

THE SCHOOL OF HERBAL MEDICINE

England & Wales · Charity number 1202586

Details

Status Registered

Legal form CIO

Registered 2023-03-31

Register [View on the Charity Commission register](#)

Contact

Address 28 Angel Crescent
Bridgwater
TA6 3EW

Phone 07771660442

Email info@schoolofherbalmedicine.co.uk

Website <https://www.schoolofherbalmedicine.co.uk/>

Activities

Objects: (1) THE OBJECT OF THE CIO IS TO ADVANCE EDUCATION IN THE STUDY AND PRACTICE OF HERBAL MEDICINE FOR THE PUBLIC BENEFIT, IN PARTICULAR, BUT NOT EXCLUSIVELY BY:(A) THE PROVISION OF A SCHOOL FOR THE TRAINING AND TUITION OF STUDENTS LEADING TO AN ADVANCED DIPLOMA IN HERBAL MEDICINE; AND(B) OPERATING A TRAINING HERBAL CLINIC WHICH IS OPEN TO THE PUBLIC WHERE STUDENTS OF THE SCHOOL CAN GAIN RELEVANT PRACTICAL EXPERIENCE.

Activities: Train students in Herbal Medicine and run a training clinic attended by the public in Bridgwater Somerset.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£70,197	£68,503	-	-
2024-03-31	£95,754	£97,412	-	-

Trustees

Name	Role	Appointed
Margaret Anne Pope	Chair	2023-03-31
Christopher Leslie Pope		2023-03-31
Elizabeth Anne Saunders-Singer		2023-03-31
Sally Anne Gurner Andrews		2023-07-11
Susan Mary Price		2026-03-20

THE SCHOOL OF HERBAL MEDICINE

England & Wales - Charity number 1202586

Accounts

CHARITY NUMBER: 1202586

THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

OUR AIMS

The objectives of the School are:

- (1) The objects of the CIO are to advance the education of the public in the subject of herbal medicine in such ways as the charity trustees think fit, and in particular (but not exclusively) by:
 - (a) the provision of a training course leading to an Advanced Diploma in Herbal Medicine; and
 - (b) the operation of a training herbal clinic open to the public in which students undertaking training in Herbal Medicine can gain relevant practical experience, the establishment of which is a necessary part of the students' education.
- (2) Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

OUR OBJECTIVES

In setting our objectives we continue to develop the academic standards towards the training of effective and competent herbalists.

Key objectives for the year included:

- To continue to broaden the academic curriculum by providing a comprehensive public health module which addresses the importance of soil, air and water quality on the health of patients, and the effect that climate change can have on health.
- To increase student applications
- To provide continuing support of the students who have graduated by providing a follow on post graduate support group
- To ring fence £500 every year for student support
- To develop and expand the herbal training clinic on site so that students can gain relevant practical experience, and to provide herbal treatment for their local community at reduced fees

REVIEW OF ACTIVITIES

- Student applications were up, and we started the school year at near capacity
- Students continue to have the option to pay by monthly instalments, which has particularly allowed students on lower incomes to join the school
- The Annual Review for our ongoing re-accreditation with the National Institute of Medical Herbalists was late due to the death of Maggie Pope's mother and Susan Vassar's move to a new county. In view of this the NIMH suspended our accreditation
- The school is pursuing accreditation with the European Herbal and Traditional Practitioners Association, which is progressing well
- The school hosted a Guest Speaker Day, which was attended by the whole school and invitees, and our graduating students were presented with their Advanced Diplomas in Herbal Medicine

- This has been a challenging year for the school financially, and we are reviewing the cost/benefit of using tutors who have to travel long distances to teach for us as we cover their travel and accommodation costs. Despite this, the school has managed to keep up to date with all bills without recourse to a loan or overdraft. This has been achieved by weekly meetings checking income and expenditure
- The school has continued to increase equipment, mainly microscopes, pharmacy equipment and books for the library
- In the period concerned, money was given to Debbie Davies in year 5 to take her FREC 3 course, as part of our student support
- Susan Vassar and Maggie Pope who are trustees for the school and are teaching for the school have as planned reduced their teaching modules, and will continue to do so as new tutors are engaged
- A postgraduate group is held regularly by Halina Przydatek
- The training clinic has continued to be a success, and patient numbers are continuing to increase as we become known in the local area. This is an extremely important addition to the effective training of our students
- The student pass rate of yearly exams continues to be excellent
- Both students who sat their Final Clinical Exam in September passed with Distinction
- In March 2025 one of our students were nominated for the Peter Bradley Award due to her excellent knowledge of phytochemistry, and another student was nominated for the Frank Power Award for her commitment to study and consistently submitting excellent coursework and gaining high marks in examinations. Both awards were provided by the British Herbal Medicine Association [BHMA]

FUTURE PLANS

- To develop a group of volunteers to organise fundraising
- To replace Susan Vassar and Maggie Pope as trustees
- To increase the number of trustees
- To use social media to advertise the school and clinic
- Our next trustees meeting is 17.10.25

FINANCES

- The only real source of income at present for the school is fee paying students
- The income from the clinic covers clinic costs and supervisor fees
- We do have a reserve fund
- There is a weekly cash flow analysis as part of the effective stewardship of the school
- We are reviewing ways to cut costs

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees:

Signed

Susan Vassar

Date

24 Jan 2026

S. Andrew
SALLY ANDREW

26/1/26

E. J. J. J.

Elizabeth Saunders-Singer

26/1/26.

