Homeopathy UK

England & Wales · Charity number 235900

Details

Other names	THE BRITISH HOMEOPATHIC ASSOCIATION, THE BRITISH HOMOEOPATHIC ASSOCIATION, THE BRITISH HOMOEOPATHIC ASSOCIATION (INC), B H A, BRITISH HOMEOPATHIC ASSOCIATION INCORPORATING THE HOM
Status	Registered
Legal form	Charitable company
Company number	00102915
Registered	1964-08-21
Register	View on the Charity Commission register

Contact

Address	Hamilton House Mabledon Place London WC1H 9BB
Phone	020 3640 5903
Email	info@homeopathy-uk.org
Website	www.homeopathy-uk.org

Activities

Objects: (A) TO PROMOTE AND DEVELOP THE STUDY AND PRACTICE OF HOMEOPATHY (B) TO ADVANCE EDUCATION AND RESEARCH IN THE THEORY AND PRACTICE OF HOMEOPATHY PROVIDED THAT THE USEFUL RESULTS OF SUCH RESEARCH SHALL BE PUBLISHED

Activities: To ensure that homeopathy is available to all by fundraising and campaigning for: (1) public information and awareness, (2) access to homeopathic services, (3) professional education and training, (4) research

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Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,012,568	£578,194	£994,410	3
2023-08-31	£489,334	£559,891	-	-
2022-08-31	£517,528	£484,105	£596,414	5
2021-08-31	£433,083	£610,317	-	-
2020-08-31	£325,204	£650,453	-	-

Trustees

Name	Role	Appointed
Dr Gary James Smyth		2018-10-23
Elizabeth Jane Tucker		2017-01-16
John Morgan		2015-10-21
Peter Gregory		2023-01-24
Robert Orchard		2018-10-23

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Linked charities

- BEIT RESEARCH FUND (235900-1)
- THE HOMEOPATHIC POST-GRADUATE TEACHING AND EDUCATION FUND (235900-10)
- DURNING LAWRENCE FUND (235900-2)
- JOHN HENRY CLARKE PRIZE (235900-3)
- NATIONAL HOMOEOPATHIC FUND (235900-4)
- COMPTON BURNETT FUND (235900-5)
- LADIES SCHOLARSHIP FUND (235900-6)
- LEOPOLD SALZER PRIZE FUND (235900-7)
- TRUSCOTT FUND (235900-8)
- SIR JOHN WEIR FOUNDATION (235900-9)

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Homeopathy UK

England & Wales - Charity number 235900

Accounts

HOMEOPATHY UK









Annual Report and Financial Statements

For the year ended 31 August 2024

About Homeopathy UK

We are the UK's leading charity for the promotion of homeopathy, a natural and effective form of complementary medicine. We run regional clinics UK-wide, and our mission is to educate, support practitioners and raise public awareness of homeopathy.

Homeopathy is a natural medicine that supports the body's ability to heal itself. Established over two centuries ago, it is now the world's second largest medical treatment recognised by the World Health Organisation (WHO).

We operate affordable clinics across the UK and provide educational resources to the public through our Blog, Remedy Finder and Practitioner Directory.

We also support the advancement of homeopathy through the allocation of grants, to initiatives that promote its accessibility and ensure it reaches individuals and communities most in need.

We depend entirely on the generosity of donors.

Our Trustees

Mr John Morgan – Chair

Ms Roxana Lupu – Deputy Chair (resigned 24 February 2025)

Ms Selina Hatherley

Mr Peter Gregory

Mr Robert Orchard

Dr Gary Smyth

Ms Elizabeth Tucker

Mr Donald Gunn (resigned 7 February 2024)

Ms Sato Liu (resigned 14 March 2024)

Ms Emma Dalton (resigned 14 March 2024)

Chief Executive and Company Secretary: Ms Monica Price
(appointed 4 March 2024)

Prior Post Holder: Mrs Cristal Skaling-Klopstock (resigned 1 March 2024)

Registered Office:
Hamilton House, Mabledon Place, London WC1H 9BB

Registered Charity Numbers:
235900 (England, Wales and Northern Ireland)
SC049515 (Scotland)

Company Number: 00102915 (England and Wales)

Auditors:
Sayer Vincent LLP, 110 Golden Lane, London EC1Y 0TG

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Accomplishments in relation to our objectives include:

- Ensuring accessibility of homeopathy for everyone 08
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A message from our Chair



The last financial year, September 2023 to August 2024, was a pivotal chapter for Homeopathy UK — a period marked by profound challenges, yet one that showcased our resilience and commitment to advancing homeopathy. One of the challenges was initiated by the resignation of our long-standing CEO Cristal Skaling-Klopstock. Cristal was in post for 16 years and in the homeopathic sector for over 20 years so the depth of her experience and knowledge was unique. It was the right time for her to apply her many talents to new horizons. We thank her for her long service and wish her well for the future. She will continue to be involved in homeopathy as co-president of the European Federation of Homeopathic Patients' Associations (EFHPA) and as a member of the European Committee for Homeopathy (ECH).

Our new CEO, Monica Price, started in March 2024 and brings a wealth of management and media experience. Her appointment was not just a leadership shift but a reimagining of our vision and strategy. Under her guidance, we revisited our mission, re-evaluated our priorities, and implemented decisive steps to secure the charity's future. This fresh perspective has breathed new life into our organisation, fostering a renewed sense of purpose and unity across our team.

One of the most difficult aspects of 2024 was some financial strain and the necessity for some restructuring, which led to the painful decision to make redundancies. This was not taken lightly, and every effort was made to support those affected. These changes, though challenging, were essential to creating a more sustainable and efficient organisation, enabling us to focus resources on our core mission of promoting homeopathy and supporting those who rely on its benefits. These challenges, while testing our resolve, have also served as a catalyst for change and a call to adapt, innovate, and rebuild.

Homeopathy UK has always received legacies as a major part of its funding, and this continues to be the case. To raise awareness of this a legacy campaign was launched and a publicity leaflet was sent to all supporters to encourage those who have benefited from homeopathy to remember us in their will. We are pleased to report that we have created a new 5-year strategic plan, which includes growing our donor base, increasing grant support, and exploring options to diversify our income streams. Financial growth will empower us to invest in new programmes, extend our services, and better support the homeopathy community at large.

There has been significant progress in three key areas of expanding public awareness of homeopathy, strengthening support for practitioners, and enhancing access for those in need. Our clinics have continued to give homeopathic support to many who can't afford it,

and funding was pledged to open a new clinic in London in 2025. We have a total of ten very active clinics, five in England, three in Scotland and two virtual clinics.

In 2023 we received significant funding for what we are calling a Homeopathy at Home course, intended to help families interested in trying homeopathy for the first time and those already using homeopathy in their home. The course will provide comprehensive education for the treatment of common self-limiting conditions and minor first aid issues and should increase the effectiveness of home prescribing. A lot of preliminary work was put into this course during this period and its initial launch was set for October 2024 with the course coming fully onstream in the following months.

During this financial year grants were awarded to an army veterans' clinic, The Garden Homeopathy Clinic in London and veterinary student education. The Faculty of Homeopathy received a grant for the ongoing education and support for medical doctors and statutorily regulated healthcare practitioners. A grant was given to the Society of Homeopaths (SOH) to create a service offering easily accessible advice to the public.

We are at the forefront of homeopathy due to our engagement and collaboration with other organisations. 4Homeopathy (4H) is a sector-wide body which shares information and collaborates to promote homeopathy in the UK. Homeopathy Awareness week in April 2024 was successful with increased engagement across all of our social media channels. During this period interactions (likes, shares and comments) increased significantly across all platforms. Future initiatives will include a comprehensive marketing campaign, innovative digital resources, and partnerships that will amplify our reach and impact.

Homeopathy UK trustees are also trustees of the Hahnemann House Trust. The Trust owns some of Samuel Hahnemann's personal possessions and many interesting historic homeopathic artefacts, letters and documents as well as a huge library of antique books. This year continued the work of professionally cataloguing them and consolidating their storage and preservation. The website https://www.hahnemannhouse.org was developed further and is a fascinating window on the history of homeopathy.

As we move forward, 2024 represented not just a year of change and recovery but one of promise and potential. With a renewed sense of purpose and a clear path ahead, Homeopathy UK will continue to bring public accessibility to homeopathy and the positive message of its benefits to the world.

Thank you for your continuing support and being with us on this journey to raise awareness of the potential of homeopathy as a standalone treatment, or part of a wider treatment plan. Together, we will continue to champion homeopathy and make a meaningful difference in the lives of those we serve.

John Morgan

Our vision is for everyone in the UK to understand the benefit of homeopathy and be able to access high-quality treatment from registered healthcare professionals.

Our mission is to increase public awareness of homeopathy as a safe and effective healthcare option by providing useful resources and promoting the work of registered homeopaths.

Our goals

Over the period, the charity's strategic goals were to:

1. Make homeopathy available to all through the provision of clinics, advice and support.
2. Promote homeopathy to new audiences through publications and digital activity.
3. Collaborate with sector partners to promote and defend homeopathy in the UK and internationally.
4. Support education and research in homeopathy.
5. Undertake fundraising activities to expand our supporter base and increase engagement and donations.

Our achievements this year

Our grants programme has achieved success by funding three significant initiatives. These initiatives provided essential support for veterinary trainees, offered vital assistance to survivors of domestic violence, and addressed the urgent needs of individuals needing care. Each initiative is carefully designed to make a meaningful impact in their respective areas, ensuring that those in need receive the help and resources necessary for their well-being. Through these efforts, we are committed to fostering positive change and supporting vulnerable populations in our community.

We remain dedicated to our support for the Faculty of Homeopathy through our annual grant allocation. This funding initiative aims to increase the number of statutorily registered healthcare professionals who are equipped to provide personalised treatment plans to patients, ensuring that they receive the best possible care tailored to their individual needs.

We extended our financial support to two additional clinics during the year — one serving military veterans and another supporting residents in inner-city London. This reflects our ongoing commitment to improving access to healthcare for underserved and vulnerable communities.

Make homeopathy available to all

Our charitable clinics

Our network of charitable clinics remains at the heart of what we do as an organisation.

It is through the clinics that we meet our core objective of providing high quality, affordable care to some of those who would otherwise be unable to access it.

Our clinics are led by qualified and registered homeopaths, and allow patients to schedule up to five appointments. This year, we have seen a notable increase in patient demand, with many clinics fully booked several months in advance.

Top 15 conditions seen in our clinics

- Anxiety
- Eczema
- Fatigue
- Depression
- Mental health conditions
- Skin conditions
- Insomnia
- Peri/menopause
- Joint pain
- Kidney issues
- Urinary tract infections
- Prostate
- Gynaecological conditions
- Gastro-intestinal issues
- Allergies

Top 5 remedies used in our clinics:

- Nat Mur
- Sulphur
- Sepia
- Phosphorus
- Calc Carb

A guide to our clinics



Edinburgh Homeopathy

Julien Baron-Meyet
DiHom, MFHom

Virtual Clinic Scotland

Lyssa Clayton
RSHom



Dumfries & Galloway Homeopathy

Elaine Hamilton
RGN BSc (Hons)
Homeopathy, FFHom



Scottish Borders Homeopathy

Luci Joan Lawless
RSHom

Norwich Homeopathy

Dr Michel Raggoo
BMBS, MRCGP,
MFHom

Liverpool Homeopathy

Dr Hugh Nielsen
BA(Oxon), MA,
BM, BCh, MRCP,
FFHom



Kent Homeopathy

Wendy Scrase
MSc, FFHom (Nurse)

Winchester Homeopathy

Dr Tim Foster
MB, BS,
MFHom

Emma McEvoy
BA, DipHomMed,
DSH, MARH



Virtual Clinic

Dr Gabriella Day
BSc (Hons), MBBS (Hons),
MRCP DCH, MRCGP, MFHom

What our patients say

"I'm very grateful to the Homeopathy UK charitable foundation promoting homeopathy and accessibility to all. The Winchester Clinic is very fortunate to have a very competent and wonderful consultant, and I very much appreciate Dr. Foster's treatment."

"Can't thank Emma enough for her time and knowledge. She is a great listener, puts you at ease and manages to get invaluable insights from just a conversation with you. I now feel much better in myself, best I've felt in years. As she said I am now more balanced in my own body and mind and have the knowledge and tools to remain that way. I am so inspired to take courses myself in homeopathy"

"I have been consulting with Wendy for more than a year now and it has been an extraordinary and a very special experience. She is extremely patient and attentive. My health has improved over this time with considerable alleviation of my symptoms. Wendy has provided me with her expertise in tailored prescriptions, focused on my specific symptoms. The individual care and consideration has been remarkable. I have since recommended Wendy to many of my friends and family. Currently my teenage daughter is also consulting with her. I am extremely grateful for Wendy's help and attentiveness. It has not only made me feel much better, but it has also allowed me to avoid being medically treated. I'm also equally grateful for Homeopathy UK for making homeopathy so readily available through the network of in-person and virtual clinics."

"Lyssa not only recommended incredible remedies but also in each session she was able to help me gently to go deeper with lots of remarkable insights and this process felt truly healing on its own. She is an amazing homeopath, with so much wisdom who genuinely cares for her clients and has an incredible ability in finding the right remedy to address the deep core issues, even when things healthwise are very complex - as it was in my situation. I feel truly blessed for this opportunity through Homeopathy UK and particularly to have Lyssa as my therapist and guide in my healing journey and I highly recommend her to anyone! Thank you Lyssa!"

"Straight away, I felt listened to and comfortable to fully share my health concerns. This alone relieved the stress, fear and isolation I had been experiencing for so long. Dr Raggoo was professional but also very sensitive and caring. I would recommend homeopathy to anyone seeking a holistic approach, or when conventional medicine is unable to help. Homeopathy UK's charitable clinics provide a wonderful opportunity for people from all walks of life to use homeopathy on their healthcare journeys."

This Year

- Our clinics held 3,671 appointments
- We saw 1,148 patients
- Our youngest patient was 1 month old and our oldest was 91 years old

Plans for next year

- We are promoting increased student participation in all of our Clinics to ensure they gain direct experience in patient care.
- We are proactively connecting with colleges and universities to introduce ourselves and our Clinics.
- We plan to relocate three hours of service from the New Galloway Clinic to the Stranraer Clinic, where there is a significant demand for homeopathy.
- We are considering the possibility of establishing a Virtual Clinic in Wales, as we currently lack a presence in that region.
- We will continue to support new clinics, focusing on areas with the greatest need and specific patient demographics.
- We are planning to launch a specialist homeopathic clinic dedicated to Parkinson's disease, aimed at complementing conventional medical treatments and offering long-term support for individuals with neurological disorders. This clinic will be run by a leading statutorily regulated integrative healthcare practitioner.
- We are planning to launch a new homeopathic clinic in an area of London that has recently been regenerated and offers improved healthcare for the community.

Grant funded projects

This year, we continued to fund 3 existing clinics.

Garden Homeopathy

Rix Pyke and Dodo Kitching, homeopaths, are dedicated to serving the residents of inner-city South London from their yurt located within a community garden in Peckham. Their commitment to homeopathy remains a vital resource for the local community.

Rix Pyke says “Homeopathy UK was among the limited funding organisations capable of providing the substantial grants necessary for ensuring ongoing care over multiple years. Currently, we operate two clinics each month. The overwhelming majority of our patients would find homeopathy financially inaccessible, so we are deeply appreciative of the support we receive.”



“The community homeopath has helped me immensely to understand and treat my symptoms. I struggled for a while trying to find an affordable, knowledgeable, professional holistic practitioner I trusted and felt seen and heard by. She also respects my autonomy and experiences. The Homeopath has shown incredible compassion, patience and understanding towards me.”

Garden Homeopathy clinic patient

Military Veterans

Gabby Arthur, a former soldier and now a qualified homeopath, is dedicated to assisting military veterans facing challenges in reintegrating into civilian life, particularly those who struggle to find treatment for issues like PTSD.

Homeopathy in the Sussex Community / Safe in Sussex

Homeopathy in the Sussex Community (HISC) collaborates with Safe in Sussex (SIS), a registered charity dedicated to assisting individuals impacted by domestic abuse. With the backing of H-UK, HISC is currently operating two SIS clinics each month. The clinic is led by homeopath Therese Eriksen, who treats approximately six patients monthly, primarily women, along with some children and teenagers. Her patients are each navigating a personal journey of recovery from abusive relationships and trauma.

First Response Homeopathy

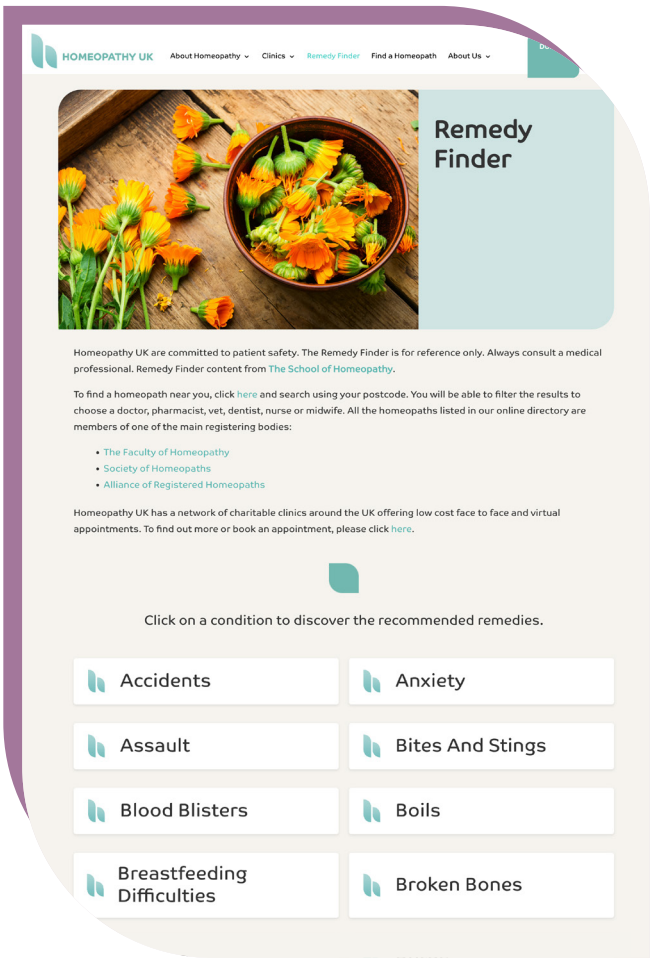
We awarded a grant to assist the Society of Homeopaths in launching a new initiative, First Response Homeopathy (FRH). This programme aims to offer relief to patients suffering from conditions that may otherwise remain unaddressed, while also enhancing public understanding of homeopathy.

