Finlay-Broadbelt	1,000
Nick Hayley	1,000
Dennis Lam & Mayumi Eguchi	1,000
Oscar & Margaret Lewisohn	1,000
Sir Hugh & Lady Stevenson	1,000
Denis, Hitomi, Emilie	700
Stephen & Sheila Clarke	650
Michael, Alex & Nathalie Gordon	500
Osamu & Masako Nagayama	500
Anthony & Kazumi Stranger-Jones	500
Julien Prevett	500
Roland & Ghislaine Baldensperger	425
Robert Binyon	300
Thomas & Genevieve Hackett	300
George & Caroline Olcott	300
Shisong Jiang & Yuhong Zhang	300
John & Caroline Walker-Haworth	300
Hon Joanna Roll	250
John Williams & Zhang Qi	250
Rev David Ellington	200
Ines Lock & Ines Romon	200
Hugh & Jane Richardson	200
Colin Wimsett & Zhang Wentao	200
Trevor Lloyd	150
Jany Morgan & Arlette Colonna	150
Christopher Wood	150
Ralph & Sue Cobham	125
Myoung Il Choi	120
John Moncrieff	120
Peter Tustin	120
Gerald & Lucy Cadogan	105
Merrick & Chrystal Baker-Bates	100
Nicholas & Sheena Barber	100
Roger Bates	100
Sir Andrew & Lady Burns	100
Janet Unwin	100
Lucas & Claire Wilson	100
Cicely & Hal Golden	71
Carol Maddison	71
Tim Butchard	60
Rosemary Gosling	50
Stephen Harmsworth & Tina Eilbeck	20
	116,149

INDEPENDENT EXAMINER'S REPORT

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Barry & Martin's Trust		
On accounts for the year ended	31.12.21	**Charity no (if any)**	1062629
Set out on pages	1-34		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: [signature] **Date:** 20.4.2022

Name: Mr J M Dovey

Relevant professional qualification(s) or body (if any): FCCA

Address: Heyford Park House, Heyford Park
Upper Heyford, Bicester, Oxon
OX25 5HD

IER 1 Oct 2018







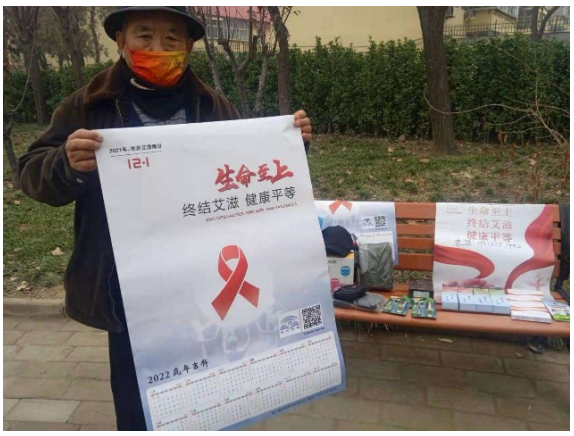
Activities of Zhang Jianbo and his colleagues at the Peggy Health Centre in Dali, Yunnan.

BEIJING AND THE PROVINCE OF HEBEI WHICH SURROUNDS BEIJING



Our most important hospital relationships in the Capital are with Beijing You'an Hospital and Beijing Ditan Hospital. We established the Quiet Garden with You'an in 2007, and we would like to go to Beijing this year to celebrate the 15th anniversary. In this photo, Nurse Gao, who has been with Quiet Garden since the beginning, is running an outreach promotion activity with the Shao Ying Nursing Studio.





The cities of Baoding and Shijiazhuang are two of the largest in Hebei, each with populations over 10 million. Both suffered from the closure of their infectious diseases hospitals during Covid, and they had to get extra help from You'an. The photo at left is the Hebei Light of Love Group in Hebei, whom we have supported for 15 years. The volunteer is dispatching HIV medicines to people who could not travel to Baoding because of COVID restrictions. The photo at right shows a middle aged volunteer with an HIV poster in a park in Shijiazhuang. The city health officials are so pleased with the work of the Shijiazhuang group that they have asked them to establish similar groups in two other large cities in Hebei, Handan and Hengshui.







These 3 photos are from Xingtai, another large city of Hebei. We asked Liu Chao Yang, the leader of the Xingtai Green Bird Public Service Centre, to report especially on the middle aged and older gays. His report showed that he had recruited two volunteers aged 82 and 80, Lao Chen and Lao Xu. In the middle photo, Liu Chao Yang is standing with police and CDC officials, who have all been supporting these activities.




Top left: The Guizhou Association of Aids Care is led by Ms Li Meiying, our former prizewinner and a star Aids worker, who is doing a lot with poor children, as well as leading a group of gay positive volunteers.
Top right: Changzhi, Shanxi. AIDS prevention activities for university students




Jiangxi Red Cross Psychological Rescue Team, Nanchang, Jiangxi.





The Zunyi City Love Public Welfare Association is led by Xiao Gang.
At left the volunteers are gathered at their offices. At right, Xiao Gang is giving a present to an Aids patient.




At left: Yichang, Hubei. The Mayor of Yichang inspects a World Aids Day stand prepared by the gay group we support, the Yichang Tongxin Social Work Service Centre.

At right: Zhen Li and Yang Jie participated in the Benxi Community Capacity Building and Empowerment Activity in December 2021

CHARITY COMMISSION FOR ENGLAND AND WALES

Barry & Martin's Trust			Charity No (if any)	1062629	
Annual accounts for the period					
Period start date	01/01/2021	To	Period end date	12/31/2021	

Section A Statement of financial activities

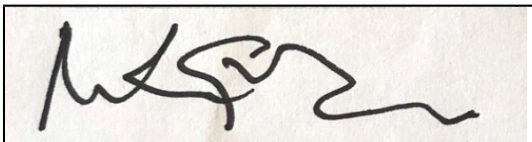
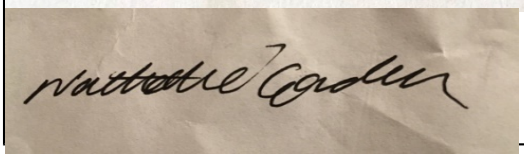
Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	118,964	-	-	118,964	108,962
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	44,145	-		44,145	43,519
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	163,109	-	-	163,109	152,481
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	12,207	-	-	12,207	11,627
Charitable activities	S09	121,010	-	-	121,010	151,566
Separate material item of expense	S10	-	-	-	-	-
Other	S11	8,527	-	-	8,527	5,748
Total	S12	141,744	-	-	141,744	168,941
Net income/(expenditure) before investment gains/(losses)	S13	21,365	-	-	21,365	- 16,460
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	21,365	-	-	21,365	- 16,460
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	247,520	-	-	247,520	- 119,473
Net movement in funds	S20	268,885	-	-	268,885	- 135,933
Reconciliation of funds:						
Total funds brought forward	S21	2,396,436	-	-	2,396,436	2,532,369
Total funds carried forward	S22	2,665,321	-	-	2,665,321	2,396,436

1

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £
		F01	F02	F03
Fixed assets				
Intangible assets (Note 15)	B01	-	-	-
Tangible assets (Note 14)	B02	-	-	-
Heritage assets (Note 16)	B03	-	-	-
Investments (Note 17)	B04	2,585,359	-	-
Total fixed assets	B05	2,585,359	-	-
Current assets				
Stocks (Note 18)	B06	-	-	-
Debtors (Note 19)	B07	2,563	-	-
Investments (Note 17.4)	B08	-	-	-
Cash at bank and in hand (Note 24)	B09	80,572	-	-
Total current assets	B10	83,135	-	-
Creditors: amounts falling due within one year (Note 20)	B11	3,173	-	-
Net current assets/(liabilities)	B12	79,962	-	-
Total assets less current liabilities	B13	2,665,321	-	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-
Provisions for liabilities	B15	-	-	-
Total net assets or liabilities	B16	2,665,321	-	-
Funds of the Charity				
Endowment funds (Note 27)	B17	-		
Restricted income funds (Note 27)	B18		-	
Unrestricted funds	B19	2,665,321		-
Revaluation reserve	B20			
Total funds	B21	2,665,321	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print

	Martin L G
	Nathalie

[redacted]

Total this year £	Total last year £
F04	F05
-	-
-	-
-	-
2,585,359	2,257,916
2,585,359	2,257,916
-	-
2,563	3,530
-	-
80,572	137,587
83,135	141,117
3,173	2,597
79,962	138,520
2,665,321	2,396,436
-	-
-	-
2,665,321	2,396,436
-	-
-	-
2,665,321	2,396,436
-	
2,665,321	2,396,436

Name	Date of approval dd/mm/yyyy

ordon CBE	03/09/2022
Gordon	03/09/2022

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Section C

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconcilation of funds per previous GAAP to funds dete

	Start of period	End of period
	£	£
Fund balances as previously stated	*2,396,436*	*2,665,321*
Adjustments:		
Fund balance as restated	*2,396,436*	*2,665,321*

Reconcilation of net income/(net expenditure) per previ 102

	End of period
	£
Net income/(expenditure) as previously stated	*268,885*
Adjustments:	
Previous period net income/(expenditure) as restated	*268,868*

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

ENERALLY ACCEPTED ACCOUNTING

None

rmined under FRS 102

ous GAAP to net income/(net expenditure) under FRS

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied b
different or additional policy has been adopted then this is

Recognition of income	These are included in the Stat • the charity becomes ent · it is more likely than not • the monetary value can
Offsetting	There has been no offsetting permitted by the FRS 102 SOI
Grants and donations	Grants and donations are only criteria are met (5.10 to 5.12
Legacies	In the case of performance re that the charity has provided only occurs when the perform Legacies are included in the S grant of probate, the executo estate and any conditions atta charity or have been met.
Government grants	The charity has received gove
Tax reclaims on donations and gifts	Gift Aid receivable is included Any Gift Aid amount recovere treated as an addition to the s terms of the appeal have spe
Contractual income and performance related grants	This is only included in the So services or met the performar
Donated goods	Donated goods are measured exchanged) unless impractica The cost of any stock of good the fair value of those gifts at receipt. In the reporting peric as an expense at the carrying Donated goods for resale are expected proceeds from sale from other trading activities' v sheet. On its sale the value o activities' and the proceeds fr activities'. Goods donated for on-going u and included in the SoFA as in