Maggie App

26/1/26

TSHM Trustees Report: year ending March 2025

et
26-1-26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SCHOOL OF HERBAL MEDICINE
FOR THE YEAR ENDED 31 MARCH 2025

I report on the financial statements of the company for the year ended 31 March 2025, which are set out on pages 5 to 10.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to our attention which gives me reasonable cause to believe that, in any material respect:

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

I 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 financial statements to be reached.

Michael J. Dodden & Co.
Chartered Certified Accountants
34 North Street
Bridgwater

Ben Cleaveley FCCA ATT

Date: 28th January 2026

THE SCHOOL OF HERBAL MEDICINE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>INCOMING RESOURCES</u>				
Income from fees	70,153		70,153	95,693
Bank interest	44		44	61
Total incoming resources	70,197		70,197	95,754
<u>RESOURCES EXPENDED</u>				
Costs of generating funds:				
Wages, salaries and meeting costs	30,579		30,579	38,808
Rental expenditure	14,538		14,538	13,041
Direct costs and bookkeeping	2,460		2,460	14,517
Computer costs and subscriptions	2,217		2,217	2,220
Sundry expenses	216		216	53
Printing, postage and stationary	4,274		4,274	3,645
Advertising	-		-	500
Rates, insurance and utilities	2,127		2,127	2,070
Repairs and maintenance and hire	60		60	5,787
Accommodation and meals	10,145		10,145	12,256
Pharmacy costs	643		643	1,956
Legal fees	0		0	1,380
Accountancy	996		996	963
Bank charges	248		248	216
Total resources expended	68,503		68,503	97,412
Net in/(out) resources for the year	1,694		1,694	(1,658)
Total funds brought forward	(11,586)		(11,586)	(9,928)
Total funds carried forward	(9,892)		(9,892)	(11,586)

All activities of the charity are continuing operations.

THE SCHOOL OF HERBAL MEDICINE
BALANCE SHEET
AS AT 31 MARCH 2025

		<u>2025</u>		<u>2024</u>	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	3	-		-	
CURRENT ASSETS					
Stock		-		-	
Accrued income		2,507		2,195	
Debtors and prepayments		1,205		-	
Cash at bank and in hand		2,255		7,794	
		<hr/>		<hr/>	
		5,967		9,989	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Trade creditors		3,183		-	
Other creditors		-		-	
Accruals and deferred income		12,676		21,575	
		<hr/>		<hr/>	
		15,859		21,575	
NET CURRENT ASSETS			<hr/>		<hr/>
			(9,892)		(11,586)
NET ASSETS			<hr/>		<hr/>
			(9,892)		(11,586)
			<hr/>		<hr/>
REPRESENTED BY:					
Unrestricted funds			<hr/>		<hr/>
			(9,892)		(11,586)
TOTAL FUNDS			<hr/>		<hr/>
			(9,892)		(11,586)
			<hr/>		<hr/>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

In approving these financial statements as directors of the company we hereby confirm:

- a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2025; and
- c) that we acknowledge our responsibilities for:
 - 1) ensuring that the company keeps accounting records which comply with Section 386; and
 - 2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 28th January 2026 and signed on its behalf by

Margaret A. Pope
Chairperson

THE SCHOOL OF HERBAL MEDICINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of Accounting

The Financial Statements have been prepared in accordance with the historical cost convention, applicable accounting standards, the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102) and the Charities Act 2011. The principal accounting policies which have been adopted on a consistent basis within that convention are set out below.

Incoming Resources

Income is recognised in the year in which the Charity is entitled to receipt and the amount can be measured with reasonable certainty.

Grants and donations are recognised on a receivable basis. Grants and donations received for the general purposes of the Charity are credited to unrestricted funds. Grants and donations subject to specific wishes of the donors are carried to relevant restricted funds.

Resources Expended

Resources expended are accounted for in the year in which they are incurred. The Charity is not registered for VAT and consequently input VAT payable on expenses is included within the item of expense to which it relates.

Where an item of expenditure falls directly within one cost category it is attributed to that category only. Where expenditure involves more than one category it is apportioned on a reasonable and justifiable basis.