Promote homeopathy to new audiences

Website

We are in the process of reconstructing the Conditions Directory to align with The School of Homeopathy's self-help section.

Our goal is to introduce a 'Remedy Finder' feature that will complement the Homeopathy at Home course.





Social media

Social media continues to be an essential platform for raising awareness about homeopathy and advancing our initiatives.

At present, we are sharing engaging and relevant content on Facebook, Instagram and LinkedIn.

Our year online

33,100

Facebook interactions

(likes or reactions, saves, comments, shares & replies, clicks, visits, follows)

↑ 106%

22,196

Instagram interactions

(likes or reactions, saves, comments, shares & replies, clicks, visits, follows)

↑ 139%

162k

New website users

2,380

LinkedIn followers

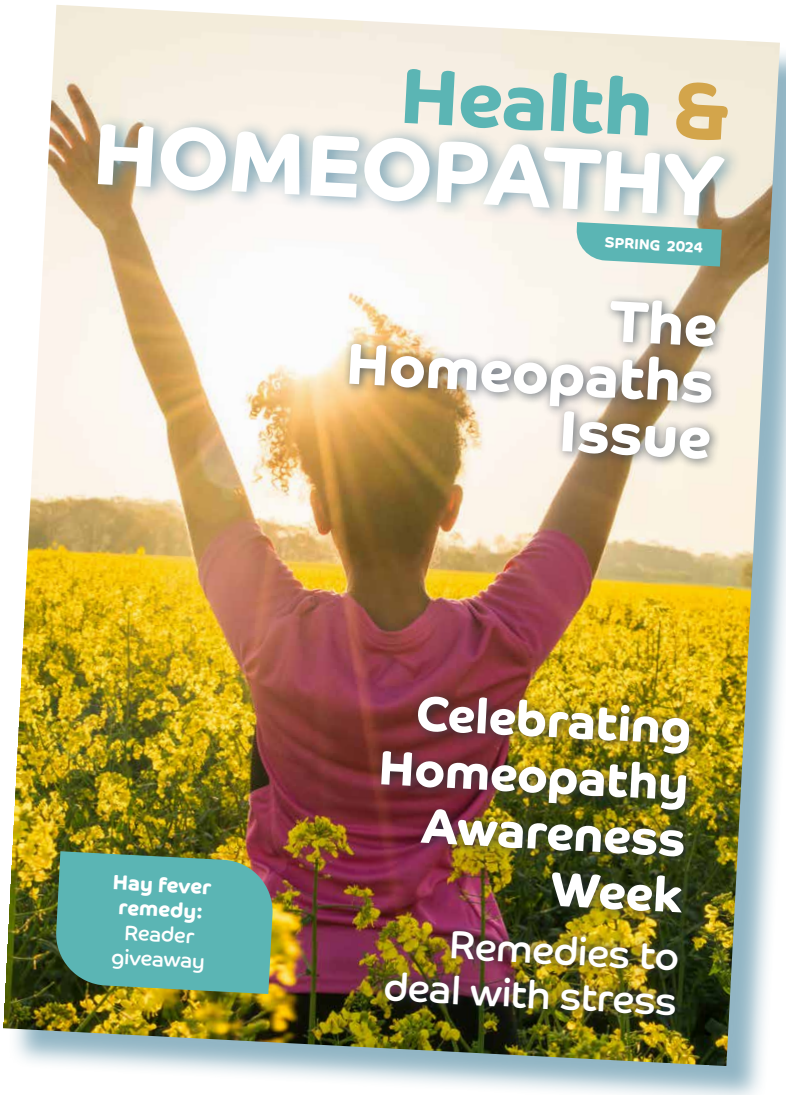
↑ 120%

Our magazine

In our commitment to responsible resource allocation and maximising our impact, we have made the challenging decision to temporarily suspend the printing of our magazine while we explore more cost-effective options. Our last publication was Spring 2024.

We understand the importance of the stories, updates and inspiration that our magazine offers, and we are dedicated to returning soon with a product that is equally, if not more exceptional. Throughout this review process we will be investigating new formats, designs and production methods to ensure that we can continue to provide a magazine that you cherish in a sustainable manner for our charity.

During this time, we will keep you updated through our email newsletters, social media platforms, and website. These avenues will help us maintain our connection with you and highlight the positive impact of your generous support.



PR/Media

Plans for next year

- Press Releases: Regularly release stories on charity activities, homeopathy benefits, and research breakthroughs to establish authority.
- Media Engagement: Build relationships with journalists and publications to position the charity as the primary source of contact for homeopathy.
- Develop a PR Kit: Create a media kit with facts, case studies, and spokesperson bios to streamline media interactions.
- Promote the online introductory course in homeopathy aimed at beginners.
- The provision of customised support and resources for individuals dealing with Parkinson's disease through homeopathic methods.
- Create a Helpline App designed to offer a user-friendly platform for individuals to obtain advice, stay updated on health-related subjects, and access homeopathy resources.



Collaborate with sector partners

Our UK partnerships

4Homeopathy (4H)

The purpose of 4H is to achieve a coordinated communication strategy through co-operation, uniting the whole of the homeopathic community in the UK, utilising the strengths and resources of the representative stakeholders to promote and defend homeopathy effectively. We continue to work with sector colleagues under the 4H coalition to promote and defend homeopathy in the UK.

This year, collaboration led 4H to:

- **Share resources e.g. promotional material for Homeopathy Awareness week**
- **Communicate stakeholder initiatives e.g. establishment of Institute of Homeopathy Accreditation (IHA)**
- **Raise awareness of potential threats e.g. unregistered homeopaths bringing the profession into disrepute**
- **Promote stakeholder events e.g. Whole Health Agriculture lectures**
- **Brief stakeholders on research initiatives**
- **Publish 'Homeopathic Prescribing for Acutes Guide'**

The Hahnemann House Trust (HHT)

As trustees of the HHT, we continue to play a key role in preserving the legacy of homeopathy. The HHT (founded in 1967) houses a unique collection of letters, books and personal artefacts belonging to Dr Hahnemann and other key figures from homeopathy's past. To view free of charge, visit the virtual museum at: www.hahnemannhouse.org.

Our international partnerships

We also work closely with international partners to support nations where homeopathy is under threat, helping to ensure that patients can retain access to it.

We are members of The European Federation of Homeopathic Patients' Associations (EFPHA) and our Former CEO Cristal Skaling-Klopstock is its co-President. Cristal is also the organisation's liaison with the European Committee for Homeopathy (ECH) and sits on their governing Council representing patients.

The European Committee for Homeopathy (ECH) represents homeopathic doctors' organisations across Europe. Former H-UK Chair Margaret Wyllie and CEO Cristal sit on the ECH Council. Margaret is co-ordinator of the ECH's Documentation sub-committee and Cristal is co-ordinator of the PR & Communications working group.

Plans for next year

- Create collaborative resources for 4H members aimed at advancing homeopathy throughout the UK
- Leverage our HHT funding to catalogue literature, including books, journals, and magazines
- Establish global partnerships to emphasise and advocate for the practice of homeopathy within the international community

Research and training

Research

After successfully applying to Statisticians for Society (SfS), a pro bono initiative that connects professional statisticians with charitable organisations, we engaged a statistician to perform a thorough analysis of the ORIDL data from all our clinics. H-UK gained valuable insights from a statistical expert to assess the clinic ORIDL (Outcome in Relation to Impact on Daily Living) tool, which captures patients' views on their care outcomes.

The project has been completed, resulting in a report that summarises the collected data, along with a new data sheet and a dashboard designed to support future data analysis. The new data sheet has been implemented, along with a guide and training for practitioners.

We are pleased to announce that we have implemented a highly efficient patient booking system named 'Acuity' across all our clinics. Onboarding meetings were conducted from January to March 2023 to train each practitioner on how to use the platform.

The system has significantly improved services for patients and practitioners. It has many benefits, including quicker and more dependable appointment bookings, better tools for practitioners to access their schedules, automated video links for virtual clinics, and a single location for patients to fill out mandatory pre-appointment questionnaires.

To support practitioners, a new practitioner's operation manual was issued.

Plans for next year

- Continue to use ORIDL dashboard to analyse clinic data and improve our service
- Continue to provide education to all clinic providers and grant funded clinicians on how to best use

Grant funding

- We have provided The Faculty of Homeopathy with funding to ensure that more doctors, nurses/midwives, dentists, pharmacists, chiropractors, osteopaths, physiotherapists, podiatrists, veterinary surgeons, veterinary nurses, and other statutorily regulated healthcare practitioners can access world-class medical homeopathy training.
- This funding has also been used to:
  - Support the Faculty of Homeopathy to offer its broadest programme of webinars ever – apathy, mental fatigue and inability to concentrate ♦ a study of the super classes in homeopathy ♦ chronic allergies ♦ chronic depression and acute paroxysmal panic disorder ♦ chronic kidney disease ♦ dental homeopathy ♦ dermatological diseases ♦ diabetes type II ♦ farming homeopathy ♦ hidden power: the imponderables and lanthanides ♦ homeopathy for the elderly ♦ inflammatory bowel disease ♦ LM potencies, their preparation and case management ♦ managing menopause naturally ♦ oncological homeopathy ♦ polarity analysis ♦ specialist pharmacy symposium ♦ the art of taking the case ♦ thyroid disorders ♦ understanding the organon and the chronic diseases ♦ veterinary and animal homeopathy.
  - Increase the number of statutorily regulated healthcare practitioners participating in personal development events like the Faculty of Homeopathy 100th Congress, webinars, virtual teaching and lectures.
  - Increase the number of non-medical homeopaths accessing personal development events like the Faculty of Homeopathy 100th Congress, and annual programme of webinars.
  - Help the Faculty of Homeopathy promote and maximise the potential of all its membership categories.
  - Launch a new evidence-gathering system for equivalence applications from medical practitioners wishing to gain a higher level of recognition for their homeopathic skills and knowledge.

- Review, evaluate, and update the curriculum for the Licentiate (LFHom) and Member by Examination (MFHom) courses to increase the interest in homeopathy across a broader range of medical disciplines.
- Release a mock Primary Healthcare Examination to foundation year/ first year students in Faculty of Homeopathy approved Teaching Centres.
- Ensure all Faculty of Homeopathy members stay up to date with their CPD and other professional obligations.
- Support Student homeopaths training through any recognised education provider during their training.
- Promote the Faculty of Homeopathy Quality Assurance Scheme, which is the kitemark of homeopathic educational excellence.

- Over the grant period there has been a 12.5% net increase in Faculty of Homeopathy membership numbers.
- Over the grant period there has been a 88% increase in the number of members who have advanced to a higher level of Faculty of Homeopathy membership.
- Over the grant period there has been a 12% increase in the numbers of doctors using the Faculty of Homeopathy for GMC appraisal and revalidation.

Plans for next year

- To work with the Faculty of Homeopathy to introduce more statutorily regulated healthcare practitioners to the potential of homeopathy as a standalone treatment or part of integrative approach to healthcare.
- To encourage more statutorily regulated healthcare practitioners to study and qualify in medical homeopathy.

Fundraising

Legacies & Donations

2024 £959,410

vs

2023 £461,503

As a charity we receive no government funding, so we remain enormously grateful to the many donors and organisations that support us and enable us to continue our work.

Over the year, we were fortunate to have benefitted from a number of generous legacies, grants and donations from the public.

Legacies once again represented a percentage of our income 9.8% vs 57.4% in 2023. We also received £26,801 in individual donations and £35,000 in grants to support all aspects of our work.

We would like to thank the Blackie Foundation Trust, Scottish Homeopathic & Research and Education Trust, Northwest Friends of Homeopathy for their on-going support.

Plans for next year

- Launch Small-Scale Fundraisers: Host online donation campaigns and consider crowdfunding to test audience engagement.
- Identify Grant Opportunities: Apply for grants focused on alternative medicine and health initiatives.
- Corporate Sponsorships: Approach ethically aligned businesses for potential sponsorship deals.

This Year

- We received £99,943 in legacies (£281,107 in 2023)
- We received £26,801 in donations from the public (£34,481 in 2023)

Financial review

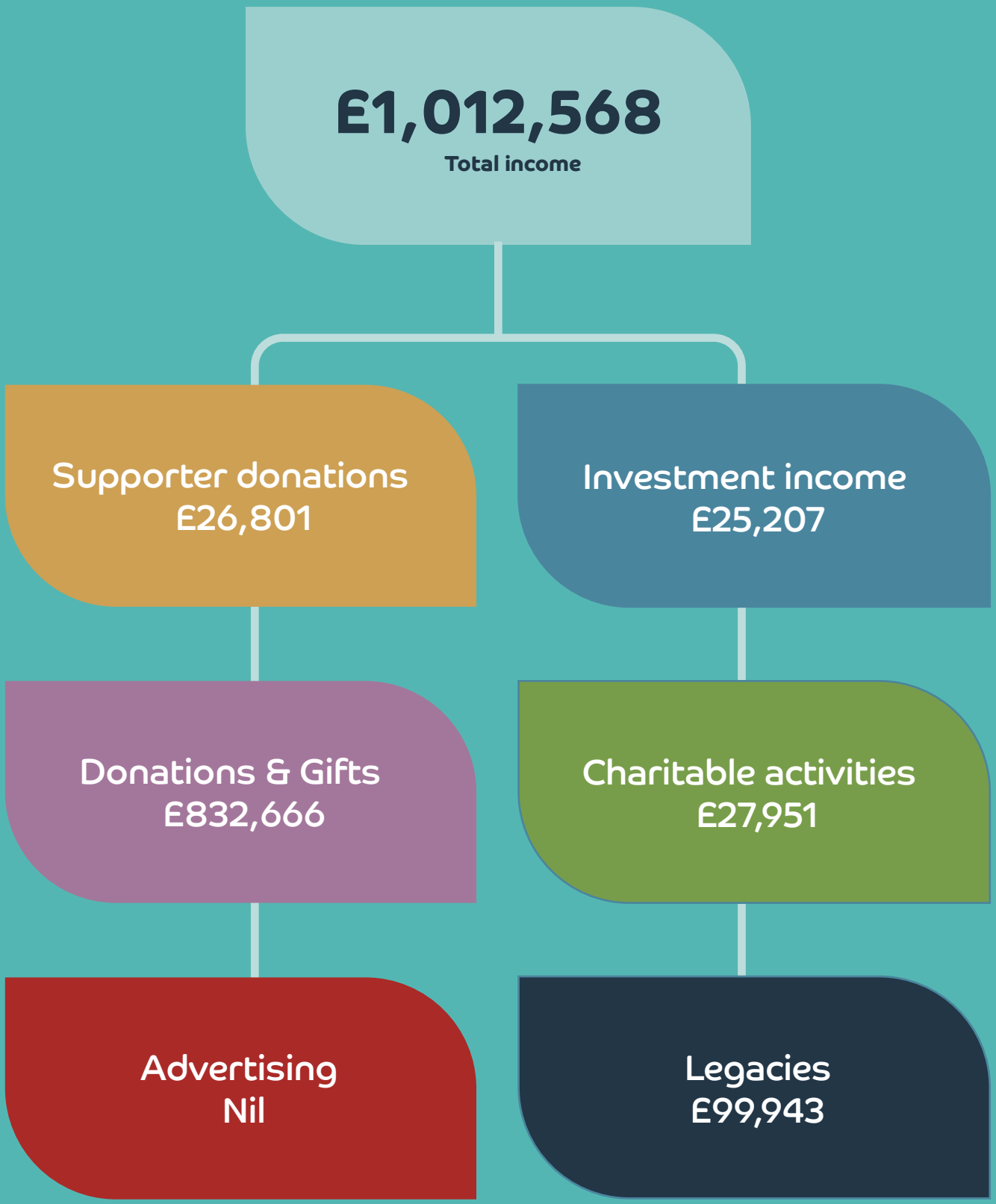
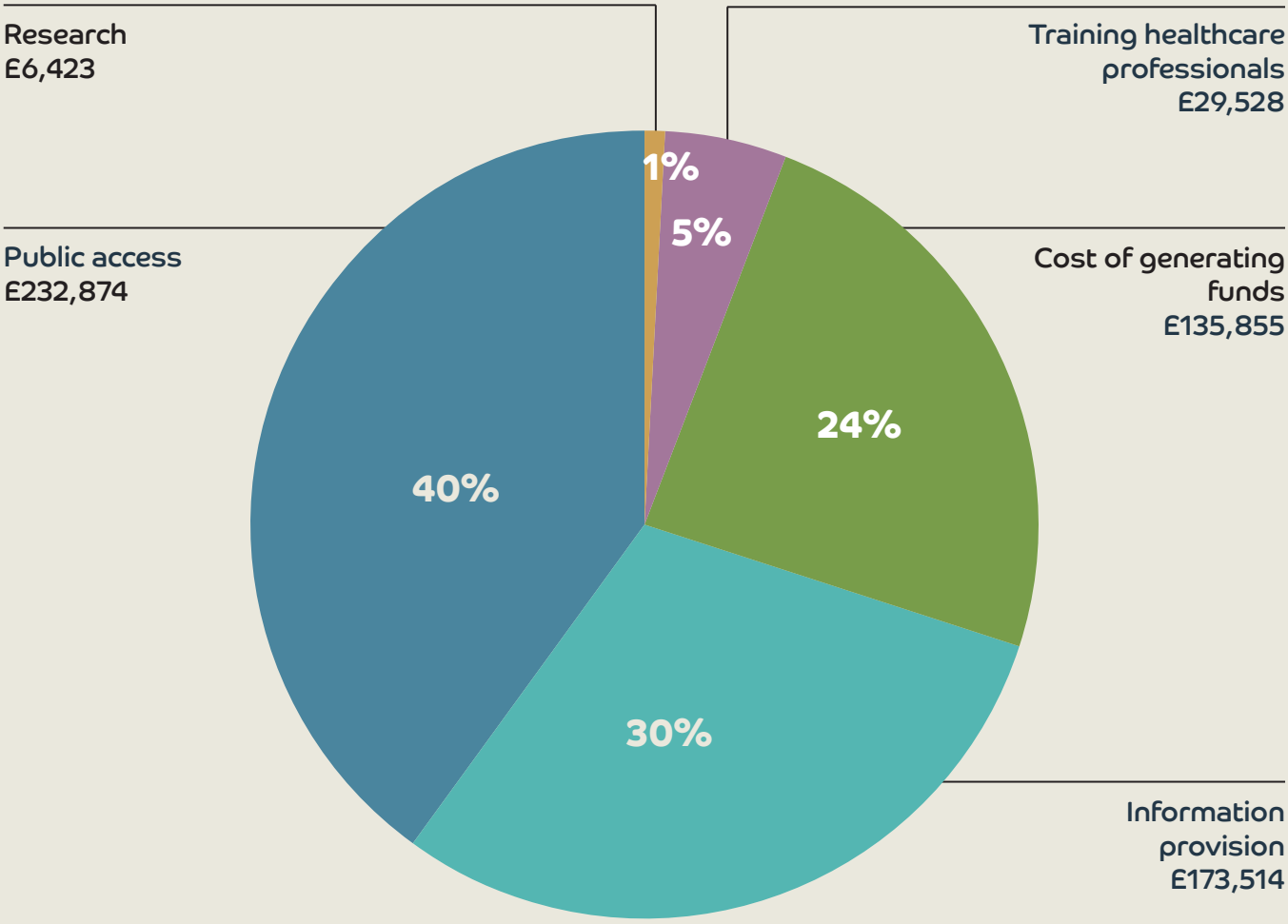


Chart of expenditure



£578,194

Total expenditure

Corporate governance

The Trustees, acting as the Board for the charity, meet four times a year to:

- Review the performance of the charity's activities against its strategic and business plans
- Consider particular matters for their attention as laid out in the governing documents
- Direct the executive officers of the charity as appropriate
- In addition, they meet once a year to focus on overarching strategy and undertake detailed planning

Committees

There are no active committee.