	Gifts in kind for use by the ch when receivable.
Donated services and facilities	Donated services and facilitie the gift to the charity provide Donated services and facilitie with an equivalent amount re the SOFA.
Support costs	The charity has incurred expe
Volunteer help	The value of any voluntary he in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accoun be measured reliably.
Income from membership subscriptions	Membership subscriptions rec Legacies. Membership subscriptions wh benefits are recognised as inc income from charitable activit
Settlement of insurance claims	Insurance claims are only incl criteria are met (5.10 to 5.12 in the SoFA.
Investment gains and losses	This includes any realised or u any gain or loss resulting from year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised whe constructive obligation comm the obligation can be measure
Governance and support costs	Support costs have been alloc Governance costs comprise a compliance with regulation ar
	Support costs include central categories on a basis consiste floor areas, or per capita, staf
Grants with performance conditions	Where the charity gives a gra service or output to be provid recipient of the grant has prov
Grants payable without performance conditions	Where there are no conditions realistically avoid the commit recognised.
Redundancy cost	The charity made no redunda
Deferred income	No material item of deferred i
Creditors	The charity has creditors whic discounts
Provisions for liabilities	A liability is measured on recc measured at the best estimat reporting date
Basic financial instruments	The charity accounts for basic paragraph 10.7 FRS102 SORP 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they c
	They are valued at cost.
	The depreciation rates and m
Intangible fixed assets	The charity has intangible fixe physical substance but are ide or legal rights. The amortisat
	They are valued at cost.
Heritage assets	The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di
	They are valued at cost.

Investments	Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca Investments held for resale or maturity date of less than 1 y
Stocks and work in progress	Stocks held for sale as part of realisable value. Goods or services provided as based on the service potentia Work in progress is valued at
Debtors	Debtors (including trade debt settlement amount after any they are measured at the cas
Current asset investments	The charity has has investme equivalents with a maturity da equivalents with a maturity da to meet short term cash comr They are valued at fair value
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

y the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

	Yes	No	N/a
cement of Financial Activities (SoFA) when: itled to the resources; that the trustees will receive the resources; and be measured with sufficient reliability.	✓		
of assets and liabilities, or income and expenses, unless required or RP or FRS 102.	✓		
/ included in the SoFA when the general income recognition FRS102 SORP).	✓		
lated grants, income must only be recognised to the extent the specified goods or services as entitlement to the grant iance related conditions are met (5.16 FRS 102 SORP).			✓
SOFA when receipt is probable, that is, when there has been rs have established that there are sufficient assets in the ached to the legacy are either within the control of the			✓
ernment grants in the reporting period			✓
in income when there is a valid declaration from the donor. d on a donation is considered to be part of that gift and is same fund as the initial donation unless the donor or the cified otherwise.	✓		
FA once the charity has provided the related goods or nce related conditions.			✓
at fair value (the amount for which the asset could be l to do so.			✓
s donated for distribution to beneficiaries is deemed to be the time of their receipt and they are recognised on od in which the stocks are distributed, they are recognised amount of the stocks at distribution.			✓
measured at fair value on initial recognition, which is the less the expected costs of sale, and recognised in 'Income with the corresponding stock recognised in the balance f stock is charged against 'Income from other trading om sale are also recognised as 'Income from other trading			✓
se by the charity are recognised as tangible fixed assets ncoming resources when receivable.			✓

	Yes	No	N/a
arity are included in the SoFA as income from donations			✓
s are included in the SOFA when received at the value of d the value of the gift can be measured reliably.			✓
s that are consumed immediately are recognised as income cognised as an expense under the appropriate heading in			✓
nditure on support costs.	✓		
lp received is not included in the accounts but is described	✓		
ts when receipt is probable and the amount receivable can	✓		
eived in the nature of a gift are recognised in Donations and			✓
ich gives a member the right to buy services or other come earned from the provision of goods and services as ties.			✓
uded in the SoFA when the general income recognition FRS102 SORP) and are included as an item of other income			✓
unrealised gains or losses on the sale of investments and n revaluing investments to market value at the end of the	✓		

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of
ed with reasonable certainty.

Yes	No	N/a
✓		

:ated between governance costs and other support.
ll costs involving public accountability of the charity and its
ıd good practice.

Yes	No	N/a
✓		

functions and have been allocated to activity cost
ent with the use of resources, eg allocating property costs by
f costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

nt with conditions for its payment being a specific level of
ed, such grants are only recognised in the SoFA once the
vided the specified service or output.

Yes	No	N/a
		✓

s attaching to the grant that enables the donor charity to
ment, a liability for the full funding obligation must be

Yes	No	N/a
✓		

ncy payments during the reporting period.

Yes	No	N/a
		✓

ncome has been included in the accounts.

Yes	No	N/a
✓		

:h are measured at settlement amounts less any trade

Yes	No	N/a
✓		

ognition at its historical cost and then subsequently
e of the amount required to settle the obligation at the

Yes	No	N/a
✓		

: financial instruments on initial recognition as per
. Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
✓		

:an be used for more than one year, and cost at least

£500

Yes	No	N/a
	✓	

ethods used are disclosed in note 9.2.

ed assets, that is, non-monetary assets that do not have
entifiable and are controlled by the charity through custody
ion rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

Yes	No	N/a
		✓

ts, that is, non-monetary assets with historic, artistic,
hysical or environmental qualities that are held and
ir contribution to knowledge and culture. The depreciation
sclosed in note 9.6.1.4.

Yes	No	N/a
		✓

Yes	No	N/a
		✓

	Yes	No	N/a
oted shares, traded bonds and similar investments are subsequently at fair value (their market value) at the year applied to unlisted investments unless fair value cannot be se it is measured at cost less impairment.	✓		
pending their sale and cash and cash equivalents with a ear are treated as current asset investments			✓
non-charitable trade are measured at the lower or cost or net			✓
part of a charitable activity are measured at net realisable value l provided by items of stock.			✓
cost less any foreseeable loss that is likely to occur on the contract.			✓
ors and loans receivable) are measured on initial recognition at trade discounts or amount advanced by the charity. Subsequently, h or other consideration expected to be received.	✓		
nts which it holds for resale or pending their sale and cash and cash ate less than one year. These include cash on deposit and cash ate of less than one year held for investment purposes rather than nitments as they fall due.	✓		
except where they qualify as basic financial instruments.	✓		

Section C Notes to the accounts

Note 3 Analysis of income

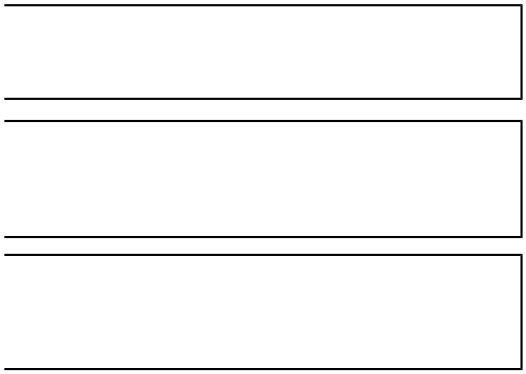
	Analysis	Unrestricted funds	Restricted income funds
Donations and legacies:	Donations and gifts	116,149	-
	Gift Aid	2,815	-
	Legacies	-	-
	General grants provided by government/other charities	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-
	Donated goods, facilities and services	-	-
	Other	-	-
	Total	118,964	-
Charitable activities:		-	-
	Other	-	-
	Total	-	-
Other trading activities:		-	-
	Other	-	-
	Total	-	-
Income from investments:	Interest income	-	-
	Dividend income	48,552	-
	Rental and leasing income	-	-
	Other	- 4,407	-
	Total	44,145	-
Separate material item of income:		-	-
	Total	-	-
Other:	Conversion of endowment funds into income	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-
	Gain on disposal of a programme related investment	-	-
	Royalties from the exploitation of intellectual property rights	-	-
	Other	-	-
	Total	-	-
TOTAL INCOME		163,109	-

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

(cont)

Endowment funds	Total funds	Prior year
	£	£
-	116,149	105,425
-	2,815	3,537
-	-	-
-	-	-
-	-	
-	-	-
-	-	
-	118,964	108,962
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	48,552	54,088
-	-	-
-	- 4,407	- 10,569
-	44,145	43,519
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	163,109	152,481



Section C Notes to the accounts

Note 4 Analysis of receipts of government grants

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	
	Total

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	
Please give details of other forms of government assistance from which the charity has directly benefited.	

(cont)

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 5 Donated goods, facilities and services

Seconded staff
Use of property
Other

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	

(cont)

This year £	Last year £
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds
Expenditure on raising funds:	Incurred seeking donations	-	-	-
	Incurred seeking legacies	-	-	-
	Incurred seeking grants	-	-	-
	Operating membership schemes and social lotteries	-	-	-
	Staging fundraising events	-	-	-
	Fudraising agents	-	-	-
	Operating charity shops	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-
	Database development costs	-	-	-
	Other trading activities	-	-	-
	Investment management costs:	-	-	-
	Portfolio management costs	12,207	-	-
	Cost of obtaining investment advice	-	-	-
	Investment administration costs	-	-	-
	Intellectual property licencing costs	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-
	Total expenditure on raising funds	12,207	-	-
Expenditure on charitable activities	Grants for charitable purposes in China	121,010	-	-
	Total expenditure on charitable activities	121,010	-	-
Separate material item of expense		-	-	-
	Total	-	-	-

Other

Wages	3,600	-	-
Accounting	4,050	-	-
Administration	97	-	-
Bank charges	780	-	-
Total other expenditure	8,527	-	-
TOTAL EXPENDITURE	141,744	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs
	£	£	£
Activity 1			
Activity 2			
Other			
Total			

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

(cont)

Total funds £	Prior year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
12,207	11,627
-	-
-	-
-	-
-	-
12,207	11,627

121,010	151,566
121,010	151,566

-	-
-	-

3,600	3,000
4,050	2,340
97	101
780	307
8,527	5,748

141,744	168,941

Total this year	***Total prior year***
£	**£**

Section C Notes to the accounts

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extrordinary items	

(c

'.