Restricted Funds

Restricted funds arise where donors place restrictions on how the money can be spent. Both the income and capital of the funds may be applied for the charitable purposes.

Unrestricted Funds

These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2. STAFF COSTS AND EMOLUMENTS

There were no employees with emoluments above £60,000 in either the current or previous year.

None of the Trustees received any remuneration or reimbursement of expenses from the Charity during either the current or previous year.

THE SCHOOL OF HERBAL MEDICINE

England & Wales - Charity number 1202586

Accounts

CHARITY NUMBER: 1202586

THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT AND FINANCIAL STATEMENTS
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THE SCHOOL OF HERBAL MEDICINE
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Charity name: The School of Herbal Medicine

Charity Registration Number: 1202586

Registered Office: 28 Angel Crescent
Bridgwater
Somerset
TA6 3EW

Trustee:

The following Trustees were in office as at the date of this report:

Margaret Anne Pope Chairperson Appointed 31st March 2023

Other Trustee Directors who held office during the year were as follows:

Elizabeth Anne Saunders-Singer Appointed 31st March 2023

Dr. Susan Vassar Appointed 31st March 2023

Christopher Leslie Pope Appointed 31st March 2023

Sally Anne Gurner Andrews Appointed 11th July 2023

**Accountants and
Independent Examiners:** Michael J. Dodden & Co.
Chartered Certified Accountants
34 North Street
Bridgwater
Somerset
TA6 3YD

Bankers: NatWest
9 York Buildings
Cornhill
Bridgwater
Somerset
TA6 3BS

THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and the financial statements for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

The reference and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charity and registered on 31st March 2023. They have a constitution which is managed by the CIO. Trustees selection methods including details of any constitutional provisional are people who are interested in herbal medicine and support the training of medical herbalists and who realise the importance of education for the future of herbal medicine as practiced in this country for the 2,000 years. Policies and procedures adopted for the induction and training of trustees are informal and discussive. None of our trustees are paid. Mrs. Singer is an experience trustee with the Stoke Club and has shared her expertise generously in meetings. Sally Andrews is an experienced bookkeeper. The charities organisational structure and any wider network with which the charity work are major strategic and financial decisions and made by S Vassar and M. Pope, including discussions with trustees where appropriate. We have no wider network. In accordance with a trustees meeting whilst setting up the charity S Vassar and M Pope have reduced their teaching load and have successors for next year to continue to reduce their teaching commitments.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are to advance the education of the public in the subject of herbal medicine in such ways as the charity trustees think fit, and in particular (but not exclusively) by:
the provision of a training course leading to an Advanced Diploma in Herbal Medicine; and
the operation of a training herbal clinic open to the public in which students undertaking training in Herbal Medicine can gain relevant practical experience, the establishment of which is a necessary part of the students' education.

Key objectives for the year included:

- to broaden the academic curriculum by providing a comprehensive public health module which addresses the importance of soil, air and water quality on the health of patients, and the effect that climate change can have on health.
- to increase student applications
- to provide continuing support of the students who have graduated by providing a follow-on post graduate support group
- to develop ways in which our ring-fenced bursary could provide extracurricular activities of their herbal training which would benefit our final year students.
- to develop and expand the herbal training clinic on site so that students can gain relevant practical experience
- to provide herbal treatment for their local community at reduced fees.

ACHIEVEMENTS AND PERFORMANCE

Module fees were raised from £520 to £530 for the academic year starting September 2023 which is in line with the Consumer Price Index of March 2023-2024.

Students are allowed to pay by monthly instalments, which has particularly allowed students on lower incomes to join the school

Student numbers have remained stable, although the school is running below capacity.

The school has just completed their Annual Review for our ongoing accreditation with the National Institute of Medical Herbalists.

The school is pursuing accreditation with the European Herbal and Traditional Practitioners Association, for which they are in the final stages

An extra monthly Saturday clinic has been added to their weekly Monday clinic to enable students which is essential for their training

This means that the local community benefits from extra access to low-cost herbal medicine, and nutritional and lifestyle advice

The school hosted a Guest Speaker Day where a professional herbalist spoke about developing a herbal medical practice

The school's website has been thoroughly updated, and the prospectus and application form are now online

Achievements against objectives set are we hired four leaders in their field to deliver the comprehensive public health module in which the importance of soil, air and water quality on the health of patients, and the effect that climate change can have on health was addressed

- student applications were increased due to the application form being easily accessible online
- a follow-on post graduate support group has been set up and run by a tutor
- the bursary will now be given to our final year students to obtain a FREC3 qualification
- the school has expanded our clinic by adding an extra Saturday a month
- the number of patients from the local community accessing the low-cost clinic has grown.