Management Team

The Homeopathy UK management team is led by the CEO and comprises:

- Operations Manager
- Clinics Manager
- Project Manager (contractor)

The team meets weekly to progress activities and discuss strategy and performance of the charity on the authority delegated by the Trustees.

Remuneration of senior staff

Senior staff salary levels are initially set when recruiting, through external review by employment experts to ensure salaries reflect the current employment market to attract high calibre candidates to apply for the posts. Once employed, staff member salaries are reviewed based on changes in responsibilities, performance in post and economic changes. CEO recruitment and salary management is undertaken in a similar manner by the Trustees.

Organisational structure

There are three staff members all part-time. Homeopathy UK is committed to equal opportunities. Terms and conditions of employment are outlined in the staff documentation available through the Bright HR system.

Reserves policy

The charity relies on legacies and donations or retained reserves to fully fund its activities. Since legacy income is unpredictable in both amount and frequency, the Trustees have agreed that sufficient reserves should be maintained to support the charity's activities for one year.

The charity determines an operating deficit by deducting sustainable income from the cost of its planned activity level for the twelve-month period, ensuring that sufficient reserves are retained to meet this operating deficit. In this way, planned increases or enforced decreases in activity can be managed smoothly.

The target reserves for 2023-24 year were £250,000 to £280,000. At 2023-24 year end the unrestricted free reserves were £60,442 which is below the target. As the reserve level is below the annual budgeted deficit the Trustees will consider the charity's financial position and anticipated income to either modify the reserve policy or implement operational reductions to ensure

reserves remain aligned with the current policy.

In the next financial year, legacies have been received which replenished the unrestricted free reserves bringing them in line with the target.

Although there are several large legacies still due there is always uncertainty as to when they will arrive. Before the recent legacies were received there had been a long period when legacies have not been forthcoming.

To make sure the charity still functions as a going concern, with sufficient unrestricted funds, there are several forthcoming fundraising initiatives.

We plan to raise funds from corporate sponsorship and other organisations. There have been some recent increases in the clinic fees and local corporate support will be sought for the clinics.

A Homeopathy at Home course has recently been launched which has a cost of £90 to the candidate and will bring in revenue.

A Homeopathic Helpline App is being developed which will be open to receiving advertising revenue.

We have regular yearly pledged donations from The Blackie Trust, SHRET (Scottish Homeopathic Research and Education Trust), FRLHIM (Friends of the Royal London Hospital for Integrated Medicine) and the North West Friends of Homeopathy.

Hahnemann House Trust has reserves and its objectives are in line with those of HUK.

In the event of severe pressure on unrestricted funds HHT funds could be loaned to HUK or applied to projects within its charitable objects.

With all these factors in mind we consider that HUK is a viable going concern.

Designated funds of £40,093 are held to ensure the charity has sufficient funding for on-going grant commitments and clinic operations should it face an unanticipated, emergency wind down. Restricted funding is used against expenditure that meets the purposes of the funds.

Fundraising costs

Due to recent financial constraints, the charity has not engaged any professional fundraisers or third-party fundraising organisations during the past year. There has been no significant expenditure for fund-raising and all the recent funding has come from long term supporters of homeopathy. Our past experience of fundraising is that our sector is a difficult one to raise funds for especially from larger funder organisations.

Expenditure for new fundraising initiatives will be assessed by Board and initiated by the CEO. The charity has not received any complaints. The charity has a safeguarding policy to protect vulnerable people.

Grant-making policy

In 2015-16, Homeopathy UK started accepting grant applications for future funding. The grant awarding policy and application is available to the public on the organisation's website. Over the period £42,780 was spent on grants and a further £25,000 was allocated to Trustee approved projects which are ongoing or will start in 2024-25.

The Faculty of Homeopathy

The Faculty of Homeopathy is the only professional body in the UK representing statutorily registered healthcare practitioners who are qualified in homeopathy – doctors, nurses, midwives, pharmacists, podiatrists and vets.

The Faculty which is increasing its membership numbers ensures the highest standards of homeopathic training, education and practice. It is also the leading authority on

homeopathic medicine and lobbies government, the medical establishment and other key decision-makers for homeopathy to be fully integrated into healthcare systems the UK and worldwide.

Risk management

Trustees and senior staff identify risks to the charity on an ongoing basis. These risks have been documented within a risk register that is ranked by severity. This risk register is regularly discussed and updated at Trustee meetings. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The significant risks identified are shown on Page 29.

Auditors

Our auditors are Sayer Vincent LLP.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act (2006).

On behalf of the Trustees

John Morgan

Chair

Date: 23rd May 2025

Identified Significant Risks

Risk Identified	Key Mitigation/Control Measures
The financial security of the charity	The Finance Committee meets regularly (at minimum five times a year) to monitor finances and income projections and make recommendations to ensure the charity is secure financially.
Appropriate staffing levels	CEO and Trustees review projects and ongoing operations at each meeting to measure progress and consider if additional staff are needed to meet objects by set timeframes.
Retention of organisational knowledge to ensure objects can be met	Long standing staff have job notes to allow others to do key aspects of work. There is a sharing of information with all staff about the history of the charity and affiliated organisations.
Potential reputational damage issues to the charity and to homeopathy itself	There are set policies for staff, contractors and trustees around actions that could damage the charity. The charity has position statements and media trained key staff to be prepared for an emergency where a public response is required.
Appropriate governance to allow the charity to meet its statutory and organisational obligations	Trustees are provided with guidance from the Charity Commission around their responsibilities. Information on the requirements of statutory bodies is shared with all Trustees after appointment during orientation.
IT systems failure	External IT support is secured for all operational IT infrastructure and devices – including the phone system. The firm ensure security of cloud-based systems and provide support to all staff as needed.

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Statement of Trustee's responsibilities

The trustees (who are also the directors of Homeopathy UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Appointing Trustees

The method of appointing Trustees is set out in the governing documents. Trustees are also members of Homeopathy UK's Board and are simultaneously guarantor members of the company.

Before appointing new Trustees, a review of the existing Board's skills mix is undertaken, and steps are taken to recruit individuals with the expertise needed to fill any identified gaps.

New Trustees are invited to an induction meeting, where they receive a comprehensive overview of the charity, its work, and governance. Trustees regularly assess their training needs to ensure they can fulfil their responsibilities effectively.

No Trustee has any financial interest in Homeopathy UK or receives any remuneration, aside from reimbursement for out-of-pocket expenses.

Financial results for year ending 31 August 2024

Net movement in funds was net income of £481,477 (2023: net expenditure of £83,481).

The total reserves of Homeopathy UK stand at £994,410 (2023 £512,933).

Principal activities of the charity

All activities undertaken by the charity are of benefit to the public. The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit and ensured that the charity's aims and objectives are in line with this guidance.

The year 2023-24 has been one of achievement against the organisation's strategic goals (see page 6). For example, the charity has increased the number of charitable clinics it provides – or funds through grants – enabling more people to access high quality homeopathic care from registered healthcare professionals.

Over the period, the charity's strategic goals were to:

- Provide clinics, advice and support to enable patients to access homeopathy.
- Educate patients about homeopathy through publications and other information.
- Enhance its digital presence via its website and social media channels.
- Maintain sound governance and financial security.
- Grow its supporter base and increase donations through fundraising and donor cultivation.
- Work with UK and international partners to promote and defend homeopathy.

Pages 6-22 outlines the charity's achievement against plans in more detail.

Independent auditor's report to the members of Homeopathy UK

Opinion

We have audited the financial statements of Homeopathy UK (the 'charitable company') for the year ended 31 August 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Homeopathy UK's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

For and on behalf of

Sayer Vincent LLP
Statutory Auditor
110 Golden Lane,
London
EC1Y 0TG

Noelia Serrano

(Senior Statutory Auditor)

Date: 24 July 2025

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

HOMEOPATHY UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	3	195,732	763,678	959,410	461,503
Income from charitable activities	5				
Increasing public access		24,841	-	24,841	11,636
Other - Misc.		3,110	-	3,110	1,806
Activities for generating funds	4	25,207	-	25,207	14,389
Total		248,890	763,678	1,012,568	489,334
EXPENDITURE ON					
Raising funds	6	135,332	523	135,855	97,302
Charitable activities	7				
Increasing public access		190,984	41,890	232,874	213,677
Provision of information		144,183	29,331	173,514	220,635
Research and development		6,423	-	6,423	2,838
Training of healthcare professionals		29,528	-	29,528	25,439
Total		506,450	71,744	578,194	559,891
Net gains/(losses) on investments		35,316	11,787	47,103	(12,924)
NET INCOME/(EXPENDITURE)		(222,244)	703,721	481,477	(83,481)
Transfers between funds	18	42,684	(42,684)	-	-
Net movement in funds		(179,560)	661,037	481,477	(83,481)
RECONCILIATION OF FUNDS					
Total funds brought forward		284,940	227,993	512,933	596,414
TOTAL FUNDS CARRIED FORWARD		105,380	889,030	994,410	512,933

The notes form part of these financial statements

HOMEOPATHY UK

BALANCE SHEET
31 AUGUST 2024

Company number 00102915

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	4,845	-	4,845	5,333
Investments	14	53,386	871,272	924,658	512,658
		58,231	871,272	929,503	517,991
CURRENT ASSETS					
Debtors	15	38,347	-	38,347	38,144
Cash at bank and in hand		48,699	19,033	67,732	40,246
		87,046	19,033	106,079	78,390
CREDITORS					
Amounts falling due within one year	16	(39,897)	(1,275)	(41,172)	(83,448)
NET CURRENT ASSETS		47,149	17,758	64,907	(5,058)
TOTAL ASSETS LESS CURRENT LIABILITIES		105,380	889,030	994,410	512,933
NET ASSETS		105,380	889,030	994,410	512,933
FUNDS	18				
Unrestricted funds:					
General fund				65,287	211,909
Designated				40,093	73,031
				105,380	284,940
Restricted funds				889,030	227,993
TOTAL FUNDS				994,410	512,933

The financial statements were approved by the Board of Trustees and authorised for issue on .....23rd May 2025..... and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

HOMEOPATHY UK

CASH FLOW STATEMENT
for the Year Ended 31 AUGUST 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	394,309	(113,666)
Net cash provided by/(used in) operating activities		394,309	(113,666)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,926)	(1,979)
Purchase of fixed asset investments		(1,394,423)	(30,170)
Sale of fixed asset investments		1,029,526	141,572
Net cash (used in)/provided by investing activities		(366,823)	109,423
Change in cash and cash equivalents in the reporting period		27,486	(4,243)
Cash and cash equivalents at the beginning of the reporting period		40,246	44,489
Cash and cash equivalents at the end of the reporting period		67,732	40,246

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 AUGUST 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	481,477	(83,481)
Adjustments for:		
Depreciation charges	2,191	1,976
(Gain)/losses on investments	(47,103)	12,924
Loss on disposal of fixed assets	223	-
Increase in debtors	(201)	(10,633)
Decrease in creditors	(42,278)	(34,452)
Net cash provided by/(used in) operations	394,309	(113,666)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
Net cash			
Cash at bank and in hand	40,246	27,486	67,732
	40,246	27,486	67,732
Total	40,246	27,486	67,732

The notes form part of these financial statements

1. STATUTORY INFORMATION

Homeopathy UK is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Contents page. The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
Basis of preparation and assessment of going concern. The financial statements of the charitable company, which is a public benefit entity FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit ensuring it is in line with the Charity's aims and objectives.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Going concern
In the next financial year, legacies have been received which replenished the unrestricted free reserves bringing them in line with the desired level. Although there are several large legacies still due to come in, there is always uncertainty as to when they will arrive. Before the recent legacies were received there had been a long period when legacies have not been forthcoming.

To make sure the charity still functions as a going concern, with sufficient unrestricted funds, there are several forthcoming fundraising initiatives. We plan to raise funds from corporate sponsorship and other organisations. There have also been some recent increases in the clinic fees and local corporate support will be sought for the clinics. Additionally, a Homeopathy at Home course has recently been launched which is expected to bring in a new income stream to the charity.

A Homeopathic Helpline App is being developed which will be open to receiving advertising revenue. We have regular yearly pledged donations from The Blackie Trust, SHRET (Scottish Homeopathic Research and Education Trust), FRLHIM (Friends of the Royal London Hospital for Integrated Medicine) and the North West Friends of Homeopathy. Additionally, the Hahnemann House Trust has reserves and its objectives are in line with those of HUK. Should it require, the Hahnemann House Trust is in a position to provide some financial support. This considered a last resort.

Considering all of the above, the Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income
Income from donations is included in the financial statements on a receivable basis. Pecuniary and residuary legacies are included when the amounts can be reasonably quantified and the charity has certainty of receipt. All other income is accounted on an accruals basis. Income is stated after trade discounts, other sales taxes and net of VAT.

Resources expended
The charity incurs two main categories of expenditure which are cost of generating funds and charitable activities. All categories of expenditure are accounted for on accruals basis. The cost for generating funds includes fundraising and publicity costs as well as investment management fees. Charitable activities expenditure includes the training of healthcare professionals, provision of information, increasing public access and research and development.

a) Direct costs have been directly allocated against the activity to which they relate.

continued...

2. ACCOUNTING POLICIES - continued

Resources expended
b) Grants have been directly allocated against the activity to which they relate.
c) Staff costs have been allocated against cost of generating funds and charitable activities on a staff time basis.
d) Similarly, support costs have been allocated against cost of generating funds and charitable activities on a staff time basis.

A breakdown of the expenditure included within support costs is detailed in the notes to the accounts.

Grants awarded
Provision is made for grants when approved by the Trustees and communicated to recipients. Grants approved and communicated but not paid at the balance sheet date are included in liabilities.

Tangible fixed assets
Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. Tangible fixed assets with a value of £500 or more are capitalised.

Depreciation
Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets, over their expected useful lives. It is calculated at the following rates:

- Office equipment, fixtures and equipment - 33% reducing balance
- Computer equipment - 33% reducing balance

Taxation status
The organisation as a registered charity does not incur corporation tax and reclaims any recoverable tax suffered on investment income.

Investments
Investments are shown at market value. The unrealised movement in market value from one year to another is taken to the appropriate fund. The market value of investments is determined by reference to stock exchange prices at the balance sheet date. Gains or losses arising during the year are disclosed in the Statement of Financial Activities (SOFA).

Cash and bank balances
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund accounting
General funds are available for use at the discretion of the Trustees in pursuing the general charitable objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are created when funds (whether income or capital in nature) are given to, or raised by, the charity for use in a particular area or for a specific purpose only.

Gifts in kind
The charity includes individual gifts in kind where these are worth in excess of £500.

Operating leases
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial resources.

Pensions
The company contributes to individual staff's pension schemes, whose assets are maintained separately from those of the charity. The pension charge represents the amounts payable by the Charitable company to the funds during the year. All expenses under the pension scheme are included within unrestricted charitable activities.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 AUGUST 2024

2. ACCOUNTING POLICIES - continued

Pensions

Emoluments

The Trustees who are the directors of the company do not receive emoluments for their services nor do contracts of services exist between the Trustees and the Charitable company.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

3. VOLUNTARY INCOME

	2024	2023
	£	£
Donations and gifts	799,679	145,915
Supporters donations	54,032	27,223
Gift aid	5,756	7,258
Legacies	99,943	281,107
	959,410	461,503

4. ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Investment income	25,207	14,389

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Clinics	Increasing public access	24,841	11,636
Other income	Other - Misc.	3,110	1,806
		27,951	13,442

continued...

6. RAISING FUNDS

	Direct Costs	Staff Costs	Support Costs	2024 £ Total	2023 £ Total
Cost of Generating Funds					
Fundraising and publicity	49,001	68,484	15,902	133,387	94,461
Investment management fees	2,468	-	-	2,468	2,841
	51,469	68,484	15,902	135,855	97,302

continued...

7. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct Costs	Grants	Staff Costs	Support Costs	2024 £ Total	2023 £ Total
Cost of Generating Funds						
Fundraising and publicity	48,776	-	68,709	15,902	133,387	94,224
Investment management fees	2,468	-	-	-	2,468	2,841
	51,244	-	68,709	15,902	135,855	97,302
Charitable Activities						
Increasing public access	76,420	16,980	112,641	26,833	232,874	213,677
Provision of information	2,619	-	130,424	40,471	173,514	220,635
Research and development	-	-	5,763	660	6,423	2,838
Training of healthcare professionals	-	25,000	2,926	1,602	29,528	25,439
	79,039	41,980	251,754	69,566	442,339	462,589
	130,283	41,980	320,462	85,468	578,194	559,891

Breakdown of Support Costs

	2024 £	2023 £
Computer Expenses	4,153	5,083
Depreciation	2,191	1,976
Finance Costs	698	885
Governance costs	21,503	25,620
Insurance	2,539	3,618
Miscellaneous Expenses	4,777	45
Office Rental	16,843	16,843
Other staff costs	4,531	4,531
Postage and Stationary	3,028	3,018
Premises Expenses	1,452	-
Professional Fees	17,707	17,845
Staff Training	1,783	1,715
Storage Costs	2,959	1,587
Telephone	360	1,468
Travel Expenses	944	2,259
	85,468	86,496

Breakdown of Governance Costs

	2024 £	2023 £
Audit Fees	9,600	10,620
Accountancy Fees	4,464	4,100
Meeting Expenses	5,647	10,137
General Expenses CEO	1,792	1,122
	21,503	25,620

continued...

8. GRANTS PAYABLE

	2024	2023
	£	£
Increasing public access	16,980	26,675
Training of healthcare professionals	25,000	21,500
	41,980	48,175

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Faculty of Homeopathy	25,000	17,900
Society of Homeopaths	-	6,000
Increasing public access	16,980	24,275
	41,980	48,175

9. NET INCOME/(EXPENDITURE)

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	2,191	1,976
Finance costs	849	885
Governance costs - Auditor's remuneration	9,600	10,620

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

Reimbursed expenses to 5 trustees totalled £2,866 (2023: £1,815). All expenses were the reimbursement of travel and meeting related costs.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	285,729	247,023
Social security costs	24,871	21,623
Other pension costs	9,861	12,343
	320,462	280,989

Included in the wages and salaries total above are termination payments totalling £15,629 (2023: nil). All termination payments were made during the financial year.

The average monthly number of employees during the year was as follows:

	2024	2023
Direct charitable activities	6	6

continued...

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£80,001 - £90,000	-	1

The total employee benefits of the key management personnel of the Trust were £81,405 (2023: £90,689).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	316,589	144,914	461,503
Income from charitable activities			
Increasing public access	6,367	5,269	11,636
Other - Misc.	1,806	-	1,806
Activities for generating funds	14,389	-	14,389
Total	339,151	150,183	489,334
EXPENDITURE ON			
Raising funds	96,402	900	97,302
Charitable activities			
Increasing public access	131,500	82,177	213,677
Provision of information	202,068	18,567	220,635
Research and development	2,838	-	2,838
Training of healthcare professionals	20,039	5,400	25,439
Total	452,847	107,044	559,891
Net gains/(losses) on investments	(8,401)	(4,523)	(12,924)
NET INCOME/(EXPENDITURE)	(122,097)	38,616	(83,481)
RECONCILIATION OF FUNDS			
Total funds brought forward	407,037	189,377	596,414
TOTAL FUNDS CARRIED FORWARD	284,940	227,993	512,933

continued...

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2023	3,903	29,386	33,289
Additions	-	1,926	1,926
Disposals	-	(7,230)	(7,230)
At 31 August 2024	3,903	24,082	27,985
DEPRECIATION			
At 1 September 2023	3,376	24,580	27,956
Charge for year	174	2,017	2,191
Eliminated on disposal	-	(7,007)	(7,007)
At 31 August 2024	3,550	19,590	23,140
NET BOOK VALUE			
At 31 August 2024	353	4,492	4,845
At 31 August 2023	527	4,806	5,333

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 September 2023	512,658
Additions	1,394,423
Disposals	(1,029,526)
Revaluations	47,103
At 31 August 2024	924,658
NET BOOK VALUE	
At 31 August 2024	924,658
At 31 August 2023	512,658

There were no investment assets outside the UK.

Cost or valuation at 31 August 2024 is represented by:

	Listed investments £
Valuation in 2024	924,658

If fixed asset investments had not been revalued they would have been included at the following historical cost:

	2024 £	2023 £
Cost	864,466	516,708

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	32,151	27,750
Prepayments and accrued income	6,196	10,394
	38,347	38,144

Included within other debtors above is £22,415 (2023: £21,447) which is due from a connected charity and related party, Hahnemann House Trust.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	1,058	9,465
Grants payable	11,190	22,100
Other creditors	12,743	29,989
Accruals and deferred income	16,181	19,583
Related party creditors	-	2,311
	41,172	83,448

Grants commitments accrued

	£ 2024	£ 2023
Grant committed and accrued at the start of the year	62,480	68,480
Grants approved within the current year	39,690	83,902
	102,170	152,382
Grants paid during the year	(41,980)	(89,902)
Grants withdrawn in the year	(24,000)	-
Grants payable at the end of the year	36,190	62,480
Reconciles to:		
Grants accrued	11,190	22,100
Grant commitments (not accrued)	25,000	40,380
	36,190	62,480

Grant Commitments
In addition to the amounts committed and accrued noted above, the Trustees have also authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 August 2024 was £25,000 due within one year (2023: £11,190 due within one year and £29,190 due in 1-2 years).

continued...

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	-	4,435

18. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	Transfers between funds	At 31.8.24
	£	£	£	£
Unrestricted funds				
General fund	178,090	(222,244)	109,441	65,287
Designated	106,850	-	(66,757)	40,093
	284,940	(222,244)	42,684	105,380
Restricted funds				
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	62,812	15,054	-	77,866
Phillips Memorial	72,490	(29,806)	(42,684)	-
P Fisher	210	-	-	210
The Homeopathic Helpline	-	500,000	-	500,000
Homeopathy for the Home	82,073	(31,527)	-	50,546
Homeopathy for Parkinsons	-	250,000	-	250,000
	227,993	703,721	(42,684)	889,030
TOTAL FUNDS	512,933	481,477	-	994,410

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	248,890	(506,450)	35,316	(222,244)
Restricted funds				
Samuel Goodenough Trust	1	(375)	15,428	15,054
Phillips Memorial	(1)	(26,164)	(3,641)	(29,806)
The Homeopathic Helpline	500,000	-	-	500,000
Scottish Homeopathic Resarch and Education Trust	13,679	(13,679)	-	-
Homeopathy for the Home	(1)	(31,526)	-	(31,527)
Homeopathy for Parkinsons	250,000	-	-	250,000
	763,678	(71,744)	11,787	703,721
TOTAL FUNDS	1,012,568	(578,194)	47,103	481,477

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	263,456	(122,097)	70,550	211,909
Designated	143,581	-	(70,550)	73,031
	407,037	(122,097)	-	284,940
Restricted funds				
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	66,777	(3,965)	-	62,812
Phillips Memorial	111,982	(39,492)	-	72,490
P Fisher	210	-	-	210
Homeopathy for the Home	-	82,073	-	82,073
	189,377	38,616	-	227,993
TOTAL FUNDS	596,414	(83,481)	-	512,933

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	339,151	(452,847)	(8,401)	(122,097)
Restricted funds				
Samuel Goodenough Trust	(1)	(5,811)	1,847	(3,965)
Phillips Memorial	(1)	(33,121)	(6,370)	(39,492)
Scottish Homeopathic Resarch and Education Trust	15,184	(15,184)	-	-
Blackie Foundation Trust	35,000	(35,000)	-	-
Homeopathy for the Home	100,001	(17,928)	-	82,073
	150,183	(107,044)	(4,523)	38,616
TOTAL FUNDS	489,334	(559,891)	(12,924)	(83,481)

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	263,456	(344,341)	179,991	99,106
Designated	143,581	-	(137,307)	6,274
	407,037	(344,341)	42,684	105,380
Restricted funds				
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	66,777	11,089	-	77,866
Phillips Memorial	111,982	(69,298)	(42,684)	-
P Fisher	210	-	-	210
The Homeopathic Helpline	-	500,000	-	500,000
Homeopathy for the Home	-	50,546	-	50,546
Homeopathy for Parkinsons	-	250,000	-	250,000
	189,377	742,337	(42,684)	889,030
TOTAL FUNDS	596,414	397,996	-	994,410

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	588,041	(959,297)	26,915	(344,341)
Restricted funds				
Samuel Goodenough Trust	-	(6,186)	17,275	11,089
Phillips Memorial	(2)	(59,285)	(10,011)	(69,298)
The Homeopathic Helpline	500,000	-	-	500,000
Scottish Homeopathic Resarch and Education Trust	28,863	(28,863)	-	-
Blackie Foundation Trust	35,000	(35,000)	-	-
Homeopathy for the Home	100,000	(49,454)	-	50,546
Homeopathy for Parkinsons	250,000	-	-	250,000
	913,861	(178,788)	7,264	742,337
TOTAL FUNDS	1,501,902	(1,138,085)	34,179	397,996

RESTRICTED FUNDS
Homeopathy UK holds restricted funds which are given by donors for particular activities and can only be spent for those activities. The following are the restricted funds held by Homeopathy UK:

Philips Memorial: The fund is for use in Kent and for the promotion and advancement of homeopathy. Homeopathy UK are the sole Trustee of the Philips Memorial Fund.

continued...

18. MOVEMENT IN FUNDS - continued

Samuel Goodenough Trust: The purpose for this fund is for the furtherance of education, research and promotion of veterinary homeopathy.

Blackie Foundation Trust: is a grant from the Blackie Foundation Trust to support Homeopathy UK charitable and low cost clinics and to help develop educational opportunities through the clinics.

Peter Fisher Fund: is a fund in memory of Dr Peter Fisher for homeopathic research, education and international collaboration.

SHRET (Scottish Homeopathic Research & Education Trust): is a Scottish charity which donated restricted funding to support Homeopathy UK charitable clinics running in Scotland.

Mervyn Madge Fund: is for the naming of a section of a library focused on homeopathic pharmacy in memory of the late Christina Brenda Madge.

Homeopathy for the Home Fund: A restricted donation for the development and delivery of a homeopathy course for the public which will enable attendees to become confident self-prescribers of homeopathy for acute use. This course will be launched in 2024 and will be hybrid in its delivery providing online presentations and live stream sessions. The course features key educators from across homeopathy in the UK and will be provided on a rolling basis.

The Homeopathic Helpline
The Homeopathy UK Helpline App will be developed to enhance user engagement and accessibility, providing a seamless platform for individuals seeking homeopathy-related resources and support. The app will feature a secure donation system allowing one-time and recurring contributions, integrated social media feeds to keep users informed, and a streamlined appointment booking system with calendar sync and automated reminders. Users will receive personalized push notifications for campaign updates and emergency announcements, while a live chat helpline and FAQ section will offer real-time assistance. Additionally, a geolocated clinic finder will enable users to locate nearby homeopathy clinics based on services, ratings, and distance, ensuring a comprehensive and user-friendly experience.

Homeopathy for Parkinsons
The Homeopathy and Neurodegenerative Disorders Clinic explores the empirical use of homeopathy in managing conditions such as dementia and Parkinson's disease, drawing from extensive prescribing guidelines found in standard homeopathic repertories. With hundreds of homeopathic medicines applicable across various prescribing methodologies, this approach integrates insights from homeopathy, Chinese medicine, and Anthroposophical medicine, as presented in a Faculty of Homeopathy postgraduate event on dementia management in October 2022. While no published research trials exist specifically for Parkinson's disease and other neurodegenerative disorders, consultations within this framework provide tailored prescriptions, including homeopathic, herbal, and nutritional medicines, as well as access to complementary treatments such as craniosacral therapy, acupuncture, and osteopathy. Additionally, clinic correspondence ensures clear communication between patients, general practitioners, and referring doctors, supported by necessary secretarial resources.

DESIGNATED FUNDS
These funds are designated for ongoing grant commitments and funding to cover at least 6 months of our charitable clinic operations in the event the charity needs to wind down unexpectedly.

TRANSFERS BETWEEN FUNDS

Designated fund: The transfers between the designated fund and the general fund is to bring this fund in line with the commitments listed in this note above.

Philips Memorial: During the year the Trustees made the decision to release the remainder of this restricted reserve to unrestricted reserves. The transfer is to reflect clinic related costs incurred in previous financial years which were spent in accordance with the restrictions of this fund.

continued...

19. RELATED PARTIES

Ultimate controlling party
The Board of Trustees are the ultimate controlling party as set out by the governing document.

(i) The Faculty of Homeopathy
The Faculty of Homeopathy (FoH) is a connected non-profit organisation, with whom Homeopathy UK shares a number of Council Members. The various related party transactions and balances have been detailed below:

Grant Commitment
During the year ended 31 August 2021, Homeopathy UK made a grant commitment of £165,000 to The Faculty of Homeopathy as agreed by the Homeopathy UK Council. This grant was to support the Faculty across a 3 year period, as detailed below:

	£
Year ended 31 August 2021	60,000
Year ended 31 August 2022	55,000
Year ended 31 August 2023	50,000
	165,000

The total grant commitment of £165,000 was recognised as expenditure within the year ended 31 August 2021.

A further grant of £5,400 was awarded and due to the Faculty of Homeopathy within the year ended 31 August 2024.

Grants Paid
During the year, the following amounts were paid to the Faculty of Homeopathy.

	2024 £	2023 £
Grant paid during the financial year	25,000	55,400
	25,000	55,400

Grant Liability
At the financial year end, the following amounts were outstanding to the Faculty of Homeopathy in respect of the grant accrued, as detailed above.

	2024 £	2023 £
Due within one year	-	12,500
	-	12,500

(ii) The William Kadleigh Memorial Fund
The William Kadleigh Memorial Fund is an unincorporated connected charity whose capital funds are held and managed by Homeopathy UK on behalf of the Kadleigh Committee.

As at the balance sheet date, funds held on behalf of the charity total £nil (2023: £2,311) and are included within related party creditors.

(iii) Hahnemann House Trust
Hahnemann House Trust is an unincorporated connected charity with Homeopathy UK and Homeopathy UK is the Trustee of the charity. Funds are used to maintain homeopathic artefacts and support homeopathic education and research.

19. RELATED PARTIES - continued

Homeopathy UK also cross charged certain office and staff shared costs totalling £37,189 (2023: £37,189) within the financial year.

At the year end, the Hahnemann House Trust owed £22,415 (2023: 21,447) to Homeopathy UK. This balance is included within other debtors.

(iv) Donations from Trustees
During the year, donations were made from three Trustees totalling £10,055 (2023: nil).

20. PENSION

Homeopathy UK contributes to staff pensions. The majority of staff are enrolled in a statutory pension scheme, however those staff members hired before 2015 have been able to retain their individual defined contribution schemes with 8% of salary being paid by the employer.

The pension cost charge represents contributions payable by Homeopathy UK to these schemes and amounted to £7,380 within the financial year (2023: £9,279).

There were outstanding pension contributions of £NIL as at 31 August 2024 (2023: £1,094).

All expenses under the pension scheme are included within unrestricted charitable activities.

HOMEOPATHY UK

Find us online:

www.homeopathy-uk.org

Homeopathyuk

Homeopathy.UK

HomeopathyUK

Get in touch:

Email us: **Info@homeopathy-uk.org**

Phone us: **0203 640 5903**

Write to us:

Homeopathy UK
Hamilton House
Mabledon Place
London
WC1H 9BB

Homeopathy UK

England & Wales - Charity number 235900

Accounts

HOMEOPATHY UK









Annual Report and Financial Statements

For the year ended 31 August 2023

About Homeopathy UK

Homeopathy UK (H-UK) is the UK's leading charity for the promotion of homeopathy. We want everyone to understand the value of homeopathy and be able to access high-quality treatment from registered healthcare professionals.

Our Trustees

Mr John Morgan – Chair
Mr Richard O'Quinn – Deputy Chair
Ms Patricia Donnachie (resigned 6 March 2023)
Ms Selina Hatherley (appointed 6 October 2022)
Mr Peter Gregory (appointed 23 January 2023)
Mr Donald Gunn (resigned 7 February 2024)
Ms Joanna Jensen (appointed 23 October 2022/resigned 12 December 2022)
Ms Sato Liu (appointed 5 October 2023/resigned 14 March 2024)
Ms Roxana Lupu (appointed 5 October 2023)
Ms Emma Dalton (appointed 5 October 2023/resigned 14 March 2024)
Mr Robert Orchard
Dr Gary Smyth
Ms Elizabeth Tucker
Ms Margaret Wyllie (retired 3 May 2023)

Chief Executive and Company Secretary: Ms Monica Price (appointed 4 March 2023)

Prior Post Holder: Mrs Cristal Skaling-Klopstock (resigned 1 March 2024)

Registered Office:
Hamilton House, Mabledon Place, London WC1H 9BB

Registered Charity Numbers:
235900 (England, Wales and Northern Ireland)
SC049515 (Scotland)

Company Number: 00102915 (England and Wales)

Auditors:
Sayer Vincent LLP, 110 Golden Lane, London EC1Y 0TG

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A message from our Chair



It is nearly a year since our previous chair, Margaret Wyllie, stood down and I am continually grateful to her for leaving the charity in a such good condition. Her tenure as chair transformed the charity, building a strong and committed board of trustees as well as steering us through the major rebranding from the British Homeopathic Association (BHA) to Homeopathy UK (H-UK). Our staff team, led by former CEO Cristal Skaling-Klopstock, is extremely capable and has the diverse skill set necessary to keep the charity fulfilling its core mission - to raise awareness of homeopathy as an effective healthcare option. Our thanks go to them all for the hard work, care and dedication they give to the charity.