This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £
Governance	-	-		-
	-	-		-
Other	-	-		-
Total	-	-		-

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

[redacted]

Grand total £	Basis of allocation (Describe method)
-	
-	
-	
-	

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees	
Assurance services other than audit or independent examination	
Tax advisory fees	
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	

[redacted]

This year £	Last year £
510	540
0	0
0	0
0	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	3,600	3,000
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	3,600	3,000

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NIL

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C Notes to the accounts

Note 12 Defined contribution pension scheme or defined benefit accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operate

Amount of contributions recognised in the SOFA as an expense	
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefi is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

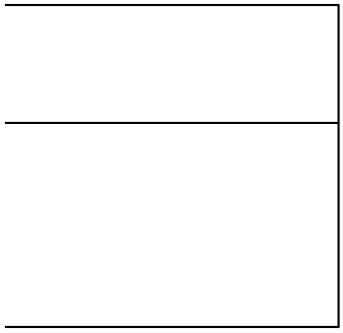
12.3 Please complete this section where the charity participates in a multi-employe pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

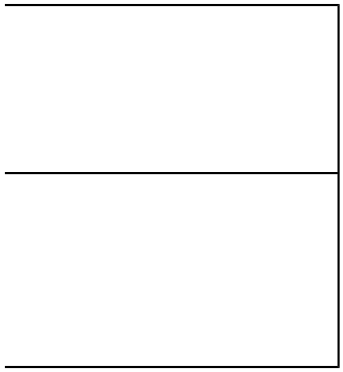
(cont)

t scheme

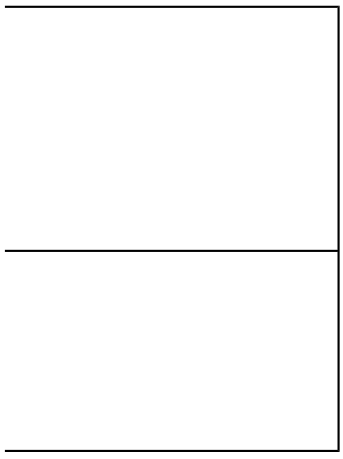
d.



it pension plan but



r defined benefit



Section C Notes to the accounts

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations wh part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals
	£	£
Medical care, education & preventing HIV / Aids	96,010	25,000
Total	**96,010**	**25,000**

Please enter "Nil" if the charity does not identify and/or allocate suppor

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Names of institution	Purp
No 2 Peoples Hospital, Dali	HIV/Aids care, educat
Ditan Red Ribbon Centre, Beijing	HIV/Aids care, educat
Beijing Aids Association	HIV/Aids care, educat
You'an Quiet Garden, Beijing People's Health Foundation	HIV/Aids care, educat
Wuhan Weixian Social Work Centre	HIV/Aids care, educat
Xining Sunshine Care Association	HIV/Aids care, educat
Nanchang Rainbow Health Clinic: Jiangxi Xiao Tan	HIV/Aids care, educat
Beijing People Health Foundation: Shijiazhuang	HIV/Aids care, educat
Hebei Light of Love, Baoding (Beijing People's Health Foundation)	HIV/Aids care, educat
Three other grants of below £5,000	

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

hich in aggregate form a material

Support costs	Total
£	£
-	121,010
-	-
-	**121,010**

t costs. Nil

	Please provide details of charity's URL.
	Provide details below

pose	**Total amount of grants paid £**
tion & prevention	20,000
tion & prevention	13,000
tion & prevention	12,000
tion & prevention	11,000
tion & prevention	8,000
tion & prevention	6,000
tion & prevention	5,010
tion & prevention	5,000
tion & prevention	5,000
	11,000
	96,010
	25,000
	121,010

Section C Notes to the accounts

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
**** Rate**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

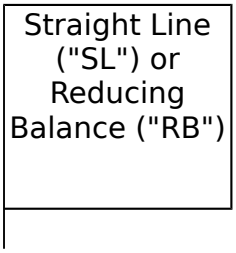
14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

(cont)



Section C Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:	
the effective date of the revaluation	
the name of independent valuer, if applicable	
qualifications of independent valuer	
the methods applied and significant assumptions	
any significant limitations on the valuation	

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	2,257,916	-	-	-	2,257,916
Add: additions to investments during period*	-	298,146	-	-	-	298,146
Less: disposals at carrying value	-	- 228,169	-	-	-	- 228,169
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	257,466	-	-	-	257,466
Carrying (fair) value at end of year	-	2,585,359	-	-	-	2,585,359

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	2,585,359	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	2,585,359	-
Grand total (Fair value at year end+Cost less impairment)		2,585,359

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	80,572	137,587
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	80,572	137,587

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party	
Name of the entity or entities benefitting from those guarantees	
Please explain how the guarantee furthers the charity's aims	

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided	
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	Professional fund manager year end market values from appropriate stock exchanges.
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

Section C Notes to the accounts

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed be activities.

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
Opening	-	-	-	-
Added in period	-	-	-	-
Expensed in period	-	-	-	-
Impaired	-	-	-	-
Closing	**-**	**-**	**-**	**-**
Other trading activities:				
Opening	-	-	-	-
Added in period	-	-	-	-
Expensed in period	-	-	-	-
Impaired	-	-	-	-
Closing	**-**	**-**	**-**	**-**
Other:				
Opening	-	-	-	-
Added in period	-	-	-	-
Expensed in period	-	-	-	-
Impaired	-	-	-	-
Closing	**-**	**-**	**-**	**-**
Total this year	-	-	-	-
Total previous year	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities	

(cont)

tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-



Section C Notes to the accounts

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors	
Prepayments and accrued income	
Other debtors	
Total	

Please complete 19.2 where a material debtor is recoverable more than a year

19.2 Analysis of debtors recoverable in more than 1 year (included in debtor

Trade debtors	
Prepayments and accrued income	
Other debtors	
Total	

(cont)

This year £	Last year £
-	-
-	-
2,563	3,530
2,563	3,530

after the reporting date.

s above)

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year	
	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	3,173	2,597
Taxation and social security	-	-
Other creditors	-	-
Total	3,173	2,597

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

(cont)

Amounts falling due after more than one year	
This year £	**Last year £**
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

This year £	**Last year £**
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any prov made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the

Balance at the start of the reporting period	
Amounts added in current period	
Amounts charged against the provision in the current period	
Unused amounts reversed during the period	
Balance at the end of the reporting period	

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	

(cont)

isions. A provision is

period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

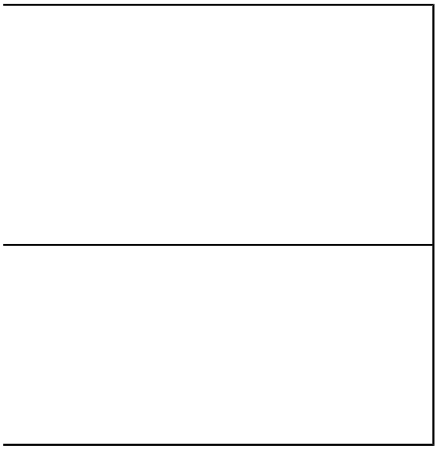
Section C Notes to the accounts

Note 22 Other disclosures for debtors, creditors and other basic financi

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	

(cont)

ial instruments



Section C Notes to the accounts

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following se possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of fi

23.2 Contingent assets

Where the charity has contingent assets, please complete the following sectio probable

Description of item	Estimate of fi

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

(cont)

ction unless the

nancial effect

n when their existence is

nancial effect

Section C Notes to the accounts

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)	
Short term deposits	
Cash at bank and on hand	
Other	
Total	

(cont)

This year £	Last year £
-	-
-	-
80,572	137,587
-	-
80,572	137,587

Section C Notes to the accounts

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The Trust is not exposed to credi as commitments and expenditur liquid funds, i.e.income during th balances and listed investment s
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	NONE

(cont)

it, market or liquidity risk
e are covered by available
ne year, surplus cash
sale proceeds.

Section C Notes to the accounts

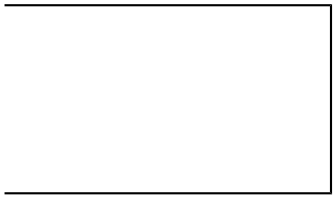
Note 26 Events after the end of the reporting period

Please complete this note if events (not requiring adjustment to the accounts) after the end of the reporting period but before the accounts are authorised w conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	

(cont)

have occurred
hich relate to





Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure f figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special t unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
	UR	HIV/Aids care, education & prevention	2,396,436	163,109	- 141,744
			-	-	-
		Total Funds	2,396,436	163,109	- 141,744

[redacted]

or 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	247,520	2,665,321
-	-	-
-	247,520	2,665,321

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure f figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special t unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
	UR	HIV/Aids care, education & prevention	2,532,369	152,481	- 168,941
Other funds	**N/a**	**N/a**	-	-	-
		Total Funds	2,532,369	152,481	- 168,941

[redacted]

*or '**Other funds**'. The '**Total funds**'*

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	- 119,473	2,396,436
-	-	-
-	- 119,473	2,396,436

Section C Notes to the accounts

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

27.4 Designated funds

Planned use	Purpose of the designation

(cont)

verted to	Amount

	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) 1

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) 1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

ote 29 Additional Disclosures

he following are significant matters which are not covered in other notes and need to be included o provide a proper understanding of the accounts. If there is insufficient room here, please add a eparate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name: Barry & Martin's Trust		
On accounts for the year ended	31.12.21	**Charity no (if any)**	1062629
Set out on pages	1-34 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:	[signature]	**Date:**	20.4.2022
Name:	Mr J M Dovey		
Relevant professional qualification(s) or body (if any):	FCCA		
Address:	Heyford Park House, Heyford Park Upper Heyford, Bicester, Oxon OX25 5HD		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

BARRY AND MARTIN'S TRUST

England & Wales - Charity number 1062629

Accounts

晨曦

BARRY & MARTIN'S TRUST
(Registered Charity No. 1062629)

贝利马丁基金会（慈善注册号 **1062629**）

TWENTY FOURTH ANNUAL REPORT AND ACCOUNTS

第二十四年度主席报告及财务报表

Period 1 January – 31 December 2020
（2020 年 1 月 1 日 —— 2020 年 12 月 31 日）



We are sad to record the death during 2020 of Academician Zeng Yi, who gave decisive help to our Trust, at our very beginning in 1996, and for many years thereafter. He also won Barry & Martin's Prize in 2006, and he is at the right in this photograph. With him are, at left, Dr Xu Lianzhi, our 2002 prizewinner, whose outreach to the earliest Aids patients in the 1990's earned her the affectionate name of the Florence Nightingale of Aids in China; and at centre is nurse Wang Kerong of Beijing Ditan Hospital, who earned our prize in 2004. The Director of Nursing at the Ministry of Health said to Martin 'we have 1.9 million nurses in China, and they are all so excited that you are giving your prize to a nurse!'