Performance of fundraising activities against objectives set are we have an ongoing Easy Fundraising link which contributes small amounts.

Onsite we have a second-hand medical book selection to benefit our students. On our Guest Speaker Day we have a cake sale to raise funds

FINANCIAL REVIEW

A statement explaining the policy for holding reserves are there to assure that we can pay our rent and bills if the monthly students fee are delayed. The amount of reserves held are £4,000. An explanation of any uncertainties about the charity continuing as a going concern are if all our students pay their fees all is well, if a proportion of them experience financial difficulties we would have to reconsider our position.

The charities principal source of funds is student fees.

The principal risks facing the charity would be the rate of students dropping out. Fortunately, the dropout rate from year 2 is zero

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 13th December 2024 and signed on their behalf by:



Margaret A. Pope
Chair of the Trustees
The School of Herbal Medicine

13th December 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SCHOOL OF HERBAL MEDICINE
FOR THE YEAR ENDED 31 MARCH 2024

I report on the financial statements of the company for the year ended 31 March 2024, which are set out on pages 5 to 10.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to our attention which gives me reasonable cause to believe that, in any material respect:

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

I 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 financial statements to be reached.

Michael J. Dodden & Co.
Chartered Certified Accountants
34 North Street
Bridgwater



Ben Cleaveley FCCA ATT

Date: 13th December 2024

THE SCHOOL OF HERBAL MEDICINE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<u>INCOMING RESOURCES</u>			
Income from fees	95,693		95,693
Bank interest	61		61
Total incoming resources	95,754		95,754
<u>RESOURCES EXPENDED</u>			
Costs of generating funds:			
Wages and salaries	33,934		33,934
Rental expenditure	13,041		13,041
Direct costs	19,391		19,391
Computer costs and subscriptions	2,220		2,220
Sundry expenses	53		53
Printing, postage and stationary	3,645		3,645
Advertising	500		500
Rates, insurance and utilities	2,070		2,070
Repairs and maintenance and hire	5,787		5,787
Accommodation and meals	12,256		12,256
Pharmacy costs	1,956		1,956
Legal fees	1,380		1,380
Accountancy and bookkeeping	963		963
Bank charges	216		216
Total resources expended	97,412		97,412
Net in/(out) resources for the year	(1,658)		(1,658)
Total funds brought forward			
Total funds carried forward	(1,658)		(1,658)

All activities of the charity are continuing operations.

THE SCHOOL OF HERBAL MEDICINE
BALANCE SHEET
AS AT 31 MARCH 2024

	Note	£	<u>2024</u>	£
FIXED ASSETS				
Tangible fixed assets	3		-	
 CURRENT ASSETS				
Stock			-	
Accrued income		2,195		
Debtors and prepayments			-	
Cash at bank and in hand		7,794		
		9,989		
 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Trade creditors			-	
Other creditors			-	
Accruals and deferred income		21,575		
		21,575		
 NET CURRENT ASSETS			 (11,586)	
 NET ASSETS			 (11,586)	
			 (11,586)	
 REPRESENTED BY:,				
Unrestricted funds			(11,586)	
 TOTAL FUNDS			 (11,586)	
			 (11,586)	

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

THE SCHOOL OF HERBAL MEDICINE
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

In approving these financial statements as directors of the company we hereby confirm:

- a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2024; and
- c) that we acknowledge our responsibilities for:
 - 1) ensuring that the company keeps accounting records which comply with Section 386; and
 - 2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 13th December 2024 and signed on its behalf by



Margaret A. Pope
Chairperson

THE SCHOOL OF HERBAL MEDICINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The Financial Statements have been prepared in accordance with the historical cost convention, applicable accounting standards, the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102) and the Charities Act 2011. The principal accounting policies which have been adopted on a consistent basis within that convention are set out below.

Incoming Resources

Income is recognised in the year in which the Charity is entitled to receipt and the amount can be measured with reasonable certainty.

Grants and donations are recognised on a receivable basis. Grants and donations received for the general purposes of the Charity are credited to unrestricted funds. Grants and donations subject to specific wishes of the donors are carried to relevant restricted funds.

Resources Expended

Resources expended are accounted for in the year in which they are incurred. The Charity is not registered for VAT and consequently input VAT payable on expenses is included within the item of expense to which it relates.

Where an item of expenditure falls directly within one cost category it is attributed to that category only. Where expenditure involves more than one category it is apportioned on a reasonable and justifiable basis.

Restricted Funds

Restricted funds arise where donors place restrictions on how the money can be spent. Both the income and capital of the funds may be applied for the charitable purposes.

Unrestricted Funds

These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

2. STAFF COSTS AND EMOLUMENTS

There were no employees with emoluments above £60,000 in either the current or previous year.

None of the Trustees received any remuneration or reimbursement of expenses from the Charity during either the current or previous year.