The demand for homeopathy continues to grow as the NHS creaks under the pressure and access to GPs becomes more limited. Homeopathy and the complementary medicine sector are providing a large amount of unsung support to the health service and our charitable clinics have increased the number of patient consultations. A second virtual online clinic was set up last year and has been very successful from the start. The increasing use of Zoom, post Covid, has been of great benefit to the homeopathic profession, broadening the availability and access to treatment to all areas of the country.

We are constantly developing our marketing and communications outreach, increasing engagement with our website and social media platforms, year on year. Our magazine *Health & Homeopathy* continues to be extremely popular with our donors and practitioners alike.

Another exciting project which has been in development over the year is an online home study course. The course will feature experienced practitioners giving support during live and recorded sessions. With increasing patient demand and ongoing need for new practitioners, an introductory course such as this is often the spark to inspire further study leading to professional training.

We are at the forefront of homeopathy due to our engagement and collaboration with other organisations. 4Homeopathy (4H) is a sector wide body which meets to share information and collaborate to promote homeopathy in the UK. Our Deputy CEO, Sam Westcott, takes part in these meetings to ensure the patient voice is heard and H-UK is involved in critical work to promote homeopathy to the public.

Our past chair, Margaret Wyllie, and former CEO Cristal Skaling Skopstock, continue to represent Homeopathy UK in Europe, taking on major roles in the European Federation of Homeopathic Patients' Associations and the European Committee for Homeopathy, which in turn lead to involvement in other European groups. In our very connected world, it is imperative to work, collaborate and learn from others to protect and promote homeopathy for patients

As Trustees of Hahnemann House Trust (HHT), we are working with museum artefact specialists to document and preserve the history, interesting artefacts and books that are part of the collection. The Trust also owns some of Samuel Hahnemann's personal possessions which were exhibited in June at a global homeopathy conference in London. All these items can be viewed online at www.hahnemannhouse.org.

As a charity, we rely on the generosity of others to support us. A big thank you to all, and the charitable grant providers, for your ongoing support and donations. Legacies are a big proportion of our income, so please consider mentioning Homeopathy UK in your will. By increasing the education, practise and availability of homeopathy, we strive to not only keep the profession vibrant but also make homeopathy accessible to more people who are in need.

Thank you again for your support and best wishes for ongoing vitality and health for all with homeopathy.



John Morgan

Our vision is for everyone in the UK to understand the value of homeopathy and be able to access high-quality treatment from registered healthcare professionals.

Our mission is to raise awareness of homeopathy as an effective healthcare option by educating the public and promoting registered healthcare professionals.

Our goals

Over the period, the charity's strategic goals were to:

1. Make homeopathy available to all through the provision of clinics, advice and support
2. Promote homeopathy to new audiences through publications and digital activity
3. Collaborate with sector partners to promote and defend homeopathy in the UK and internationally
4. Support education and research in homeopathy
5. Undertake fundraising activities to expand our supporter base and increase engagement and donations

Our year at a glance

This year we have:

Opened our second virtual clinic: Virtual Clinic Scotland

Worked with Statisticians for Society - a pro bono statistics organisation - to analyse our clinic data

Funded three important new projects through our grants programme which support vets in training, victims of domestic abuse and patients in need of acute care

Continued our funding for two further clinics supporting military veterans and inner city Londoners

Continued our annual grant funding to the Faculty of Homeopathy to increase the number of statutorily registered healthcare practitioners providing care in the UK

Secured a £10,000 National Lottery Heritage grant for Hahnemann House Trust (HHT) work

Welcomed five new trustees

Unveiled our new look website homepage

Appointed two key new members of staff – Lucy Godfrey (Fundraising) and Samantha Scott (team administration)

Undertook our first supporter survey

Make homeopathy available to all

This year, we have expanded our activities in this area. The launch of a second Virtual clinic covering Scotland brings our network to nine clinics. Through our grants programme, we have been able to continue funding two existing clinics, support one new clinic and also fund a new service for patients with acute conditions.

Our charitable clinics

Our network of charitable clinics remains at the heart of what we do as an organisation.

It is through the clinics that we meet our core objective of providing high quality, free or low-cost care to those who would otherwise be unable to access it.

All of our clinics are run by experienced, registered practitioners and patients can have up to five appointments. This year, we have seen increased patient demand and many of our clinics are now booked several months in advance.

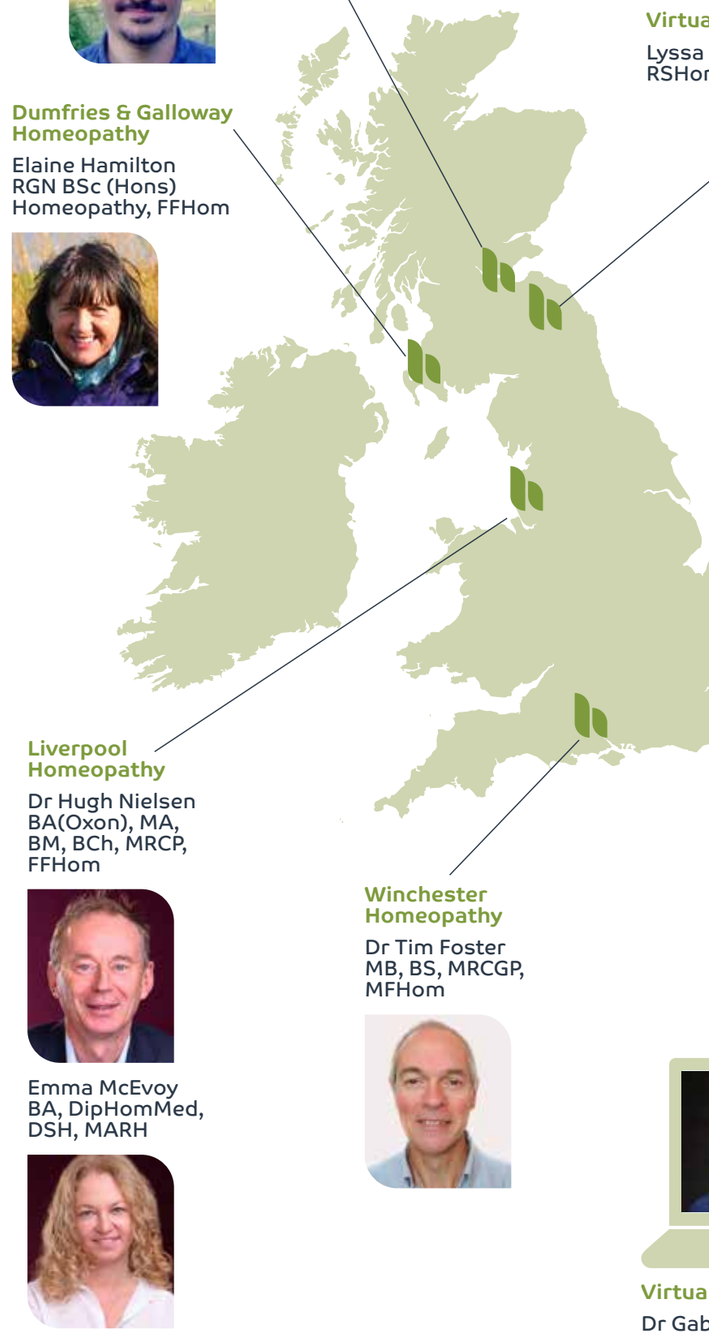
Top 10 conditions seen in our clinics

- Anxiety
- Eczema
- Depression
- Fatigue
- Insomnia
- Asthma
- Menopause/peri menopause
- Osteoarthritis
- Anxiety and depression
- Migraine

Top 6 remedies used in our clinics:

- Nat Mur
- Sulphur
- Sepia
- Calc Carb
- Arsen Alb
- Phosporus

A guide to our clinics



Edinburgh Homeopathy

Julien Baron-Meyet
DiHom, MFHom



Virtual Clinic Scotland

Lyssa Clayton
RSHom



Dumfries & Galloway Homeopathy

Elaine Hamilton
RGN BSc (Hons)
Homeopathy, FFHom

Scottish Borders Homeopathy

Luci Joan Lawless
RSHom



Norwich Homeopathy

Dr Michel Raggoo
BMBS, MRCGP,
LFHom (Med)

Kent Homeopathy

Wendy Scrase
MSc, MFHom (Nurse)



Liverpool Homeopathy

Dr Hugh Nielsen
BA(Oxon), MA,
BM, BCh, MRCP,
FFHom

Emma McEvoy
BA, DipHomMed,
DSH, MARH

Winchester Homeopathy

Dr Tim Foster
MB, BS, MRCGP,
MFHom

Virtual Clinic

Dr Gabriella Day
BSc (Hons), MBBS (Hons),
MRCP DCH, MRCGP, MFHom



What our patients say

"Dr Raggoo has a very friendly and compassionate approach and I felt listened to. The whole experience was positive and reassuring and has given me a sense of hope."

"Emma really put me at ease. She was very caring and I felt like I was really listened to for the first time ever."

"Dr Day was amazing. I felt listened to as a whole person."

"I'm extremely thankful for the service that Lyssa provided."

"I just wanted to say a big thank you to Scottish Borders Homeopathy Clinic for looking after me this year.

The care I received was second to none. It was a real comfort to me as I was terrified and fearing the worst health-wise.

Being supported with consultations, homeopathic remedies and Luci's unwavering listening ear, I felt heard, validated and truly cared for. I was being treated holistically. I trusted.

This gave me hope when I had none. It gave me self-acceptance, compassion towards myself and strength to let the healing take place.

I opened myself up to the power of homeopathy and I am so grateful that this gentle, wonderful and powerful medicine is available.

Please, please keep this amazing clinic going."

"Dr Foster is an outstanding practitioner and human being. I highly value his advice, guidance, professionalism and kindness."

"Empathetic, professional, knowledgeable, kind and caring, Elaine goes above and beyond to help – she's wonderful."

"I am grateful beyond words that my son is already benefiting from Julien's advice and I look forward to seeing what the future holds."

"Luci was professional, compassionate, respectful and thorough. She was easy to talk to and explained everything well."

"Wendy is absolutely wonderful. The way she listens to problems is amazing and I am grateful for all the help she provided with my conditions."

"Dr Nielsen has really helped me a lot."

What our practitioners say

"When I qualified twenty years ago, my goal was for homeopathy to be available to anyone regardless of income and with H-UK I have finally found an organisation which supports that dream! Without Scottish Borders Homeopathy, many of my patients would have no access to treatment."

Luci Lawless

"Every patient is so very grateful just to be heard and understood. It is a privilege to be able to provide homeopathic treatment to people who would normally not be able to afford it and I feel honoured to be doing this work with H-UK."

Wendy Scrase

"Here in Edinburgh, there is a culture of homeopathy but the closure of the NHS-funded homeopathic hospital has left a void. Edinburgh Homeopathy is open to everyone and as such it is invaluable."

Julien Baron-Meyet

This Year

- Our clinics held 1,011 appointments
- We saw 504 patients
- Our youngest patient was 1 month old and our oldest was 91 years old

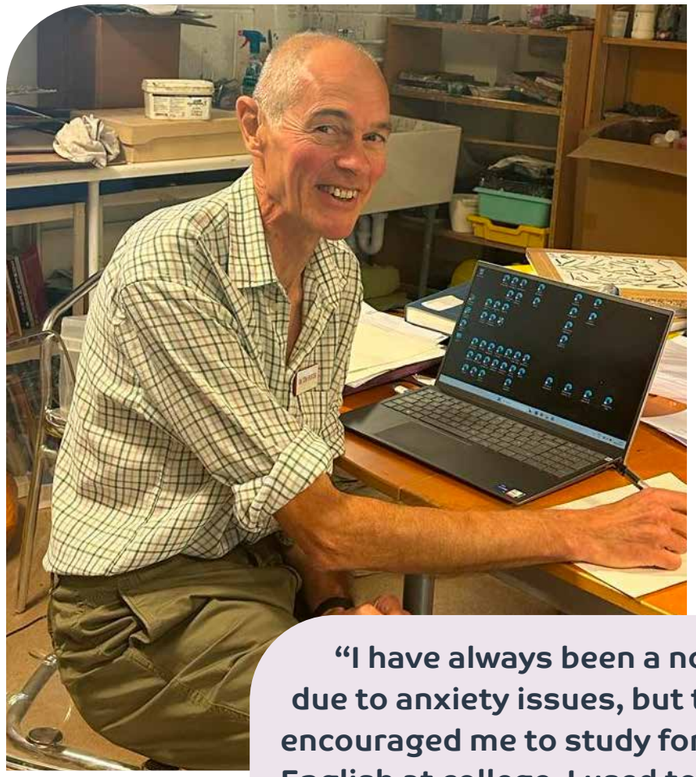
Plans for next year

- Invest in a new booking platform to reduce admin time and future proof the clinics
- Continue to provide support to new clinics, prioritising areas of need and/or specific patient groups

Working with the community

As well as heading up Winchester Homeopathy, Dr Tim Foster also provides a homeopathic clinic at Trinity Winchester, a day service for homeless and vulnerable people in Winchester. Dr Foster has been working at Trinity on a voluntary basis since January 2022 running a free homeopathy clinic for Trinity's users, staff and volunteers. He works closely with Trinity's women's group and the majority of his patients are referred from here.

Hannah Scott, Trinity Operations Director, says: "We are so grateful to have the excellent provision of homeopathy from Dr Tim Foster and Homeopathy UK. We know that many of our clients suffer with chronic sleep deprivation and anxiety disorders and have found the appointments and remedies so helpful, as well as the gentle manner in which they are treated."



"I have always been a non-attender at school due to anxiety issues, but the women's group encouraged me to study for GCSE Maths and English at college. I used to find the discussions in English really stressful, but when I take one of Dr Tim's remedies I can cope well and actually enjoy it – it's amazing!"

Trinity patient

Grant funded projects

This year, we continued to fund two existing clinics and supported one new clinic.

Garden Homeopathy

Homeopaths Rix Pyke and Dodo Kitching continue to provide an essential service for inner city South London residents from their yurt nestled inside a community garden in Peckham.

"Homeopathy UK was one of the few funding bodies offering the size of grant needed to provide continuity of care over several years. We now run two clinics a month. The vast majority of our patients wouldn't be able to afford homeopathy, so we are enormously grateful for the funding we receive."

Rix Pyke



"The yurt clinic has enabled me to begin my healing journey without being over-medicated and I'm so grateful. Talking through my history has opened up some areas of my life which have lain unresolved for decades. Notwithstanding the pains in my body and the traumas I've experienced, the treatment is helping me. I feel better in many areas of my life."

Garden Homeopathy clinic patient

Military Veterans

Former soldier turned homeopath Gabby Arthur continues her vital work helping military veterans who are struggling to return to civilian life and cannot access treatment for conditions such as PTSD.

"The clinic is bringing homeopathy to the attention of a community that can really benefit from it. A lot of the veterans I work with have tried various routes and felt that there was nothing left available. This has given them fresh hope. Thanks to the funding, I can support them and see the positive and powerful changes homeopathy is having on them. It's literally changing lives."

Gabby Arthur

"I'm a British Army veteran and have been diagnosed with PTSD. I've been living with symptoms such as anxiety, depression, general frustration and annoyance at the world around me. I was introduced to Gabby at a charity event and we spoke at length about homeopathy and the treatment she could offer. Gabby is extremely knowledgeable in her field and is an absolute pleasure to work with. The treatments she's prescribed have been really effective and I would highly recommend that others try it."

Jamie - Virtual clinic patient

New

Homeopathy in the Sussex Community / Safe in Sussex

Homeopathy in the Sussex Community (HISC) works in partnership with Safe in Sussex (SIS), a registered charity which provides help and support for people affected by domestic abuse. With H-UK's support, HISC is now running two SIS clinics a month. Homeopath Therese Eriksen heads up the clinic, seeing around six patients a month, mostly women but also children and teenagers. All of her patients are recovering from abusive relationships and are in trauma.

"I'm very grateful for the Homeopathy UK grant. It's a challenge to find funders willing to support homeopathy projects and H-UK is one of the few charities – or maybe the only charity – that specifically gives grants for this purpose."

Carmel Conway, Project Coordinator - HISC

"Homeopathy has saved me and my daughter. Without it, I don't think I would have survived. I felt like I was fighting the waves and starting to drown but homeopathy threw me a lifeline."

A beneficiary of homeopathic treatment at the SIS clinic

New

First Response Homeopathy

In addition, we provided a grant to support a new service from the Society of Homeopaths. First Response Homeopathy (FRH) is a new online acute consultation service which will be rolled out nationally after a successful pilot in Oxford.

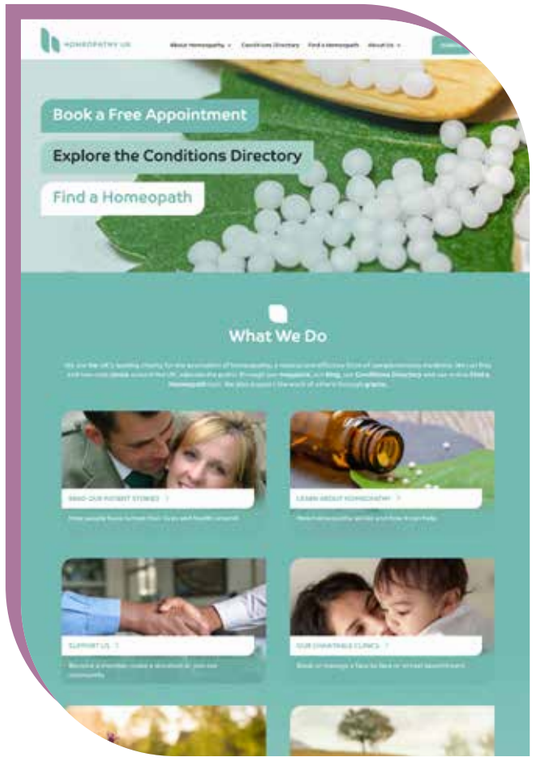
"First Response Homeopathy will provide patient relief for ailments which might otherwise go untreated and will also help increase public awareness of homeopathy."