Accounts prepared by: Paul Beadman, FCA, Maple Lodge, Paines Hill, Steeple Aston, Oxfordshire, OX25 4SQ

BARRY & MARTIN'S TRUST

Charity Number:	1062629
Governing Document:	Trust Deed dated 3 May1997
Registration Date:	3 June 1997
Grants Policy:	Projects with a strong UK-China-Hong Kong axis devoted to medical care, education and prevention of HIV/Aids
Trustees:	Martin L. Gordon CBE (Chairman), Eugene Chang, Nathalie Gordon, James Lewisohn
Executive Director:	Dr Shisong Jiang
China Steering Group:	Zhen Li (Director), Mingfang Song, Yang Jie
Advisers: UK	Professors Brian Gazzard, Frances Gotch, Clifford Leen, Xiaoning Xu Dr Beng Goh, Dr John Walsh, Dr Li Xu Macrae, Dr Mike Youle
China	Dr Xu Keyi
USA	Dr Damien Lu
Hong Kong	Professor Willy Wong
Legal Adviser in UK:	Peter Tustin
Project Advisers:	Murong Feng, Jet Liu
Registered Office:	91 Clarendon Drive, Putney, London SW15 1AN Email: nathalie@barryandmartin.org Website: www.barryandmartin.org
Clerk:	Nathalie Gordon
Secretary:	Ines Lock
Treasurer:	Paul Beadman FCA
Bankers:	**CAF Bank Ltd** Kings Hill, West Malling, Kent ME19 4TA **HSBC Bank plc** (Banbury branch) 17 Market Place, Banbury, OX16 5ED
Barry & Martin America, Inc.:	Carol Dauber, Director, Secretary & Treasurer 225 East 73rd Street, Apt 2G New York, NY 10021 email: cdauber@nyc.rr.com Other Directors: Benjamin Edelshain, Philip Goodeve, Michael Leigh (Vice-President), Vanessa Ai Hua Li, Noel Sanborn, Rosita Sarnoff, Alexander Shields Advisers: James Chen, John Pull, Dr Tom Warne, Humphrey Wou West Coast Chapter: Linda Lee Assistant Treasurer: Nicholas Opinsky



World Aids Day 1 December 2020
The Vice-Mayor of Qingdao, Ms Luan Xin, calls on Dr Tiger Wang, head of the HIV/gay group in this great coastal city.

ABBREVIATED SUMMARY OF RECEIPTS AND PAYMENTS
TEN YEAR SUMMARY TO 31 DECEMBER 2020

	2020 £	2019 £	2018 £	2017 £	2016 £	2015 £	2014 £	2013 £	2012 £	2011 £
RECEIPTS										
Cash donations	105,425	128,744	117,123	119,813	116,940	120,388	102,658	113,505	117,866	126,473
Tax refund	3,537	4,237	23,252	2,884	3,848	3,037	3,074	2,466	3,221	2,778
Net dividends	43,519	72,774	96,638	104,553	80,727	65,701	54,665	58,774	53,818	53,217
Interest	-	-	-	-	-	-	247	156	124	175
TOTAL INCOME	152,481	205,755	237,013	227,250	201,515	189,126	160,644	174,901	175,029	182,643
OVERHEADS	17,375	17,353	12,212	11,859	10,906	10,080	9,442	9,596	9,152	8,889
GRANTS FOR CHARITABLE PURPOSES IN CHINA	151,566	138,146	126,755	51,585	130,868	121,591	110,716	119,080	111,847	115,899



Martin and Barry in Tokyo in 1985, by the statue of the faithful dog, Hachiko.

Barry & Martin's Trust:

- Our Trust has been operating in and with China since 1996.
- We are an English charity, registered since 1997 with the Charities Commission of England and Wales.
- All our funds are held in London, or to our order in London.
- We have no offices, either in England or in China.
- We have no employees, apart from some part time secretarial help.
- We do not solicit donations, although we welcome unsolicited donations from our friends.
- We have never spent a penny of the Trust's money on fundraising.
- The Trustees have no remuneration, and they pay their own long-haul fares between the UK and China.

CHAIRMAN'S STATEMENT

主席陈述

The Trustees have pleasure in presenting the 24th Annual Report for 2020, covering the Coronavirus year. It is the first year since our foundation that we have not visited China, compared with our normal schedule of around 3 visits a year. Nevertheless, with the help of our China Director Zhen Li in Beijing, and the wise advice of Professor Zhang Beichuan in Qingdao, we have continued our contacts around China, and we have made record grants in excess of £151,000.

We have received excellent reports from the hospitals and officially registered gay groups we support around China. The outreach to HIV-positive people has continued, even in the circumstances of Coronavirus. We work cooperatively with the authorities, in adherence to the NGO Law, and our grant proposals are invariably accepted by the government.

We are not hopeful about travelling to China this year, but our work carries on well. We are already making commitments to do at least as much this year as last.

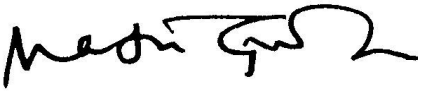
2020 has been the first year since 2000 that we have not awarded a Barry & Martin's Prize, because we have not been there to award it. We might make up for this later this year by awarding two prizes, or more. We have several candidates of people around China who have been doing excellent work in the field of HIV care. Our prizes are an integral part of our image in China.

Our small group of Trustees, with James, Eugene and Nathalie, have been together for most of the life of the Trust, and Elizabeth with her own charity. Our friends in China appreciate our friendly faces and, until last year, our regular visits. We were able, as I reported last year, to make an early contribution to the problems in Wuhan, operating through the registered gay groups there. Our gifts of fruit and provisions were warmly appreciated by the Wuhan Central Hospital; and the despatch of HIV medicine to people stranded in the countryside over Chinese New Year was reproduced by gay groups we were supporting in other provinces.

Our relationship with the two major hospitals in Beijing, the Ditan and the You'an, continued to strengthen, even in our absence. Our work with them is a basis for much of our work in other parts of China. We have enjoyed good support from our donors, even in this viral time Although we mainly work in the Chinese sphere, we are open to related projects in other parts of the world. We list below the donations to Barry & Martin America. The donations to the Trust are listed in our accounts which follow.

Barry & Martin America Donations 2020

	US$		US$
Carol Dauber	500	Jeffrey & Tondra Lynford	2,000
Martin & Yasuko Edelshain	1,500	Nicholas Opinsky	75
Barry Friedberg & Charlotte Moss	5,000	Jim & Amanda Opinsky	175
Cicely & Hal Golden	100	John Pull	300
Dan & Marlene Good	2,000	Noel Sanborn & Virginia Lee *	1,000
Pat & Dick Hoffman	300	Rosita Sarnoff & Beth Sapery	1,500
Bob & Giuliana Katz *	100	Charles Warder & Michael Comer	150
Linda Lee	500		
Michael Leigh	500	* *In memory of Victoria Sanborn*	
		Total US$	**15,700**



Martin Gordon, CBE, Chairman
26 February 2021



Yichang, Hubei: World Aids Day 2020.
The Chinese text reads: "I am HIV positive: Please give me a hug".

STATEMENT OF CAPITAL ASSETS AT 31 DECEMBER 2020

			2020		2019
			£	£	£
Quoted Shares at Valuation:-	*Note*	Holding			
AIA Group Ltd		16200	**145,200**		*128,364*
Alibaba Group Holding Ltd	*1*	5000	**-**		*100,354*
Alphabet Inc		50	**64,107**		*50,549*
Alphabet Inc	*2*	18	**23,079**		**-**
AstraZeneca plc	*2*	380	**27,831**		**-**
Bank of East Asia Ltd		10000	**15,623**		*16,854*
BOC Hong Kong (Holdings) Ltd		20000	**44,343**		*52,405*
BOC Hong Kong (Holdings) Ltd	*1*	19500	**-**		*51,094*
Chugai Pharmaceutical		1200	**46,790**		*28,009*
CLP Holdings Ltd		27000	**182,647**		*214,202*
CLP Holdings Ltd	*1*	6000	**-**		*47,600*
Crowdstrike Holdings Inc	*2*	260	**40,289**		**-**
CSPC Pharmaceutical Group Ltd	*1*	40000	**-**		*71,991*
Dollar General Corporation	*2*	150	**23,077**		**-**
Guangdong Investment Ltd	*2*	16000	**21,073**		**-**
Hang Seng Bank Ltd	*1*	1500	**-**		*23,393*
Home Depot Inc	*2*	180	**34,977**		**-**
Hong Kong & China Gas Co Ltd		73500	**80,301**		*103,201*
HSBC Holdings plc		20000	**75,770**		*118,380*
HSBC Holdings plc	*1*	18000	**-**		*106,542*
Illumina	*1*	232	**-**		*58,092*
iShares IV PLC China CNY Bond Ucits ETF/USD	*2*	12490	**48,843**		**-**
JP Morgan Chase & Co	*2*	400	**37,183**		**-**
Julius Baer Group Ltd	*2*	300	**12,662**		**-**
Koninklijke Ahold Delhaize NV	*2*	1830	**37,854**		**-**
Lonza Group AG	*2*	72	**33,893**		**-**
L'Oreal SA	*2*	155	**43,120**		**-**
LVMH Moet Hennessy Louis Vuitton SE	*2*	100	**45,730**		**-**
McDonald's Corporation		740	**116,163**		*110,376*
Microsoft Corp	*2*	450	**73,221**		**-**
Nestle SA		1364	**117,694**		*111,421*
Ping An Insurance Co Ltd		5000	**44,815**		*44,607*
Power Assets Holdings Ltd	*1*		**-**		*82,821*
Roche Holding Ltd		300	**76,719**		*73,438*
Roche Holding Ltd	*2*	35	**8,950**		**-**
Royal Dutch Shell Plc 'B' Shares		5000	**62,970**		*111,975*
Sanofi SA		910	**64,104**		*69,111*
Shenzhou International Group Ltd		2500	**35,852**		*27,582*
Shenzhou International Group Ltd	*1*	2500	**-**		*27,583*
Sony Corp	*2*	1300	**94,738**		**-**
Swire Pacific Ltd 'A' Shares		12000	**48,683**		*84,158*
Swire Pacific Ltd 'A' Shares	*1*	18500	**-**		*129,743*
Swire Properties Ltd		23200	**49,358**		*58,092*
Swire Properties Ltd	*1*	23200	**-**		*58,093*
Taiwan Semiconductor Manufacturing Co Ltd		1250	**99,711**		*54,818*
Taiwan Semiconductor Manufacturing Co Ltd	*2*	350	**28,717**		**-**
Telefon Ericsson 'B' Shares	*2*	5500	**47,836**		**-**
Tencent Holdings Ltd		3000	**159,635**		*109,149*
Unilever plc		540	**23,717**		*23,443*
Unilever plc	*2*	470	**20,641**		**-**
Vodafone Group plc	*1*	33600	**-**		*49,311*
				2,257,916	*2,396,751*
Balances:-					
Tax refundable			**3,530**		*4,230*
Expenditure unpaid			**(2,597)**		*(2,637)*
Bank Accounts:					
CAF			**34,883**		*53,585*
HSBC			**1,962**		*30,962*
Julius Baer			**100,742**		*49,478*
				138,520	*135,618*
				2,396,436	*2,532,369*

