

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

BARRY & MARTIN'S TRUST

Charity Number:	1062629
Governing Document:	Trust Deed dated 3 May 1997
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 73 rd Street, Apt 2G New York, NY 10021 email: cdauber@nyc.rr.com Other Directors: Benjamin Edelshein, 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



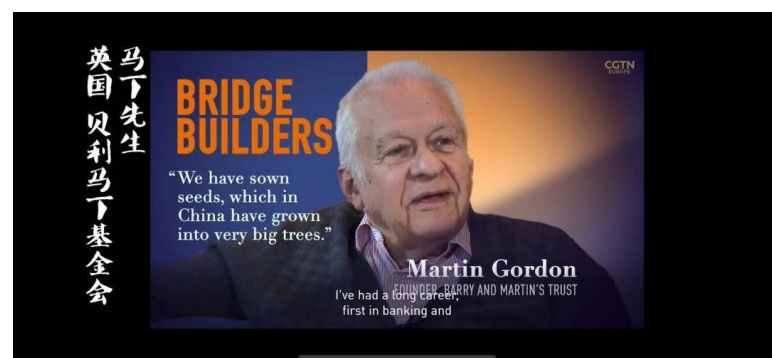
The gay group in Baoding brings a cake to an HIV patient in hospital



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
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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 Moët 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	-
Nestlé 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	
	<u>197,508</u>	<u>314,181</u>
	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
	<u>19,325</u>	<u>18,970</u>
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	
	<u>167,049</u>	<u>212,823</u>
Income Account deficit	72,652	71,895
	<u>259,026</u>	<u>303,688</u>
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
	<u>256,976</u>	<u>192,379</u>

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	
	<hr/>	
Interest received	67,201	56,587
Foreign exchange (deficit) / surplus	3,930	972
	<hr/>	<hr/>
	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	
	<hr/>	
	139,422	138,811
INCOME DEFICIT	<hr/>	<hr/>
	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
	<hr/>
	123,657
	<hr/>

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:

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



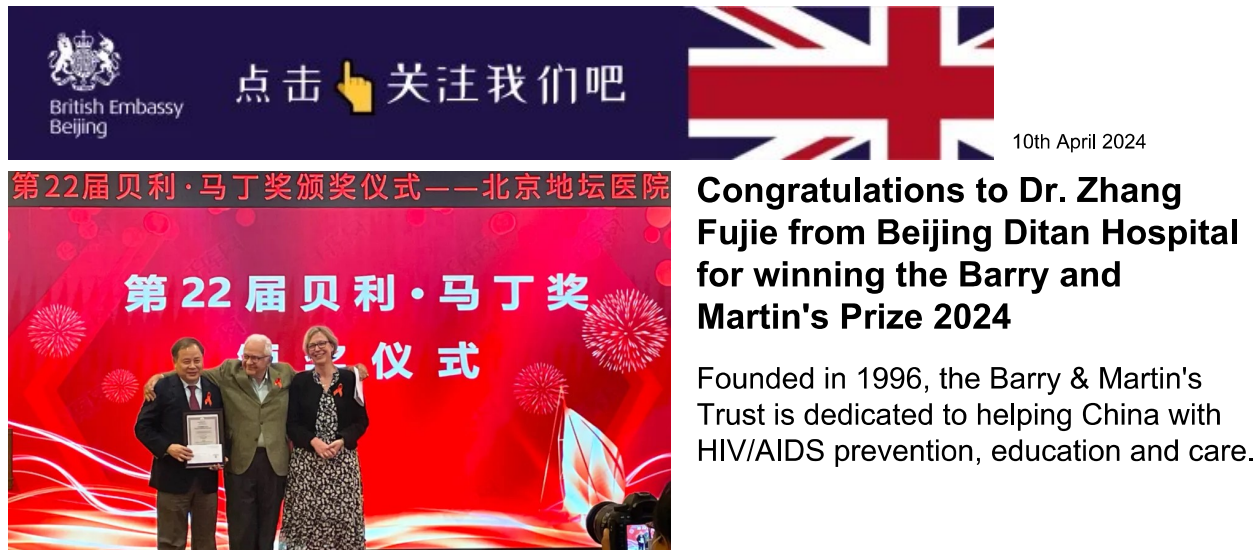
Gay group in Yichang, Hubei, being thanked by the authorities for their role in drug control



Gay group with leaders in Mudanjiang, NE China

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

Translated from the original Chinese



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.



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	

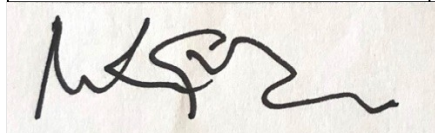
Section A Statement of financial activities

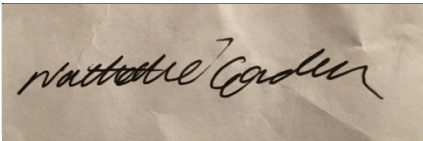
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	126,115	-	-	126,115	101,925
Charitable 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

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
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
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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*

☒

No*

☐

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(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.</i>	

1.4 Changes to accounting estimates

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

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

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

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

Reconciliation 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
<i>Adjustments:</i>		

Fund balance as restated	2,458,068	2,528,881
--------------------------	-----------	-----------

Reconciliation 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
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated	70,814
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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.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> 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. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	<p>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).</p> <p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>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'.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Settlement of insurance claims	<p>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.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Investment gains and losses	<p>This includes any realised or unrealised gains or losses on the sale of investments and</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

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.

✓		
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2.3 EXPENDITURE AND LIABILITIES

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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

2.4 ASSETS

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	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
	They are valued at cost.		Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at cost.		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	They are valued at cost.		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	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		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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.		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Current asset investments	The charity 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.		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

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)

[REDACTED]

|

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	-	-	-	-	-
	Fundraising 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:

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

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Section C	Notes to the accounts	(cont)
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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 extraordinary items		-	-

Section C	Notes to the accounts
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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 disclose 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
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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
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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

This year £	Last year £
720	570
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

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

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****(cont)****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 although 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.

	<i>Please provide details of charity's URL.</i>
	<i>Provide details below</i>

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:

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

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

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:

<i>Reasons for choosing amortisation rates</i>	
<i>Policies for the recognition of any capital development</i>	

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:

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

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.

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(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.

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(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.

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* 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 recognised 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 knowledgeable 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:

- Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- Name or independent valuer, if applicable, and relevant qualifications
- Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- 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 obscure significant information).

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

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.

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.

Professional fund manager year end market values from appropriate stock exchanges.

Section C**Notes to the accounts****(cont)****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:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

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

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Section C	Notes to the accounts	(cont)
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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

This year	Last year
£	£
-	-
-	-
2,456	2,250
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)

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

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

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

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

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

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

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

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).

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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.

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Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, 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 possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C	Notes to the accounts	(cont)
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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

This year £	Last year £
-	-
51,360	126,506
206,391	66,795
-	-
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)
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Note 26	Events after the end of the reporting period
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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)
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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 balance 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)
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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 balance 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

Section C	Notes to the accounts	(cont)
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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

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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.

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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.



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

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.