Corinne Stuart, CEO - Society of Homeopaths

Promote homepathy to new audiences

Website

This year, we redesigned our homepage and improved navigation to ensure that visitors could find what they needed easily and quickly. The website is updated regularly with blog posts, success stories and news articles. Our Find-A-Homeopath tool and Conditions Directory remain our most visited sections.





Social media

Social media continues to play a key role in our efforts to spread the word about homeopathy. We post engaging and relevant content across our three channels – Facebook, Instagram and LinkedIn – three times a week and have seen our followers and engagements grow steadily, without spending money on advertising.

Our year online

16,100
Facebook interactions
(likes, saves, comments, shares)
↑ 386%

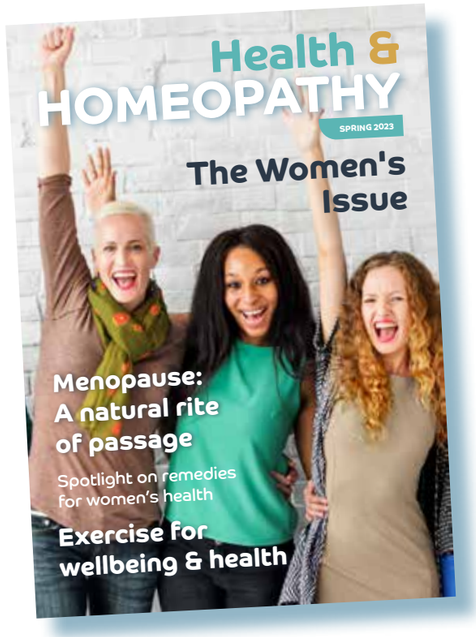
9,300
Instagram content views
↑ 132%

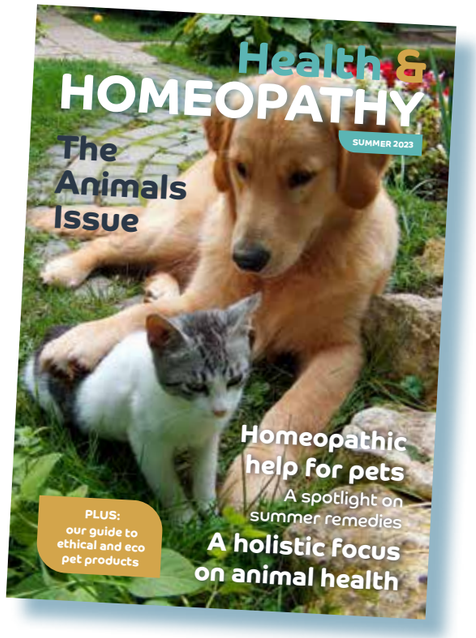
204,220
New website users
↑ 38%

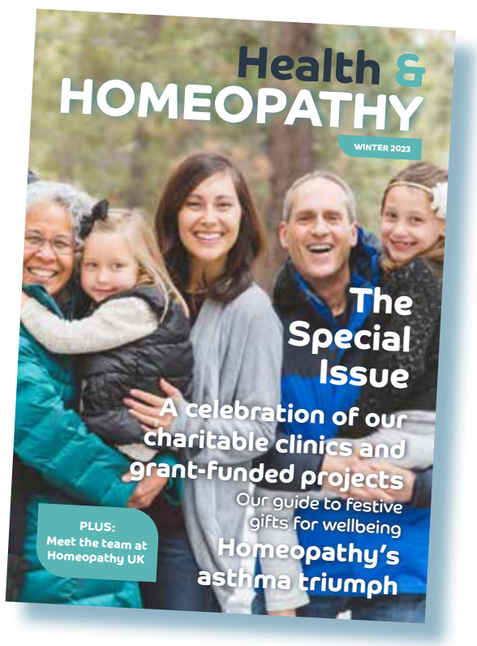
1084
LinkedIn followers
↑ 167%

Our magazine

Health & Homeopathy is available to our supporters and is also very popular with patients at our charitable clinics. Published three times a year, each issue includes sector news, features on complementary and alternative medicines, interviews with patients and clinicians, remedies for conditions and life stages, health and wellbeing products and book recommendations.







Patient testimonials

Real, personal experiences of homeopathy are one of the most powerful ways we can help to spread the homeopathy message. We use these stories on the success stories section of our website, on social media and in our magazine *Health & Homeopathy*. We work with patients from our own clinics, but also from other practitioners who refer their patients to us to interview and write up stories. This has increased the number of patient case studies.



"By tackling the underlying emotions, as well as my physical symptoms, I've been able to achieve a sense of wellbeing that I never thought possible. Homeopathy may be gentle but it's enormously powerful too."

Lindsey

"For the first time in decades, I have little or no symptoms of PMDD-related rage and depression. My stress response has settled and I am noticeably calmer in situations that I would once have been unable to cope with."

Kirsty





"Thanks to homeopathic treatment, at the age of seventy I am more alive than I have been for thirty years. I have found the real Lesley again and I am truly happy."

Lesley

PR/Media

Whilst the UK media continues to remain largely negative about homeopathy, we worked with sector colleagues on two national articles – The Telegraph and My Weekly magazine.





Plans for next year

- Run paid social media campaigns to help us reach a wider audience
- Launch a new Support Us section of our website
- Produce patient leaflets focusing on specific life stages and conditions
- Attend exhibitions / events to spread the word in person
- Run an online course for the general public to learn about how to use homeopathy confidently at home
- Relaunch H-UK to the sector highlighting the range of services we can offer

Collaborate with sector partners

Our UK partnerships

4Homeopathy (4H)

We continue to work with sector colleagues under the 4H coalition to promote and defend homeopathy in the UK.

In April, 4H held a practitioner event – Bigger, Brighter, Bolder – which included talks and workshops, as well as an evening reception to honour the work of former MP David Tredinnick, a long-time advocate of homeopathy and chair of the All Party Parliamentary Group for Integrated Healthcare.

4H is also working on a number of initiatives around the treatment of acute conditions (including the Society's First Response Homeopathy) in response to insight from the pharmacies about increased patient demand.

The Hahnemann House Trust (HHT)

As trustees of the HHT, we continue to play a key role in preserving the legacy of homeopathy. The HHT (founded in 1967) houses a unique collection of letters, books, biographies and personal artefacts belonging to Dr Hahnemann – and other key figures from homeopathy's past - which can be viewed free of charge in a virtual museum (www.hahnemannhouse.org).



In July, we secured a £10,000 National Lottery Heritage Fund grant which will enable us to undertake detailed cataloging and preservation work in order to provide greater access to the collection.

Our international partnerships

We also work closely with international partners to support nations where homeopathy is under threat, helping to ensure that patients can retain access to it.

We are members of The European Federation of Homeopathic Patients' Associations (EFPHA) and our former CEO Cristal Skaling-Klopstock is its co-President. Cristal is also the organisation's liaison with the European Committee for Homeopathy (ECH) and sits on their governing Council representing patients.

The European Committee for Homeopathy (ECH) represents homeopathic doctors' organisations across Europe. Former H-UK Chair Margaret Wyllie and former CEO Cristal sit on the ECH Council. Margaret is co-ordinator of the ECH's Documentation sub-committee and Cristal is co-ordinator of the PR & Communications working group which organised professional media training for all attendees at the May meeting in Mainz, providing the leaders of homeopathic doctor organisations with key skills to navigate media queries and respond positively with key messages when interviewed.

Over the year, Cristal has represented patients at two WHO events through her work on with the TCIH People's Declaration. In July, at the CSO Dialogue meeting chaired by WHO Director General Tedros Adhanom Ghebreyesus, she spoke on the need for better integration of traditional and complementary healthcare approaches in medicine globally. She was then invited by WHO to attend the first 1st WHO Traditional Medicine Global Summit in August in Gandhinagar, India. She was one of the only patient organisation representatives invited.

Plans for next year

- Develop new shared resources for 4H members to promote homeopathy across the UK
- Utilise our HHT funding to inventory books, journals and magazines and improve access to the full collection to the public
- Provide information for European countries to build patient groups defending access to medicines
- Highlight patient rights and needs in developing EU and WHO policy where possible
- Launch EU-wide communications and lobbying strategy to defend and promote homeopathy

Research and training

Research

We have worked with Statisticians for Society - a pro bono statistics organisation - to analyse our clinic ORIDL (Outcome in Relation to Impact on Daily Living) data.

The ORIDL tool measures patients' views of the outcome of their treatment and also provides information about conditions and remedies.

Grant funding

- We have provided The Faculty of Homeopathy with funding to ensure that more doctors, nurses, vets, pharmacists, midwives and other healthcare professionals in the UK can train in homeopathy
- This funding has been used to:
  - Increase the number of healthcare professionals undertaking training through events, virtual teaching and lectures
  - Launch five new clinical training clinics for students on accredited training scheme
  - Launch new membership categories and a new examination and membership scheme
  - Ensure faculty members stay up to date with CPD and other professional obligations
- Over the year, there has been a 13% increase in the numbers of doctors using the Faculty for GMC revalidation

Grant funded project - Veterinary homeopathy

Constant attacks on homeopathy from within the veterinary profession have negatively affected the number of vets wishing to train in homeopathy. Despite this, the National Centre for Integrative Medicine has continued to provide a veterinary homeopathy course, the only one in the UK accredited by the Faculty of Homeopathy. However, the small numbers attending have placed a strain on resources, particularly with regards to essential real case provision. Our new funding supports student observation and teaching.

Plans for next year

- Use new ORIDL dashboard to analyse clinic data and improve our service
- Provide education to all clinic providers and grant funded clinicians on how to best use ORIDL datasheet for best data capture
- Work with The Faculty to increase numbers of new practicing LFHoms & MFHoms in the UK

Fundraising

Legacies & Donations

2023 £461,503

vs 2022

£488,278

As a charity we receive no government funding, so we remain enormously grateful to the many donors and organisations that support us and enable us to continue our work.

This year, we welcomed Business Development Manager Lucy Godfrey to the team and undertook some key activities:

- We carried out our first supporter survey, providing us with useful data.
- We did some valuable “personas” work to help us better understand our supporters and identity future income streams
- We made applications to a number of national funding bodies such as the National Lottery
- We launched new initiatives such as EasyFundraising

Over the year, we were also fortunate to have benefitted from a number of generous legacies, grants and donations from the public.

Legacies once again represented a considerable percentage of our income [61% vs 81% in 2022. We also received £34,481 in individual donations and grants to support all aspects of our work.

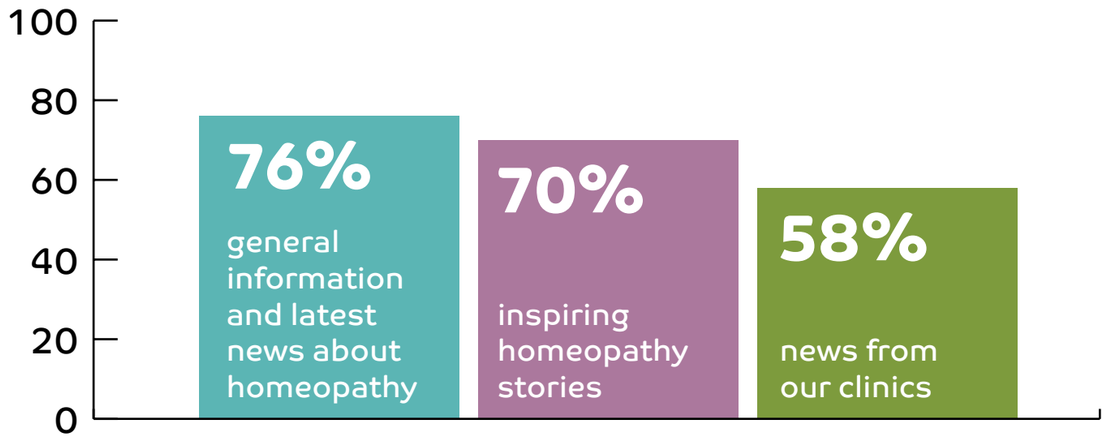
We would like to thank the Blackie Foundation Trust, Scottish Homeopathic & Research and Education Trust, Northwest Friends of Homeopathy and Honeyman Gillespie Trust for their on-going support.



Supporter survey data

- **64%** found out about Homeopathy UK because of their own interest in homeopathy
- **34%** make regular donations
- **24%** found out about us through our magazine Health & Homeopathy
- **9%** have included a gift in their will

Most popular topics our supporters want to hear about:



Plans for next year

- Launch our legacy campaign
- Launch a new “Support Us” section of our website
- Launch a new Membership scheme
- Work on a new strategy for Patrons, Ambassadors and VIPs
- Work on a high value donors plan

This Year

- We received £281,107 in legacies (£416,891 in 2022).
- We received £34,481 in donations from the public (£25,171 in 2022).

Financial review

£489,334
Total income

Supporter donations
£34,481

Investment income
£14,389

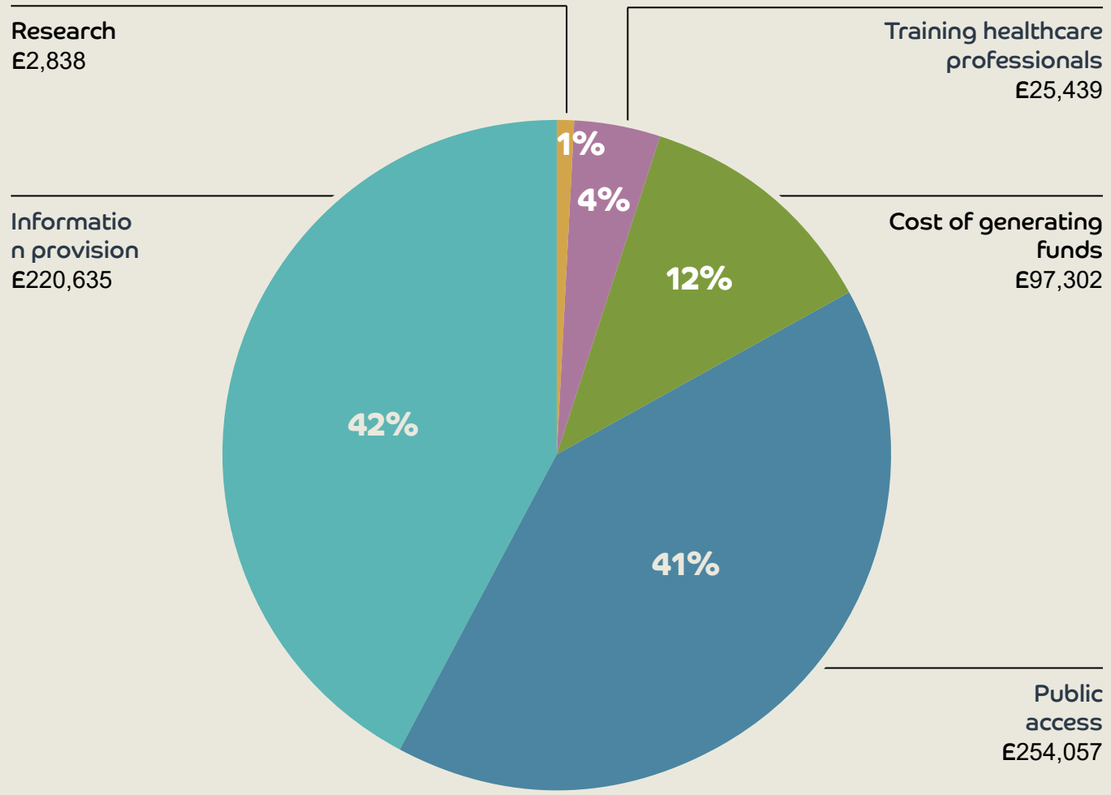
Donations & Gifts
£145,915

Charitable activities
£13,442

Advertising
£Nil

Legacies
£281,107

Graph of expenditure



£600,271
Total expenditure

Corporate governance

The Trustees, acting as the Council for the charity, meet four times a year to:

- Review the performance of the charity's activities against its strategic and business plans
- Consider particular matters for their attention as laid out in the governing documents
- Direct the executive officers of the charity as appropriate
- In addition, they meet once a year to focus on overarching strategy and undertake detailed planning

Committees

There are three active committees of the Council which provide advice and recommendations in the following areas:

- Finance Committee – financial matters including the appointment of financial advisers and guidance on financial controls
- Grants Committee – the review of grant applications and funding recommendations
- Clinics Committee – to discuss strategy and operations of our charitable network

Management Team

The Homeopathy UK management team is led by the CEO and comprises:

- Marketing & Communications & Fundraising Director
- Operations Manager
- Clinics Manager
- Business Development Manager

The team meets weekly to progress activities and discuss strategy and performance of the charity on the authority delegated by the Trustees.

Remuneration of senior staff

Senior staff salary levels are initially set when recruiting, through external review by employment experts to ensure salaries reflect the current employment market to attract high-calibre candidates to apply for the posts. Once employed, staff member salaries are reviewed based on changes in responsibilities, performance in post and economic changes. CEO recruitment and salary management is undertaken in a similar manner by the Trustees.

Organisational structure

There are seven staff members, two full-time and five part-time. Homeopathy UK is committed to equal opportunities. Conditions of employment are set out in the staff materials held on the Citrus HR system.

Reserves policy

The charity relies on legacies and donations or retained reserves to fully fund its activities. Since legacy income is unpredictable in both amount and frequency, the Trustees have agreed that sufficient reserves should be maintained to support the charity's activities for one year.

The charity determines an operating deficit by deducting sustainable income from the cost of its planned activity level for the twelve month period, ensuring that sufficient reserves are retained to meet this operating deficit. In this way, planned increases or enforced decreases in activity can be managed smoothly.

The target reserves for 2022-23 year were £253,402. At 2021-22 year end the unrestricted free reserves were **£172,757** which is below the target. As the reserve level is below the annual budgeted deficit the Trustees will consider the charity's financial position and anticipated income to either modify the reserve policy or implement operational reductions to ensure reserves remain aligned with the current policy.

Designated funds of £106,850 are held to ensure the charity has sufficient funding for on-going grant commitments, clinic operations and redundancy costs should it face an unanticipated, emergency wind down.