Notes

1 Holding sold in year

2 Holding purchased in year

CAPITAL CASH ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	2020		*2019*
	£	£	*£*
Capital Cash Account - Opening Balance		**135,618**	*186,251*
RECEIPTS			
Cash donations		**105,425**	*128,744*
Income tax recoverable		**3,537**	*4,237*
Share sales:-			
Alibaba Group Holding Ltd	**123,093**		
BOC Hong Kong (Holdings) Ltd	**42,822**		
CLP Holdings Ltd	**49,808**		
CSPC Pharmaceutical Group Ltd	**75,401**		
Estee Lauder Cos	**17,076**		
Seng Bank Ltd	**18,080**		
HSBC Holdings plc	**62,367**		
Illumina	**48,494**		
Link Real Estate Investment Trust	**7,623**		
Power Assets Holdings Ltd	**73,416**		
Shenzhou International Group Ltd	**31,965**		
Swire Pacific Ltd Class 'A'	**78,109**		
Swire Properties Ltd	**45,488**		
Vodafone Group plc	**41,754**		
		715,496	*538,958*
		960,076	*858,190*
PAYMENTS			
Printing, stationery & postage	**76**		*100*
Telephone, internet & web	**25**		*46*
Wages	**3,000**		*3,000*
Portfolio management	**11,627**		*11,462*
Accounting charges	**2,340**		*2,352*
Bank charges & interest	**307**		*393*
	17,375		*17,353*
Share purchases:-			
Alphabet Inc	**24,663**		
AstraZeneca plc	**30,209**		
Crowdstrike Holdings Inc	**28,492**		
Dollar General Corporation	**22,761**		
Estee Lauder Cos	**14,591**		
Guangdong Investment Ltd	**19,592**		
Home Depot Inc	**39,010**		
iShares IV PLC China CNY Bond Ucits ETF/USD	**51,016**		
JP Morgan Chase & Co	**32,784**		
Julius Baer Group Ltd	**9,844**		
Koninklijke Ahold Delhaize NV	**39,712**		
Link Real Estate Investment Trust	**9,553**		
Lonza Group AG	**33,805**		
L'Oreal SA	**42,656**		
LVMH Moet Hennessy Louis Vuitton SE	**42,306**		
Microsoft Corp	**71,068**		
Roche Holding Ltd	**9,908**		
Sony Corp	**74,207**		
Taiwan Semiconductor Manufacturing Co Ltd	**25,147**		
Telefon Ericsson 'B' Shares	**51,758**		
Unilever plc	**23,052**		
	696,134		*639,847*
Income Account deficit	**108,047**		*65,372*
		821,556	*722,572*
Capital Cash Account - Closing Balance		**138,520**	*135,618*
Represented by:			
Tax refund		**3,530**	*4,230*
Unpaid expenditure		**(2,597)**	*(2,637)*
CAF Account		**34,883**	*53,585*
HSBC		**1,962**	*30,962*
Julius Baer		**100,742**	*49,478*
		138,520	*135,618*

INCOME ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	2020		*2019*
	£	£	£
RECEIPTS			
Net Dividends:-			
AIA Group Ltd	**2,124**		
Bank of East Asia Ltd	**524**		
BOC Hong Kong (Holdings) Ltd	**5,854**		
Chugai Pharmaceutical	**412**		
CLP Holdings Ltd	**9,003**		
CSPC Pharmaceutical Group Ltd	**1,123**		
Dollar General Corporation	**50**		
Estee Lauder Cos	**25**		
Hang Seng Bank Ltd	**1,010**		
Home Depot Inc	**142**		
Hong Kong & China Gas Co Ltd	**2,530**		
iShares IV PLC China CNY Bond Ucits ETF/USD	**638**		
JP Morgan Chase & Co	**193**		
Julius Baer Group Ltd	**159**		
Link Real Estate Investment Trust	**186**		
McDonald's Corporation	**2,015**		
Microsoft Corp	**212**		
LVMH Moet Hennessy Louis Vuitton SE	**65**		
Nestle SA	**1,948**		
Ping An Insurance Co Ltd	**1,064**		
Power Assets Holdings Limited	**3,159**		
Roche Holding Ltd	**1,510**		
Royal Dutch Shell PLC 'B' Shares	**3,683**		
Sanofi SA	**1,804**		
Shenzhou International Group Ltd	**955**		
Sony Corp	**139**		
Swire Pacific Ltd 'A' Shares	**6,858**		
Swire Properties Ltd	**4,189**		
Taiwan Semiconductor Manufacturing Co Ltd	**1,313**		
Tencent Holdings Ltd	**373**		
Unilever plc	**828**		
		54,088	*80,221*
Foreign exchange (deficit) / surplus		**(10,569)**	*(7,447)*
		43,519	*72,774*
PAYMENTS			
Grants for Charitable Purposes in China:-			
Wuhan Weixian Social Work Centre	**20,000**		
No 2 Peoples Hospital, Dali	**20,000**		
Ditan Red Ribbon Centre, Beijing	**14,000**		
Beijing Aids Association / Sunshine 99	**13,000**		
SUU Foundation, Myanmar	**11,766**		
You'an Quiet Garden, Beijing People's Health Foundation	**11,000**		
Changchun Norland Spring Public Health Centre (Xiang Meng)	**10,000**		
Qingdao: Qing Tong Fang Ai - Tiger Wang	**10,000**		
Weixian Social Work Centre: Wuhan Yichang Group	**9,000**		
Xining Sunshine Care Association	**6,000**		
Nanchang Rainbow Health Clinic: Jiangxi Xiao Tan	**5,000**		
Zunyi City Love Public Welfare Association / Xiao Gang	**5,000**		
Benxi Ailan Health Service Centre	**4,000**		
Baoding / Light of Love	**4,000**		
Xingtai Bluebird Public Service Centre	**4,000**		
Young LGBT Intersex Youth Studies and Solidarity Assn, Izmir	**3,000**		
Missionary Sisters of St Columban	**1,500**		
The Quartet of Peace Trust	**300**		
		151,566	*138,146*
INCOME DEFICIT		**108,047**	*65,372*

DONATIONS RECEIVED FOR THE YEAR ENDED 31 DECEMBER 2020

	£
The Mary Kinross Charitable Trust	40,000
Martin Gordon	30,000
Tim & Grace Freshwater	10,000
Lord & Lady Sassoon	5,000
Ifan Lloyd	2,000
Henry Oldfield Trust	2,000
Diederich Framhein	1,500
Malcolm Barnett & KT Ma	1,000
Ian Boyce	1,000
Charlotte Finlay-Broadbelt	1,000
Mary Campbell	1,000
Oscar & Margaret Lewisohn	1,000
Osamu & Masako Nagayama	1,000
Stephen Zimmerman	1,000
Denis, Hitomi, Emilie	700
Stephen & Sheila Clarke	600
Bernard Kelly	550
Mark Arena	500
Julien Prevett	500
Nick & Deborah Rowan	500
Remy Caillaux	442
Harley & Nina Irwin	350
Michael & Judy Jackson	350
Robert Binyon	300
Shisong Jiang & Yuhong Zhang	300
Alain & Elisabeth Philippe	300
Michael & Phyu Phyu Gordon	250
Hon Joanna Roll	250
Trevor Lloyd	200
Ines Lock & Ines Romon	200
Gavin & Trudi Paulie	200
Hugh & Jane Richardson	200
Jany Morgan & Arlette Colonna	150
Christopher Wood	150
Myoung Il Choi	120
John Moncrieff	120
Peter Tustin	120
Nicholas & Sheena Barber	100
Merrick & Chrystal Baker-Bates	100
Roger Bates	100
Sir Andrew & Lady Burns	100
John Williams & Zhang Qi	100
Rosemary Gosling	50
Suzanne Tharani	20
Stephen Harmsworth	3
	105,425



Xining, Qinghai: Dr Yang Yongjuan lectures HIV positive patients. Banner reads: 'Bringing festival warmth to PLWH: Thanks to Barry & Martin's Trust'

INDEPENDENT EXAMINER'S REPORT

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of: BARRY + MARTIN'S TRUST

On accounts for the year ended: 31.12.2020 Charity no (if any): 1062629

Set out on pages: 1 - 34

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts 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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]~~. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~[other than that disclosed below *]~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* *Please delete the words in the brackets if they do not apply.*

Signed: [signature] Date: 4.3.2021

Name: MR J.M. DOVEY

Relevant professional qualification(s) or body: FCCA

IER 1 Oct 2018

(if any):

Address: HEYFORD PARK HOUSE
HEYFORD PARK
UPPER HEYFORD, BICESTER, OXON
OX25 5HD

YOU'AN QUIET GARDEN

Our Trust started the Quiet Garden in 2007, jointly with Beijing You'an Hospital, and it works also with Beijing People's Health Foundation and Beijing CDC. It has formed a gay volunteer team for outreach and publicity, attending gay gathering places to distribute condoms, literature and software, and offering individual consultations. This covers testing, diagnosis, peer education, one-to-one escort for first visit to a doctor, and treatment follow-up.
Photo below left: The team packed 5,500 parcels of HIV drugs to positive people stranded in the countryside over Chinese New Year
Photo below right: On university campus in Beijing, the team has a stall giving information on 'Prevention of HIV: Prevention of Covid-19'





BEIJING PEOPLE'S HEALTH FOUNDATION



On the introduction of Beijing You'an Hospital, we were introduced to the Beijing People's Health Foundation, which Eugene and Martin are visiting in this photo. We are now making several of our grants through this foundation. They are handling our grants to the Quiet Garden project at You'an Hospital, and to the Sunshine 99 group for mental and psychological care. They also handle the groups we support in the heavily-populated province of Hebei, which surrounds Beijing, namely Baoding, Shijiazhuang and Xingtai; and further north in Changchun, and further west in Changzhi, Shanxi.