Restricted funding is used against expenditure that meets the purposes of the funds.

Fundraising costs

The charity's fundraising costs are directly linked with the salaries of the charity's Business Development team who ensure core processes such as gift processing and donor management are undertaken. The team is also responsible for applying to grant funders to secure funding for both current and new projects as well as identifying how to attract additional funding and new donors to the charity.

Grant-making policy

In 2015-6, Homeopathy UK started accepting grant applications for future funding. The grant awarding policy and application is available to the public on the organisation's website. Over the period, £48,175 was spent on grants and a further £46,380 was allocated to Trustee approved projects which are on-going or will start in 2023-24.

The Faculty of Homeopathy

The Faculty of Homeopathy is the only professional body in the UK representing statutorily registered healthcare practitioners who are qualified in homeopathy – doctors, nurses, midwives, pharmacists, podiatrists and vets.

The Faculty – which has around 500 members – ensures the highest standards of homeopathic training, education and practice. It is also the leading authority on homeopathic medicine and lobbies government, the medical establishment and other key decision-makers for homeopathy to be fully integrated into healthcare systems the UK and worldwide.

Risk management

Trustees and senior staff identify risks to the charity on an ongoing basis. These risks have been documented within a risk register that is ranked by severity. This risk register is regularly discussed and updated at Trustee meetings. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

The significant risks identified are shown on Page 32.

Auditors

Our auditors are Sayer Vincent LLP.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act (2006).

On behalf of the Trustees

John Morgan

Chair

Date: 23 April 2024

Identified Significant Risks

Risk Identified	Key Mitigation/Control Measures
The financial security of the charity	The Finance Committee meets regularly (at minimum five times a year) to monitor finances and income projections and make recommendations to ensure the charity is secure financially.
Appropriate staffing levels	CEO and Trustees review projects and ongoing operations at each meeting to measure progress and consider if additional staff are needed to meet objects by set timeframes.
Retention of organisational knowledge to ensure objects can be met	Long standing staff have job notes to allow others to do key aspects of work. There is a sharing of information with all staff about the history of the charity and affiliated organisations.
Potential reputational damage issues to the charity and to homeopathy itself	There are set policies for staff, contractors and trustees around actions that could damage the charity. The charity has position statements and media trained key staff to be prepared if there is an emergency where a public response is required.
Appropriate governance to allow the charity to meet its statutory and organisational obligations	Trustees are provided with guidance from the Charity Commission around their responsibilities. Information on the requirements of statutory bodies is shared with all Trustees after appointment during orientation.
IT systems failure	External IT support is secured for all operational IT infrastructure and devices – including the phone system. The firm ensure security of cloud-based systems and provide support to all staff as needed.

Report of the Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Statement of Trustee's responsibilities

The trustees (who are also the directors of Homeopathy UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Appointing Trustees

The method of appointment of Trustees is contained in the governing documents. Trustees are also members of Homeopathy UK's Council and simultaneously guaranteed members of the company.

Before new Trustees are appointed, a review of the Trustee body's skills mix is undertaken and steps taken to recruit new Trustees with skills that fill any gaps. New Trustees are invited to an induction meeting where they receive a comprehensive overview of the charity, its work and governance. Trustees regularly review their need for additional training to effectively fulfil their role. No Trustee has any financial interest in Homeopathy UK, or received any renumeration aside from out-of-pocket expenses.

Financial results for year ending 31 August 2023

Net movement in funds was (£83,481) (2022: (£48,212)).

The total reserves of Homeopathy UK stand at £512,933 (2022 £596,414)

Principal activities of the charity

All activities undertaken by the charity are of benefit to the public. The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit and ensured that the charity's aims and objectives are in line with this guidance.

The year 2022-23 has been one of achievement against the organisation's strategic goals (see page 6). For example, the charity has increased the number of charitable clinics it provides – or funds through grants – enabling more people to access high quality homeopathic care from registered healthcare professionals.

Over the period, the charity's strategic goals were to:

- Provide clinics, advice and support to enable patients to access homeopathy.
- Educate patients about homeopathy through publications and other information.
- Enhance its digital presence via its website and social media channels.
- Maintain sound governance and financial security.
- Grow its supporter base and increase donations through fundraising and donor cultivation.
- Work with UK and international partners to promote and defend homeopathy.

Pages 5-25 outlines the charity's achievement against plans in more detail.

Independent auditor's report to the members of Homeopathy UK

Opinion

We have audited the financial statements of Homeopathy UK (the 'charitable company') for the year ended 31 August 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Homeopathy UK's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

For and on behalf of

Sayer Vincent LLP
Statutory Auditor
110 Golden Lane,
London
EC1Y 0TG

Noelia Serrano

(Senior Statutory Auditor)

Date: 28 May 2024

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

HOMEOPATHY UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	3	316,589	144,914	461,503	488,278
Income from charitable activities	5				
Increasing public access		4,576	-	4,576	-
Other - Misc.		1,806	-	1,806	1,292
Clinics		1,791	5,269	7,060	12,425
Activities for generating funds	4	14,389	-	14,389	15,533
Total		339,151	150,183	489,334	517,528
EXPENDITURE ON					
Raising funds	6	96,402	900	97,302	59,331
Charitable activities	7				
Increasing public access		131,500	82,177	213,677	198,292
Provision of information		202,068	18,567	220,635	206,515
Research and development		2,838	-	2,838	1,756
Training of healthcare professionals		20,039	5,400	25,439	18,211
Total		452,847	107,044	559,891	484,105
Net (losses) on investments		(8,401)	(4,523)	(12,924)	(81,635)
NET INCOME/(EXPENDITURE)		(122,097)	38,616	(83,481)	(48,212)
RECONCILIATION OF FUNDS					
Total funds brought forward		407,037	189,377	596,414	644,626
TOTAL FUNDS CARRIED FORWARD		284,940	227,993	512,933	596,414

The notes form part of these financial statements

HOMEOPATHY UK

Company number: 00102915

BALANCE SHEET
As at **31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	5,333	-	5,333	5,330
Investments	14	299,643	213,015	512,658	628,582
		304,976	213,015	517,991	633,912
CURRENT ASSETS					
Debtors	15	38,144	-	38,144	27,511
Cash at bank and in hand		25,268	14,978	40,246	44,489
		63,412	14,978	78,390	72,000
CREDITORS					
Amounts falling due within one year	16	(83,448)	-	(83,448)	(109,498)
NET CURRENT ASSETS		(20,036)	14,978	(5,058)	(37,498)
TOTAL ASSETS LESS CURRENT LIABILITIES		284,940	227,993	512,933	596,414
NET ASSETS		284,940	227,993	512,933	596,414
FUNDS	18				
Unrestricted funds:					
General fund				178,090	263,456
Designated				106,850	143,581
				284,940	407,037
Restricted funds				227,993	189,377
TOTAL FUNDS				512,933	596,414

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2024 and were signed on its behalf by

John Morgan

Chair

The notes form part of these financial statements

HOMEOPATHY UK

CASH FLOW STATEMENT
for the Year Ended 31 AUGUST 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(113,666)	24,383
Net cash (used in)/provided by operating activities		(113,666)	24,383
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,979)	(2,174)
Purchase of fixed asset investments		(30,170)	(155,745)
Sale of fixed asset investments		141,572	103,183
Net cash provided by/(used in) investing activities		109,423	(54,736)
Change in cash and cash equivalents in the reporting period		(4,243)	(30,353)
Cash and cash equivalents at the beginning of the reporting period		44,489	74,842
Cash and cash equivalents at the end of the reporting period		40,246	44,489

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 AUGUST 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(83,481)	(48,212)
Adjustments for:		
Depreciation charges	1,976	2,329
Losses on investments	12,924	81,907
(Increase)/decrease in debtors	(10,633)	43,277
Decrease in creditors	(34,452)	(54,918)
Net cash (used in)/provided by operations	(113,666)	24,383

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.22 £	Cash flow £	At 31.8.23 £
Net cash			
Cash at bank and in hand	44,489	(4,243)	40,246
	44,489	(4,243)	40,246
Total	44,489	(4,243)	40,246

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 AUGUST 2023

1. STATUTORY INFORMATION

Homeopathy UK is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Contents page. The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
Basis of preparation and assessment of going concern. The financial statements of the charitable company, which is a public benefit entity FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit ensuring it is in line with the Charity's aims and objectives.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Income
Income from donations is included in the financial statements on a receivable basis. Pecuniary and residuary legacies are included when the amounts can be reasonably quantified and the charity has certainty of receipt. All other income is accounted on an accruals basis. Income is stated after trade discounts, other sales taxes and net of VAT.

Resources expended
The charity incurs two main categories of expenditure which are cost of generating funds and charitable activities. All categories of expenditure are accounted for on accruals basis. The cost for generating funds includes fundraising and publicity costs as well as investment management fees. Charitable activities expenditure includes the training of healthcare professionals, provision of information, increasing public access and research and development.

a) Direct costs have been directly allocated against the activity to which they relate.
b) Grants have been directly allocated against the activity to which they relate.
c) Staff costs have been allocated against cost of generating funds and charitable activities on a staff time basis.
d) Similarly, support costs have been allocated against cost of generating funds and charitable activities on a staff time basis.

A breakdown of the expenditure included within support costs is detailed in the notes to the accounts.

Grants awarded
Provision is made for grants when approved by the Trustees and communicated to recipients. Grants approved and communicated but not paid at the balance sheet date are included in liabilities.

Tangible fixed assets
Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. Tangible fixed assets with a value of £500 or more are capitalised.

Depreciation
Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets, over their expected useful lives. It is calculated at the following rates:

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
- Office equipment, fixtures and equipment - 33% reducing balance
- Computer equipment - 33% reducing balance

Taxation status
The organisation as a registered charity does not incur corporation tax and reclaims any recoverable tax suffered on investment income.

Investments
Investments are shown at market value. The unrealised movement in market value from one year to another is taken to the appropriate fund. The market value of investments is determined by reference to stock exchange prices at the balance sheet date. Gains or losses arising during the year are disclosed in the Statement of Financial Activities (SOFA).

Cash and bank balances
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund accounting
General funds are available for use at the discretion of the Trustees in pursuing the general charitable objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are created when funds (whether income or capital in nature) are given to, or raised by, the charity for use in a particular area or for a specific purpose only.

Gifts in kind
The charity includes individual gifts in kind where these are worth in excess of £500.

Operating leases
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial resources.

Pensions
The company contributes to individual staff's pension schemes, whose assets are maintained separately from those of the charity. The pension charge represents the amounts payable by the Charitable company to the funds during the year. All expenses under the pension scheme are included within unrestricted charitable activities.

Emoluments
The Trustees who are the directors of the company do not receive emoluments for their services nor do contracts of services exist between the Trustees and the Charitable company.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

3. VOLUNTARY INCOME

	2023	2022
	£	£
Donations and gifts	145,915	46,216
Supporters' donations	27,223	25,171
Gift aid	7,258	-
Legacies	281,107	416,891
	461,503	488,278

4. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Advertising income	-	60
Investment income	14,389	15,473
	14,389	15,533

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Clinics	Increasing public access	4,576	-
Other income	Other - Misc.	1,806	1,292
Clinics	Clinics	7,060	12,425
		13,442	13,717

6. RAISING FUNDS

	Direct Costs	Staff Costs	Support Costs	2023 £ Total	2022 £ Total
Cost of Generating Funds					
Fundraising and publicity	31,695	52,660	10,106	94,461	54,932
Investment management fees	2,841	-	-	2,841	4,399
	34,536	52,660	10,106	97,302	59,331

The notes form part of these financial statements

7. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct Costs	Grants	Staff Costs	Support Costs	2023 £ Total	2022 £ Total
Cost of Generating Funds						
Fundraising and publicity	25,577	-	52,660	16,224	94,224	54,932
Investment management fees	2,841	-	-	-	2,841	4,399
	28,418	-	52,660	16,224	97,302	59,331
Charitable Activities						
Increasing public access	70,027	67,055	89,598	27,377	254,057	198,290
Provision of information	45,786	-	133,557	41,292	220,635	206,514
Research and development	-	-	2,169	669	2,838	1,756
Training of healthcare professionals	-	21,500	3,005	934	25,439	18,211
	115,814	88,555	228,329	70,272	502,969	424,774
	144,232	88,555	280,989	86,496	600,271	484,105

Breakdown of Support Costs

	2023 £	2022 £
Computer Expenses	5,083	19,104
Depreciation	1,976	2,329
Finance Costs	885	937
Governance costs	25,620	19,982
Insurance	3,618	3,915
Miscellaneous Expenses	45	107
Office Rental	16,843	18,456
Other staff costs	4,531	1,295
Postage and Stationary	3,018	1,456
Premises Expenses	-	1,760
Professional Fees	17,845	39,019
Staff Training	1,715	390
Storage Costs	1,587	2,144
Telephone	1,468	2,958
Travel Expenses	2,259	295
	86,496	114,118

Breakdown of Governance Costs

	2023 £	2022 £
Audit Fees	10,260	9,000
Accountancy Fees	4,100	4,182
Meeting Expenses	10,137	5,281
General Expenses CEO	1,122	1,520
	25,620	19,982

The notes form part of these financial statements

8. GRANTS PAYABLE

	2023	2022
	£	£
Increasing public access	26,675	10,893
Training of healthcare professionals	21,500	5,000
	48,175	15,893

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Faculty of Homeopathy	17,900	5,000
Clinics	24,275	4,243
Society of Homeopaths	6,000	-
	48,175	9,243

9. NET (EXPENDITURE)

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	1,976	2,329
Finance costs	885	937
Governance costs - Auditor's remuneration	8,400	7,500

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

The Trustees received no emoluments during the year (2022: nil).

Reimbursed expenses to 5 trustees totalled £1,815 (2022: £1,523). All expenses were the reimbursement of travel and meeting related costs.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	247,023	193,378
Social security costs	21,623	16,547
Other pension costs	12,343	9,831
	280,989	219,757

The average monthly number of employees during the year was as follows:

	2023	2022
Direct charitable activities	6	5

The notes form part of these financial statements

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
	1	1

The total employee benefits of the key management personnel of the Trust were £90,689 (2022: £87,367).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	443,066	45,212	488,278
Income from charitable activities			
Other - Misc.	1,292	-	1,292
Clinics	-	12,425	12,425
Activities for generating funds	15,533	-	15,533
Total	459,891	57,637	517,528
EXPENDITURE ON			
Raising funds	58,153	1,178	59,331
Charitable activities			
Increasing public access	140,655	57,637	198,292
Provision of information	204,934	1,581	206,515
Research and development	1,756	-	1,756
Training of healthcare professionals	18,211	-	18,211
Total	423,709	60,396	484,105
Net (losses) on investments	(55,526)	(26,109)	(81,635)
NET (EXPENDITURE)	(19,344)	(28,868)	(48,212)
Transfers between funds	11,372	(11,372)	-
Net movement in funds	(7,972)	(40,240)	(48,212)
RECONCILIATION OF FUNDS			
Total funds brought forward	415,009	229,617	644,626
TOTAL FUNDS CARRIED FORWARD	407,037	189,377	596,414

The notes form part of these financial statements

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2022	3,903	27,407	31,310
Additions	-	1,979	1,979
At 31 August 2023	3,903	29,386	33,289
DEPRECIATION			
At 1 September 2022	3,117	22,863	25,980
Charge for year	259	1,717	1,976
At 31 August 2023	3,376	24,580	27,956
NET BOOK VALUE			
At 31 August 2023	527	4,806	5,333
At 31 August 2022	786	4,544	5,330

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 September 2022	628,583
Additions	30,170
Disposals	(141,572)
Revaluations	(4,523)
At 31 August 2023	512,658
NET BOOK VALUE	
At 31 August 2023	512,658
At 31 August 2022	628,583

	Listed investments £
MARKET VALUE	
At 1 September 2021	657,926
Additions	155,499
Disposals	(103,183)
Revaluations	(81,660)
At 31 August 2022	628,583
NET BOOK VALUE	
At 31 August 2022	628,583

The notes form part of these financial statements

14. FIXED ASSET INVESTMENTS continued

There were no investment assets outside the UK.

Cost or valuation at 31 August 2023 is represented by:

	Listed investments £
Valuation in 2023	512,658

If fixed asset investments had not been revalued they would have been included at the following historical cost:

	2023 £	2022 £
Cost	516,708	499,554

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	27,750	14,035
Prepayments and accrued income	10,394	13,476
	38,144	27,511

Included within other debtors above is £21,447 (2022: £nil) which is due from a connected charity and related party, Hahnemann House Trust.

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16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	9,463	8,177
Grants payable	22,100	50,000
Other creditors	29,991	28,990
Accruals and deferred income	19,583	15,623
Related party creditors	2,311	6,708
	83,448	109,498

Grants Payable

	£	£
	2023	2022
Grants payable at 1 September 2022	50,000	100,000
Grants not accrued in previous year	38,852	4,156
Grants approved within the current year	68,270	47,770
Grants not accrued in current year	(46,380)	(38,852)
	157,122	113,074
Grants paid during the year	(89,902)	(63,074)
Grants payable at 31 August 2023	22,100	50,000
Grants payable within one year	22,100	50,000
	22,100	50,000

Grant Commitments
In addition to the amounts committed and accrued noted above, the Trustees have also authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 August 2023 was £46,380 (2022: £38,852).