Other groups around China apply directly to the Provincial Police. Either way the police are able to check that our funds are spent correctly, in accordance with the Foreign NGO Law. The reports we receive from these groups are of a high standard, with regard to their work with Aids patients, including the special problems which have arisen because of the Coronavirus.





Above left: the group in Shijiazhuang visiting the bathhouses to give advice to older gays. Above right: Hebei Light of Love, Baoding

One emphasis in the last year has been work among middle aged and old gays, who are usually married, with their wives not knowing they are gay. The older gays are particularly anonymous and vulnerable. Some have official or management positions which they would lose if they were discovered. Some are less familiar with the electronic communications at which the young are expert - and they cannot access the information and helplines which are available.



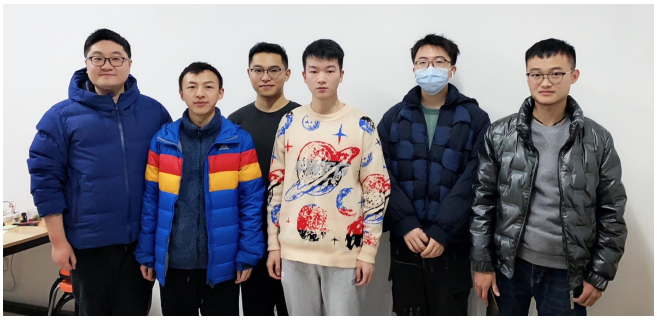


THE START OF THE CORONAVIRUS IN WUHAN

Large groups of doctors and nurses from around China were sent down to Wuhan to help with the outbreak. Our Prizewinner Zhang Jianbo from Dali, Yunnan led a large delegation from Yunnan. They worked in the Wuhan Central Hospital, the epicentre of this sad and historic outbreak of Coronavirus. In the photo above right he is welcomed back in Dali in May, on his safe return with all his delegation. Top left, Zhang Jianbo talks to the students in Dali.

Photo below, Our prizewinner Head Nurse Hu Minhua participated in a large delegation from Nanchang, Jiangxi, to the Infectious Diseases Hospital in Wuhan. She is 3rd from left in this photo. At left in the photo is Xiao Tan, the leader of the gay group which we support in Nanchang, Jiangxi.







Top left is Qingwei Public Health Service, Hefei, Anhui
Top right is Yichang Tongxin Social Service Centre, Hubei



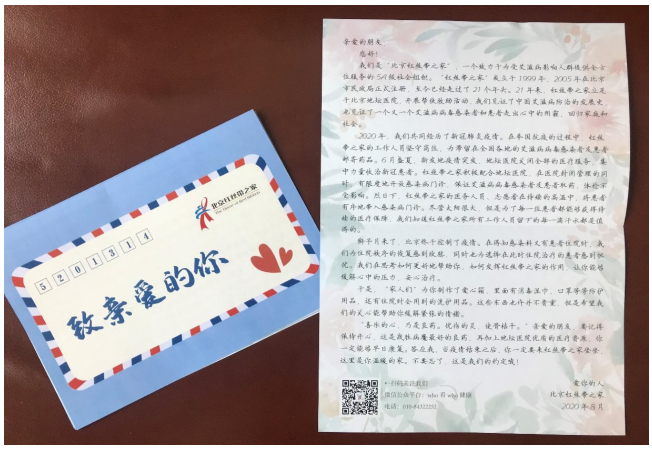


Top left is Xiamen Rainbow
Top right is Guizhou Association of Aizhiyuan Care

RED RIBBON CENTRE, BEIJING DITAN HOSPITAL

Our longest standing group is the Red Ribbon at the Ditan Hospital in Beijing, which was started in 1998, and we continue to support their excellent work. They sent this to us:

Barry & Martin Trust in the UK funds the "Love Box." The Red Ribbon Family staff carefully prepared the personal protective equipment (PPE), such as masks, alcohol spray and disinfectant wipes, to ensure the safety of the hospitalized patients. We also put into the box with toiletries such as towels and soaps for their hospitalization. Besides, the staff prepare a heartfelt letter for the AIDS patients, sending our love with coolness to the patients hospitalized at this particular time.





Top left A letter of condolence in a love box
Top right Ms. Ma Xiaojing, Chief Nurse of the Infection Department assists in donating the love box





Top left Red Ribbon Centre staff and medical staff of the Infection Unit count the boxes of love
Top right Chinese Valentine's Day Activity

NEW YEAR HONOUR

Martin received the award of CBE (Commander of the Order of the British Empire) in The Queen's New Year's Honours List, for services to people living with HIV/AIDS in China. Our friends sent warm messages from all over China. Here is an example:

Congratulations from China

My dear old friend Martin, I am so glad to hear the great news that you have been honored CBE in this year's Queen's honor list. My most heartfelt congratulations! While the world is sailing towards uncharted waters, great news like this is particularly cheerful under such pandemic gloom. Your exceptional contribution to China's HIV and AIDS community will be well remembered. I will always cherish our friendship and this great journey we work together towards a better world. Wish you all the best and a very very happy new year! Stay healthy and happy in 2021!
Sincerely,
SHEN Jie
Former Vice Chairman Aids Association of China

CHARITY COMMISSION FOR ENGLAND AND WALES

Barry & Martin's Trust			Charity No (if any)	1062629	
Annual accounts for the period					
Period start date	01/01/2020	To	Period end date	12/31/2020	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	108,962	-	-	108,962	132,981
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	43,519	-		43,519	72,774
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	152,481	-	-	152,481	205,755
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	11,627	-	-	11,627	11,462
Charitable activities	S09	151,566	-	-	151,566	138,146
Separate material item of expense	S10	-	-	-	-	-
Other	S11	5,748	-	-	5,748	5,891
Total	S12	168,941	-	-	168,941	155,499
Net income/(expenditure) before investment gains/(losses)	S13	- 16,460	-	-	- 16,460	50,256
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 16,460	-	-	- 16,460	50,256
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	- 119,473	-	-	- 119,473	- 4,543
Net movement in funds	S20	- 135,933	-	-	- 135,933	45,713
Reconciliation of funds:						
Total funds brought forward	S21	2,532,369	-	-	2,532,369	2,486,656
Total funds carried forward	S22	2,396,436	-	-	2,396,436	2,532,369

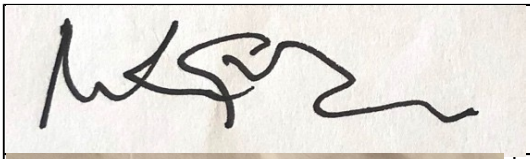
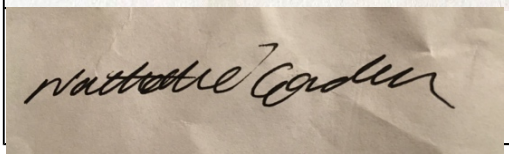
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Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £
		F01	F02	F03
Fixed assets				
Intangible assets (Note 15)	B01	-	-	-
Tangible assets (Note 14)	B02	-	-	-
Heritage assets (Note 16)	B03	-	-	-
Investments (Note 17)	B04	2,257,916	-	-
Total fixed assets	B05	2,257,916	-	-
Current assets				
Stocks (Note 18)	B06	-	-	-
Debtors (Note 19)	B07	3,530	-	-
Investments (Note 17.4)	B08	-	-	-
Cash at bank and in hand (Note 24)	B09	137,587	-	-
Total current assets	B10	141,117	-	-
Creditors: amounts falling due within one year (Note 20)	B11	2,597	-	-
Net current assets/(liabilities)	B12	138,520	-	-
Total assets less current liabilities	B13	2,396,436	-	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-
Provisions for liabilities	B15	-	-	-
Total net assets or liabilities	B16	2,396,436	-	-
Funds of the Charity				
Endowment funds (Note 27)	B17	-		
Restricted income funds (Note 27)	B18		-	
Unrestricted funds	B19	2,396,436		-
Revaluation reserve	B20			
Total funds	B21	2,396,436	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print

	Martin L G
	Nathalie

[redacted]

Total this year £	Total last year £
F04	F05
-	-
-	-
-	-
2,257,916	2,396,751
2,257,916	2,396,751
-	-
3,530	4,230
-	-
137,587	134,025
141,117	138,255
2,597	2,637
138,520	135,618
2,396,436	2,532,369
-	-
-	-
2,396,436	2,532,369
-	-
-	-
2,396,436	2,532,369
-	
2,396,436	2,532,369

Name	Date of approval dd/mm/yyyy

ordon CBE	02/13/2020
Gordon	**02/13/2020**

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Section C

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconcilation of funds per previous GAAP to funds dete

	Start of period	End of period
	£	£
Fund balances as previously stated	*2,532,369*	*2,396,436*
Adjustments:		
Fund balance as restated	*2,532,369*	*2,396,436*

Reconcilation of net income/(net expenditure) per previ 102

	End of period
	£
Net income/(expenditure) as previously stated	*-135,933*
Adjustments:	
Previous period net income/(expenditure) as restated	*-135,933*

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

ENERALLY ACCEPTED ACCOUNTING

None

rmined under FRS 102

ous GAAP to net income/(net expenditure) under FRS

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied b
different or additional policy has been adopted then this is

Recognition of income

These are included in the Stat
- the charity becomes enti
- it is more likely than not
- the monetary value can

Offsetting

There has been no offsetting c
permitted by the FRS 102 SOF

Grants and donations

Grants and donations are only
criteria are met (5.10 to 5.12

Legacies

In the case of performance rel
that the charity has provided t
only occurs when the perform

Legacies are included in the S
grant of probate, the executor
estate and any conditions atta
charity or have been met.

Government grants

The charity has received gove

Tax reclaims on donations and gifts

Gift Aid receivable is included
Any Gift Aid amount recovered
treated as an addition to the s
terms of the appeal have spec

Contractual income and performance related grants

This is only included in the So
services or met the performar

Donated goods

Donated goods are measured
exchanged) unless impractica

The cost of any stock of goods
the fair value of those gifts at
receipt. In the reporting perio
as an expense at the carrying

Donated goods for resale are
expected proceeds from sale l
from other trading activities' w
sheet. On its sale the value o
activities' and the proceeds fr
activities'.

Goods donated for on-going u
and included in the SoFA as in

	Gifts in kind for use by the cha when receivable.
Donated services and facilities	Donated services and facilitie gift to the charity provided the Donated services and facilitie with an equivalent amount rec the SOFA.
Support costs	The charity has incurred expe
Volunteer help	The value of any voluntary he in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the account be measured reliably.
Income from membership subscriptions	Membership subscriptions rec Legacies. Membership subscriptions whi benefits are recognised as inc income from charitable activit
Settlement of insurance claims	Insurance claims are only incl criteria are met (5.10 to 5.12 in the SoFA.
Investment gains and losses	This includes any realised or u any gain or loss resulting from year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised whe constructive obligation commi the obligation can be measure
Governance and support costs	Support costs have been alloc Governance costs comprise al compliance with regulation an
	Support costs include central categories on a basis consiste floor areas, or per capita, staf
Grants with performance conditions	Where the charity gives a gra service or output to be provid recipient of the grant has prov
Grants payable without performance conditions	Where there are no conditions realistically avoid the commitr recognised.
Redundancy cost	The charity made no redunda
Deferred income	No material item of deferred i
Creditors	The charity has creditors whic discounts
Provisions for liabilities	A liability is measured on reco measured at the best estimat reporting date
Basic financial instruments	The charity accounts for basic paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they c
	They are valued at cost.
	The depreciation rates and me
Intangible fixed assets	The charity has intangible fixe physical substance but are ide or legal rights. The amortisat
	They are valued at cost.
Heritage assets	The charity has heritage asse scientific, technological, geop maintained principally for thei rates and methods used as di
	They are valued at cost.

Investments	Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca Investments held for resale or maturity date of less than 1 y
Stocks and work in progress	Stocks held for sale as part of realisable value. Goods or services provided as based on the service potentia Work in progress is valued at
Debtors	Debtors (including trade debt settlement amount after any t they are measured at the cash
Current asset investments	The charity has has investmer equivalents with a maturity da equivalents with a maturity da to meet short term cash comr They are valued at fair value e
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

es to the accounts (cont)

y the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

	Yes	No	N/a
ement of Financial Activities (SoFA) when: itled to the resources; that the trustees will receive the resources; and be measured with sufficient reliability.	✓		
of assets and liabilities, or income and expenses, unless required or RP or FRS 102.	✓		
included in the SoFA when the general income recognition FRS102 SORP).	✓		
lated grants, income must only be recognised to the extent the specified goods or services as entitlement to the grant ance related conditions are met (5.16 FRS 102 SORP).			✓
OFA when receipt is probable, that is, when there has been s have established that there are sufficient assets in the ached to the legacy are either within the control of the			✓
rnment grants in the reporting period			✓
in income when there is a valid declaration from the donor. d on a donation is considered to be part of that gift and is same fund as the initial donation unless the donor or the cified otherwise.	✓		
FA once the charity has provided the related goods or nce related conditions.			✓
at fair value (the amount for which the asset could be l to do so.			✓
s donated for distribution to beneficiaries is deemed to be the time of their receipt and they are recognised on d in which the stocks are distributed, they are recognised amount of the stocks at distribution.			✓
measured at fair value on initial recognition, which is the less the expected costs of sale, and recognised in 'Income with the corresponding stock recognised in the balance f stock is charged against 'Income from other trading om sale are also recognised as 'Income from other trading			✓
se by the charity are recognised as tangible fixed assets coming resources when receivable.			✓

	Yes	No	N/a
arity are included in the SoFA as income from donations			✓
s are included in the SOFA when received at the value of the e value of the gift can be measured reliably.			✓
s that are consumed immediately are recognised as income cognised as an expense under the appropriate heading in			✓
nditure on support costs.	✓		
lp received is not included in the accounts but is described	✓		
ts when receipt is probable and the amount receivable can	✓		
eived in the nature of a gift are recognised in Donations and			✓
ich gives a member the right to buy services or other ome earned from the provision of goods and services as ies.			✓
uded in the SoFA when the general income recognition FRS102 SORP) and are included as an item of other income			✓
unrealised gains or losses on the sale of investments and n revaluing investments to market value at the end of the	✓		

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of
ed with reasonable certainty.

Yes	No	N/a
✓		

cated between governance costs and other support.
ll costs involving public accountability of the charity and its
ıd good practice.

Yes	No	N/a
✓		

functions and have been allocated to activity cost
nt with the use of resources, eg allocating property costs by
f costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

nt with conditions for its payment being a specific level of
ed, such grants are only recognised in the SoFA once the
vided the specified service or output.

Yes	No	N/a
		✓

s attaching to the grant that enables the donor charity to
ment, a liability for the full funding obligation must be

Yes	No	N/a
✓		

ncy payments during the reporting period.

Yes	No	N/a
		✓

ncome has been included in the accounts.

Yes	No	N/a
✓		

h are measured at settlement amounts less any trade

Yes	No	N/a
✓		

gnition at its historical cost and then subsequently
e of the amount required to settle the obligation at the

Yes	No	N/a
✓		

financial instruments on initial recognition as per
. Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
✓		

an be used for more than one year, and cost at least

£500

Yes	No	N/a
	✓	

ethods used are disclosed in note 9.2.

ed assets, that is, non-monetary assets that do not have
entifiable and are controlled by the charity through custody
ion rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

Yes	No	N/a
		✓

ts, that is, non-monetary assets with historic, artistic,
hysical or environmental qualities that are held and
ir contribution to knowledge and culture. The depreciation
sclosed in note 9.6.1.4.

Yes	No	N/a
		✓

Yes	No	N/a
		✓

	Yes	No	N/a
oted shares, traded bonds and similar investments are subsequently at fair value (their market value) at the year ıpplied to unlisted investments unless fair value cannot be se it is measured at cost less impairment.	✓		
pending their sale and cash and cash equivalents with a ear are treated as current asset investments			✓
non-charitable trade are measured at the lower or cost or net			✓
part of a charitable activity are measured at net realisable value l provided by items of stock.			✓
cost less any foreseeable loss that is likely to occur on the contract.			✓
ors and loans receivable) are measured on initial recognition at trade discounts or amount advanced by the charity. Subsequently, h or other consideration expected to be received.	✓		
nts which it holds for resale or pending their sale and cash and cash ate less than one year. These include cash on deposit and cash ate of less than one year held for investment purposes rather than nitments as they fall due.	✓		
except where they qualify as basic financial instruments.	✓		

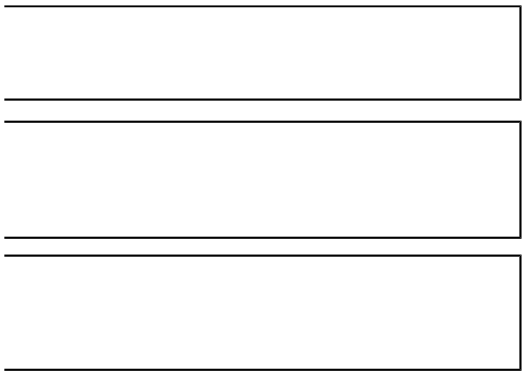
Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds
Donations and legacies:	Donations and gifts	105,425	-
	Gift Aid	3,537	-
	Legacies	-	-
	General grants provided by government/other charities	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-
	Donated goods, facilities and services	-	-
	Other	-	-
	Total	108,962	-
Charitable activities:		-	-
	Other	-	-
	Total	-	-
Other trading activities:		-	-
	Other	-	-
	Total	-	-
Income from investments:	Interest income	-	-
	Dividend income	54,088	-
	Rental and leasing income	-	-
	Other	- 10,569	-
	Total	43,519	-
Separate material item of income:		-	-
	Total	-	-
Other:	Conversion of endowment funds into income	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-
	Gain on disposal of a programme related investment	-	-
	Royalties from the exploitation of intellectual property rights	-	-
	Other	-	-
	Total	-	-
TOTAL INCOME		152,481	-

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Endowment funds	Total funds	Prior year
	£	£
-	105,425	128,744
-	3,537	4,237
-	-	-
-	-	-
-	-	
-	-	-
-	-	
-	108,962	132,981
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	54,088	80,221
-	-	-
-	- 10,569	- 7,447
-	43,519	72,774
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	152,481	205,755



Section C Notes to the accounts

Note 4 Analysis of receipts of government grants

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	
	Total

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	
Please give details of other forms of government assistance from which the charity has directly benefited.	

(cont)

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 5 Donated goods, facilities and services

Seconded staff
Use of property
Other

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	

(cont)

This year £	Last year £
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds
Expenditure on raising funds:	Incurred seeking donations	-	-	-
	Incurred seeking legacies	-	-	-
	Incurred seeking grants	-	-	-
	Operating membership schemes and social lotteries	-	-	-
	Staging fundraising events	-	-	-
	Fudraising agents	-	-	-
	Operating charity shops	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-
	Database development costs	-	-	-
	Other trading activities	-	-	-
	Investment management costs:	-	-	-
	Portfolio management costs	11,627	-	-
	Cost of obtaining investment advice	-	-	-
	Investment administration costs	-	-	-
	Intellectual property licencing costs	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-
	Total expenditure on raising funds	11,627	-	-
Expenditure on charitable activities	Grants for charitable purposes in China	151,566	-	-
	Total expenditure on charitable activities	151,566	-	-
Separate material item of expense		-	-	-
	Total	-	-	-
Other				

Wages	3,000	-	-
Accounting	2,340	-	-
Administration	101	-	-
Bank charges	307	-	-
Total other expenditure	5,748	-	-

TOTAL EXPENDITURE	168,941	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs
	£	£	£
Activity 1			
Activity 2			
Other			
Total			

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

(cont)

Total funds £	Prior year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
11,627	11,462
-	-
-	-
-	-
-	-
11,627	11,462

151,566	138,146
151,566	138,146

-	-
-	-

3,000	3,000
2,340	2,352
101	146
307	393
5,748	5,891

168,941	155,499

Total this year	***Total prior year***
£	**£**

Section C Notes to the accounts

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extrordinary items	

(

/.

This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £
Governance	-	-		-
	-	-		-
Other	-	-		-
Total	-	-		-

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

[redacted]

Grand total £	Basis of allocation (Describe method)
-	
-	
-	
-	

CC17_(Excel) 12

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees	
Assurance services other than audit or independent examination	
Tax advisory fees	
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	

[redacted]

This year £	Last year £
540	552
0	0
0	0
0	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	3,000	3,000
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	3,000	3,000

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NIL

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C Notes to the accounts

Note 12 Defined contribution pension scheme or defined benefit accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operate

Amount of contributions recognised in the SOFA as an expense	
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefi is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

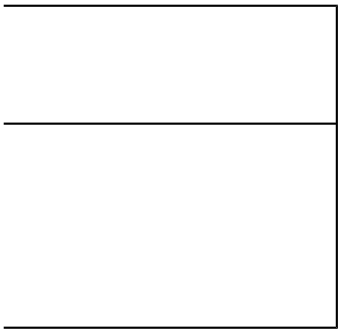
12.3 Please complete this section where the charity participates in a multi-employe pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

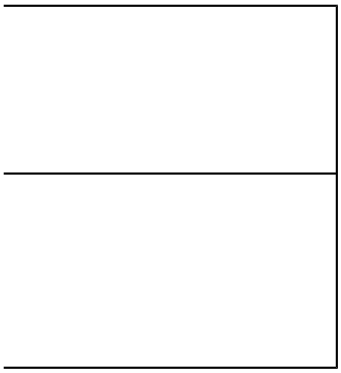
(cont)

: scheme

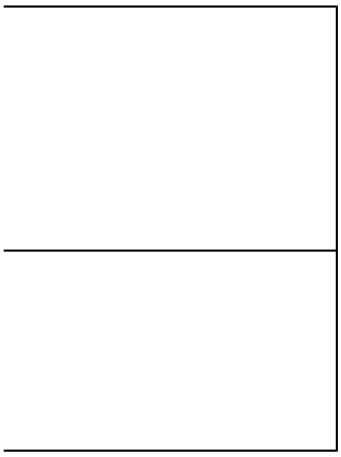
d.



t pension plan but



r defined benefit



Section C Notes to the accounts

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations wh part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals
	£	£
Medical care, education & preventing HIV / Aids	136,566	15,000
Total	**136,566**	**15,000**

Please enter "Nil" if the charity does not identify and/or allocate suppor

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Names of institution	Purp
Weixan Social Work Service: Wuhan LGBT	HIV/Aids care, educat
No 2 People's Hospital, Dali	HIV/Aids care, educat
Ditan Red Ribbon Centre, Beijing	HIV/Aids care, educat
Beijing Aids Association / Sunshine 99	HIV/Aids care, educat
SUU Foundation, Myanmar	HIV/Aids care, educat
You'an Quiet Garden, Beijing People's Health Foundation	HIV/Aids care, educat
Changchun Norland Spring Public Health Centre	HIV/Aids care, educat
Weixan Social Work Service: Wuhan Yicheng Group	HIV/Aids care, educat
Xining Sunshine Care Association	HIV/Aids care, educat
Zunyi City Love Public Welfare Association	HIV/Aids care, educat
Six other grants of below £5,000	

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

hich in aggregate form a material

Support costs	Total
£	£
-	151,566
-	-
-	**151,566**

t costs. Nil

	Please provide details of charity's URL.
	Provide details below

pose	**Total amount of grants paid £**
tion & prevention	20,000
tion & prevention	20,000
tion & prevention	14,000
tion & prevention	13,000
tion & prevention	11,766
tion & prevention	11,000
tion & prevention	10,000
tion & prevention	9,000
tion & prevention	6,000
tion & prevention	5,000
	16,800
	136,566
	15,000

151,566

Section C Notes to the accounts

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

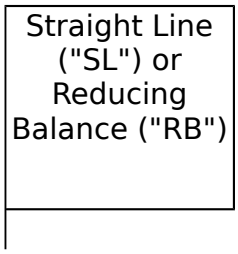
14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

(cont)



Section C Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:	
the effective date of the revaluation	
the name of independent valuer, if applicable	
qualifications of independent valuer	
the methods applied and significant assumptions	
any significant limitations on the valuation	

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	2,396,751	-	-	-	2,396,751
Add: additions to investments during period*	-	696,135	-	-	-	696,135
Less: disposals at carrying value	-	- 715,496	-	-	-	- 715,496
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	- 119,474	-	-	-	- 119,474
Carrying (fair) value at end of year	-	2,257,916	-	-	-	2,257,916

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	2,257,916	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	2,257,916	-
Grand total (Fair value at year end+Cost less impairment)		2,257,916

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	137,587	134,025
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	137,587	134,025

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party	
Name of the entity or entities benefitting from those guarantees	
Please explain how the guarantee furthers the charity's aims	

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided	
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	Professional fund manager year end market values from appropriate stock exchanges.
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

Section C Notes to the accounts

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed be activities.

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
Opening	-	-	-	-
Added in period	-	-	-	-
Expensed in period	-	-	-	-
Impaired	-	-	-	-
Closing	**-**	**-**	**-**	**-**
Other trading activities:				
Opening	-	-	-	-
Added in period	-	-	-	-
Expensed in period	-	-	-	-
Impaired	-	-	-	-
Closing	**-**	**-**	**-**	**-**
Other:				
Opening	-	-	-	-
Added in period	-	-	-	-
Expensed in period	-	-	-	-
Impaired	-	-	-	-
Closing	**-**	**-**	**-**	**-**
Total this year	-	-	-	-
Total previous year	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities	

(cont)

tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-



Section C Notes to the accounts

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

Please complete 19.2 where a material debtor is recoverable more than a year

19.2 Analysis of debtors recoverable in more than 1 year (included in debtor

Trade debtors
Prepayments and accrued income
Other debtors

Total

(cont)

This year £	Last year £
-	-
-	-
3,530	4,230
3,530	4,230

after the reporting date.

s above)

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year	
	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	2,597	2,637
Taxation and social security	-	-
Other creditors	-	-
Total	2,597	2,637

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

(cont)

Amounts falling due after more than one year	
This year £	**Last year £**
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

This year £	**Last year £**
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any prov
made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	
- an indication of the uncertainties about the amount or timing of those outflows; and	
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	

21.2 Movements in recognised provisions and funding commitment during the

Balance at the start of the reporting period	
Amounts added in current period	
Amounts charged against the provision in the current period	
Unused amounts reversed during the period	
Balance at the end of the reporting period	

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	

(cont)

visions. A provision is

e period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C Notes to the accounts

Note 22 Other disclosures for debtors, creditors and other basic financ

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	

(cont)

ial instruments



Section C Notes to the accounts

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following se possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of fi

23.2 Contingent assets

Where the charity has contingent assets, please complete the following sectio probable

Description of item	Estimate of fi

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	
Where it is not practical to make one or more of these disclosures, please state this fact	

(cont)

ction unless the

nancial effect

n when their existence is

nancial effect

Section C Notes to the accounts

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)	
Short term deposits	
Cash at bank and on hand	
Other	
Total	

(cont)

This year £	Last year £
-	-
-	-
137,587	134,025
-	-
137,587	134,025

Section C Notes to the accounts

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The Trust is not exposed to credi as commitments and expenditur liquid funds, i.e.income during th balances and listed investment s
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	NONE

(cont)

it, market or liquidity risk
e are covered by available
he year, surplus cash
sale proceeds.

Section C Notes to the accounts

Note 26 Events after the end of the reporting period

Please complete this note if events (not requiring adjustment to the accounts) after the end of the reporting period but before the accounts are authorised w conditions that arose after the end of the reporting period.

Please provide details of the nature of the event	
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	

(cont)

have occurred
which relate to

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure f figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special t unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
	UR	HIV/Aids care, education & prevention	2,532,369	152,481	- 168,941
			-	-	-
		Total Funds	2,532,369	152,481	- 168,941

[redacted]

or 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	- 119,473	2,396,436
-	-	-
-	- 119,473	2,396,436

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure f figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special t unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
	UR	HIV/Aids care, education & prevention	2,486,656	205,755	- 155,499
Other funds	**N/a**	**N/a**	-	-	-
		Total Funds	2,486,656	205,755	- 155,499

[redacted]

or '*Other funds*'. The '*Total funds*'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	- 4,543	2,532,369
-	-	-
-	- 4,543	2,532,369

Section C Notes to the accounts

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

27.4 Designated funds

Planned use	Purpose of the designation

(cont)

verted to	Amount

	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) 1

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) 1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

ote 29 Additional Disclosures

he following are significant matters which are not covered in other notes and need to be included o provide a proper understanding of the accounts. If there is insufficient room here, please add a eparate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of: BARRY + MARTIN'S TRUST

On accounts for the year ended: 31.12.2020 **Charity no (if any)**: 1062629

Set out on pages: 1 - 34

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts 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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]~~. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below *)~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date**: 4.3.2021

Name: MR J.M. DOVEY

Relevant professional qualification(s) or body: FCCA

(if any):	
Address:	HEYFORD PARK HOUSE HEYFORD PARK UPPER HEYFORD, BICESTER, OXON OX25 5HD.

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.