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	4,435	4,180

18. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	Transfers between funds	At 31.8.23
	£	£	£	£
Unrestricted funds				
General fund	263,456	(122,097)	36,731	178,090
Designated	143,581	-	(36,731)	106,850
	407,037	(122,097)	-	284,940
Restricted funds				
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	66,777	(3,965)	-	62,812
Phillips Memorial	111,982	(39,492)	-	72,490
P Fisher	210	-	-	210
Homeopathy for the Home	-	82,073	-	82,073
	189,377	38,616	-	227,993
TOTAL FUNDS	596,414	(83,481)	-	512,933

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	339,151	(452,847)	(8,401)	(122,097)
Restricted funds				
Samuel Goodenough Trust	(1)	(5,811)	1,847	(3,965)
Phillips Memorial	(1)	(33,121)	(6,370)	(39,492)
Scottish Homeopathic Research and Education Trust	15,184	(15,184)	-	-
Blackie Foundation Trust	35,000	(35,000)	-	-
Homeopathy for the Home	100,001	(17,928)	-	82,073
	150,183	(107,044)	(4,523)	38,616
TOTAL FUNDS	489,334	(559,891)	(12,924)	(83,481)

The notes form part of these financial statements

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	261,076	(19,344)	21,724	263,456
Designated	153,933	-	(10,352)	143,581
	415,009	(19,344)	11,372	407,037
Restricted funds				
Homeopathic Post Graduate	11,372	-	(11,372)	-
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	72,024	(5,247)	-	66,777
Phillips Memorial	135,603	(23,621)	-	111,982
P Fisher	210	-	-	210
	229,617	(28,868)	(11,372)	189,377
TOTAL FUNDS	644,626	(48,212)	-	596,414

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	459,891	(423,709)	(55,526)	(19,344)
Restricted funds				
Samuel Goodenough Trust	-	(2,006)	(3,241)	(5,247)
Phillips Memorial	-	(753)	(22,868)	(23,621)
Scottish Homeopathic Research and Education Trust	15,212	(15,212)	-	-
Blackie Foundation Trust	30,000	(30,000)	-	-
Clinics Appeal	12,425	(12,425)	-	-
	57,637	(60,396)	(26,109)	(28,868)
TOTAL FUNDS	517,528	(484,105)	(81,635)	(48,212)

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	261,076	(141,441)	69.827	178,090
Designated	153,933	-	(58.455)	106,850
	415,009	(141,441)	11,372	284,940
Restricted funds				
Homeopathic Post Graduate	11,372	-	(11,372)	-
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	72,024	(9,212)	-	62,812
Phillips Memorial	135,603	(63,113)	-	72,490
P Fisher	210	-	-	210
Homeopathy for the Home	-	82,073	-	82,073
	229,617	9,748	(11,372)	227,993
TOTAL FUNDS	644,626	(131,693)	-	512,933

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	799,042	(876,556)	(63,927)	(141,441)
Restricted funds				
Samuel Goodenough Trust	(1)	(7,817)	(1,394)	(9,212)
Phillips Memorial	(1)	(33,874)	(29,238)	(63,113)
Scottish Homeopathic Research and Education Trust	30,396	(30,396)	-	-
Blackie Foundation Trust	65,000	(65,000)	-	-
Clinics Appeal	12,425	(12,425)	-	-
Homeopathy for the Home	100,001	(17,928)	-	82,073
	207,820	(167,440)	(30,632)	9,748
TOTAL FUNDS	1,006,862	(1,043,996)	(94,559)	(131,693)

PERMANENT ENDOWMENTS
Permanent endowments are funds for which only the income from the endowment can be used to fund activities. The principal of the endowment cannot be spent. There are currently no permanent endowments held by Homeopathy UK.

RESTRICTED FUNDS
Homeopathy UK holds restricted funds which are given by donors for particular activities and can only be spent for those activities. The following are the restricted funds held by Homeopathy UK:

18. MOVEMENT IN FUNDS - continued

Philips Memorial: The fund is for use in Kent and for the promotion and advancement of homeopathy.

Samuel Goodenough Trust: During the 2021 financial year, with approval from the Charity Commission and former Samuel Goodenough Trust Trustees, this fund, totalling £60,143 at the date of transfer, was reclassified from permanent endowment to restricted. The purpose for this fund is for the furtherance of education, research and promotion of veterinary homeopathy.

Blackie Foundation Trust: is a grant from the Blackie Foundation Trust to support Homeopathy UK charitable and low cost clinics and to help develop educational opportunities through the clinics.

Peter Fisher Fund: is a fund in memory of Dr Peter Fisher for homeopathic research, education and international collaboration.

SHRET (Scottish Homeopathic Research & Education Trust): is a Scottish charity which donated restricted funding to support Homeopathy UK charitable clinics running in Scotland.

Mervyn Madge Fund: is for the naming of a section of a library focused on homeopathic pharmacy in memory of the late Christina Brenda Madge.

Homeopathy for the Home Fund: A restricted donation for the development and delivery of a homeopathy course for the public which will enable attendees to become confident self-prescribers of homeopathy for acute use. This course will be launched in 2024 and will be hybrid in its delivery providing online presentations and live stream sessions. The course features key educators from across homeopathy in the UK and will be provided on a rolling basis.

DESIGNATED FUNDS
Homeopathy UK decided the accounts from 2018-19 going forward would identify designated funds which quantify ongoing commitments into future accounting periods. This is to present a clearer picture of the true levels of unrestricted funds available to the organisation.

The funds are designated for ongoing grant commitments, funding to cover at least 6 months of our charitable clinic operations and redundancy costs in the event the charity needs to wind down unexpectedly.

TRANSFERS BETWEEN FUNDS

Designated fund: The transfers between the designated fund and the general fund is to bring this fund in line with the commitments listed in this note above.

19. RELATED PARTIES

Ultimate controlling party
The Board of Trustees are the ultimate controlling party as set out by the governing document.

(i) The Faculty of Homeopathy
The Faculty of Homeopathy (FoH) is a connected non-profit organisation, with whom Homeopathy UK shares a number of Council Members. The various related party transactions and balances have been detailed below:

Grant Commitment
During the year ended 31 August 2021, Homeopathy UK made a grant commitment of £165,000 to The Faculty of Homeopathy as agreed by the Homeopathy UK Council. This grant was to support the Faculty across a 3 year period, as detailed below:

	£
Year ended 31 August 2021	60,000
Year ended 31 August 2022	55,000
Year ended 31 August 2023	50,000
	165,000

The total grant commitment of £165,000 was recognised as expenditure within the year ended 31 August 2021.

A further grant of £5,400 was awarded and paid to the Faculty of Homeopathy within the year ended 31 August 2023.

Grants Paid
During the year, the following amounts were paid to the Faculty of Homeopathy.

	2023 £	2022 £
Grant paid during the financial year	55,400	50,000
	55,400	50,000

Grant Liability
At the financial year end, the following amounts were outstanding to the Faculty of Homeopathy in respect of the grant commitment, as detailed above.

	2023 £	2022 £
Due within one year	12,500	50,000
	12,500	50,000

Support of the Charity
Homeopathy UK have agreed to settle any outstanding debts of The Faculty of Homeopathy where they are unable to meet such obligations.

(ii) The William Kadleigh Memorial Fund
The William Kadleigh Memorial Fund is an unincorporated connected charity whose capital funds are held and managed by Homeopathy UK on behalf of the Kadleigh Committee.

As at the balance sheet date, funds held on behalf of the charity total £2,311 (2022: £966) and are included within related party creditors.

20. RELATED PARTIES - continued

(iii) Hahnemann House Trust
Hahnemann House Trust is an unincorporated connected charity with Homeopathy UK and Homeopathy UK is the Trustee of the charity. Funds are used to maintain homeopathic artefacts and support homeopathic education and research.

Homeopathy UK also cross charged certain office and staff shared costs totalling £37,189 (2022: £29,172) within the financial year.

At the year end, the Hahnemann House Trust owed £21,447 (2022: £5,743 HHT owed HUK) to Homeopathy UK. This balance is included within other debtors and other creditors in the previous year respectively.

21. PENSION

Homeopathy UK contributes to staff pensions. The majority of staff are enrolled in a statutory pension scheme, however those staff members hired before 2015 have been able to retain their individual defined contribution schemes with 8% of salary being paid by the employer.

The pension cost charge represents contributions payable by Homeopathy UK to these schemes and amounted to £9,279 within the financial year (2022: £9,809).

There were outstanding pension contributions of £1,036 as at 31 August 2023 (2022: £1,357).

All expenses under the pension scheme are included within unrestricted charitable activities.

Find us online:

www.homeopathy-uk.org

Homeopathyuk

Homeopathy.UK

HomeopathyUK

Get in touch:

Email us: **Info@homeopathy-uk.org**

Phone us: **0203 640 5903**

Write to us:

Homeopathy UK
Hamilton House
Mabledon Place
London
WC1H 9BB


HOMEOPATHY
UK

Homeopathy UK

England & Wales - Charity number 235900

Accounts

HOMEOPATHY UK









Annual Report and Financial Statements
For the year ended 31 August 2022

Company number: 00102915 (England and Wales)

About Homeopathy UK

We are the UK's leading charity for the promotion of homeopathy. We want everyone to understand the value of homeopathy and be able to access high-quality treatment from registered healthcare professionals.

Our Trustees

Mrs Margaret Wyllie – retired 3 May 2023
Mr John Morgan – Chair
Mrs Patricia Donnachie - resigned 6 March 2023
Mr Peter Gregory - appointed 23 January 2023
Mr Donald Gunn
Ms Selina Hatherley – appointed 6 October 2022
Mr Richard O'Quinn
Mr Robert Orchard
Dr Gary Smyth
Ms Elizabeth Tucker – retired 3 May 2023
Joanna Jensen – appointed 23 Oct 2022/resigned 12 Dec 2022

Chief Executive and Company Secretary: Mrs Cristal Skaling-Klopstock

Registered Office:
Hamilton House, Mabledon Place, London WC1H 9BB

Registered Charity numbers:
235900 (England, Wales and Northern Ireland)
SC049515 (Scotland)

Company number: 00102915 (England and Wales)

Auditors:
Sayer Vincent LLP, Invicta House, 108-114 Golden Lane,
London EC1Y 0TL

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A message from our Chair



This has been another busy and successful year for Homeopathy UK. Our small staff team, guided by CEO Cristal Skaling-Klopstock, work incredibly hard and I cannot praise them highly enough for their continuing loyalty and dedication. For a small charity, we achieve amazing results. “Guid gear gangs in sma’ bulk” (for our southern readers – “good things come in small parcels”).

First and foremost has to be our ever-expanding network of charitable clinics around the UK. That these are meeting an obvious need is borne out by the numbers of patients seeking appointments. The clinics provide a valuable resource and we are able to run as many as we can fund and staff. Androulla Pillos-Smith has stepped up from her previous role to that of Clinics Manager and is doing a sterling job. And long-serving staff member Tracey Simmons has been holding the fort very ably in the absence of our Business Development Manager.

We welcomed two new members of staff this year: Sam Westcott who takes charge of Marketing and Communications and Sarah Indranie as Operations Manager. Both Sarah and Sam bring fresh ideas and enthusiasm and are already making a positive impact.

Their arrival coincided with a move to new premises. We have left CAN in Old Street and are now in Bloomsbury, near Kings Cross in London, in a space which is much better suited to our needs. The staff continue to enjoy hybrid working and have also been able to take advantage of a salary sacrifice scheme which enables them to buy an electric car.

Thanks to our Royal Patron, HRH The Duke of Gloucester, we once again received an invitation to the Queen’s Garden Party at Buckingham Palace. This time, the honour fell to Trustee Liz Tucker and CEO Cristal to represent the charity.

Our charity is in good health financially, despite the vagaries of the markets. The Finance Committee and CEO monitor the situation closely, maintaining our operational and financial stability. Fundraising remains difficult post pandemic and we rely on generous legacies and donations from our supporters to continue our work. Our sincere thanks to all who are able to contribute.

Cristal also chairs 4Homeopathy (4H) in the UK, which was created to help promote and defend homeopathy in a unified way. Homeopathy is an important part of complementary and integrated medicine and for those reasons Homeopathy UK is a signatory on the recent People's Declaration for Complementary and Integrative Health (TCIH), a global call for a person-centred and holistic approach to healthcare.

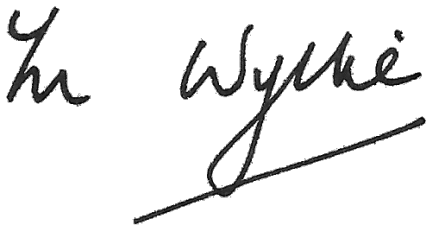
Cristal and I continue to represent Homeopathy UK in Europe, between us taking on major roles in the European Federation of Homeopathic Patients' Associations and the European Committee for Homeopathy, which in turn lead to involvement in other European lobbying groups. This helps to keep H-UK at the forefront of homeopathy and CAM in Europe.

Perhaps it's still a little early to cheer, but there has been some positive media coverage for homeopathy during the past year. Maybe the wheel is turning and, as a more integrated approach to healthcare and patient-centredness start to become both desirable and normal, homeopathy will no longer be such an easy target for criticism. Certainly, the public vote with their feet and homeopaths and homeopathic pharmacies have never been busier.

Having served two terms as Chair, it is now time for me to stand down and pass the reins to John Morgan who has been a very able Vice-Chair and I know will bring fresh ideas and continue the positive development of H-UK. John is a well-known and highly respected member of our homeopathic community; he is the founder and managing director of Helios Homeopathic Pharmacy and a long-standing Member of the Faculty of Homeopathy and Fellow of the Society of Homeopaths.

It has been an honour and a privilege to serve as Chair and I am extremely proud of what we have achieved over recent years. The success and growth that we have enjoyed have only been possible thanks to our dedicated staff and trustees, as well as the tremendous backing we've received from our supporters and friends across the UK. I have met many interesting people, visited some fascinating places and made some lifelong friends. Thank you all for your support, which is very much appreciated.

I have every confidence that the organisation will go from strength to strength in the years to come. Long may H-UK continue to pack a powerful punch!



Margaret Wyllie

Our vision is for everyone in the UK to understand the value of homeopathy and be able to access high-quality treatment from registered healthcare professionals.

Our mission is to raise awareness of homeopathy as an effective healthcare option by educating the public and promoting registered healthcare professionals.

Our goals

Over the period, the charity's strategic goals were to:

1. Make homeopathy available to all through the provision of clinics, advice and support.
2. Promote homeopathy to new audiences through publications and digital activity.
3. Collaborate with sector partners to promote and defend homeopathy in the UK and internationally.
4. Support research and training.
5. Fundraise in order to grow our supporter base and increase donations.

Making Homeopathy available to all



Edinburgh
Karen Hooten, RSCN BSc (Hons), FFHom (Nurse)

Liverpool

- Dr Hugh Nielsen BA(Oxon), MA, BM, BCh, MRCP, FFHom
- Emma McEvoy BA, DipHomMed, DSH, MARH

Norwich
Dr Michel Raggoo BMBS, MRCGP, LFHom (Med)

Winchester
Dr Tim Foster MB, BS, MRCGP, MFHom

Kent
Wendy Scrase MSc, MFHom (Nurse)

Coatbridge
Dr Clare Willocks MBChB, BSc (Hons), MRCOG, MFHom, EEM CLP

New Clinics

Dumfries & Galloway (formerly Stranraer)
Elaine Hamilton RGN BSc (Hons) Homeopathy, FFHom

Scottish Borders
Luci Joan Lawless RSHom

Virtual Clinic
Dr Gabriella Day BSc (Hons), MBBS (Hons), MRCP DCH, MRCGP, MFHom

Funded Clinics

Garden Homeopathy (London)
Rix Pyke & Dodo Kitching

Battling On (Cornwall)
Ian Webster

Our clinics:

Our network of charitable clinics – and those that we support with grant-funding – remain at the heart of what we do as an organisation. Through our clinics, we are able to meet our core objective of providing high-quality free (or low cost care to those who would otherwise be unable to access it.

All of our clinics are run by experienced practitioners who are registered with one of the UK's main three registering bodies. On average, our charitable clinics run for two half days per month, although this increases where demand is high.



Norwich Homeopathy, Complementary Health Care

This year, our network of nine charitable clinics has continued to go from strength to strength. We have launched two new clinics, rebranded a third and seen a return of face-to-face appointments.

New clinics:

In February, we opened Scottish Borders Homeopathy in Galashiels run by Society member Luci Joan Lawless. Initially offering one afternoon session per month, the clinic proved so popular that we added a second clinic.



Dumfries & Galloway Homeopathy, Catstrand

We also rebranded our Stranraer clinic as Dumfries & Galloway Homeopathy in February as the clinic moved to a wonderful new location, Catstrand. Practitioner Elaine Hamilton – and her patients – are extremely happy in their new, healing space and the clinic continues to thrive.

In May, we opened our UK-wide Virtual Clinic, in direct response to patient demand. The clinic is run by GP and Faculty member Dr Gabriella Day and has been enormously successful from the outset, with high demand for appointments. The clinic is fully booked several months ahead and is clearly providing a much-needed service to patients who cannot afford or access homeopathic care elsewhere.

Linking with the local community:

Many of our clinicians have forged excellent links within their local community, offering their services through other charities. In January, Dr Tim Foster opened a homeopathy clinic at Trinity Winchester, a day service for homeless and vulnerable people in Winchester. Initially opened as a pilot, the clinic has proved extremely popular and is now a regular fixture at Trinity.

Wendy Scrase (Kent) has also forged close links with the nearby community Physic Garden and has seen a steady stream of patients come from there.



The Physic Garden, Kent

Farewell:

Robin Grenfall-Cowan, one of our longest-standing practitioners, retired from his post at Liverpool Homeopathy this year. We were extremely sorry to see him go and are looking for a suitable replacement.

Grant-funded clinics:

We also provide funding to a number of specialist clinics:

New Veterans' Clinic – in March, we were delighted to support former soldier turned homeopath Gabby Arthur with her new clinic helping military veterans who are struggling to return to civilian life.

We also continued to provide much needed support and funding to:


Garden Homeopathy, South London

Garden Homeopathy – Rix Pyke & Dodo Kitching – an essential service for inner city South London residents run from a yurt in a community garden

Battling On – Ian Webster (Cornwall) – this clinic is provided in association with the charity Battling On which supports veterans.

Plans for next year

- Promote clinics locally (via PR and promotional materials) and digitally (Google My Business and social media ads) to ensure all clinics are fully booked.
- Develop and grant fund new clinics, prioritising areas of need and/or specific patient groups.
- Ensure patient satisfaction remains high.
- Work with practitioners to find local partners to strengthen the clinics' community roots.

This Year

- Our clinics held 580 appointments [2021: 544).
- Our clinicians saw 320 new patients.
- We treated patients for a wide range of chronic and acute conditions.

Feedback from our clinics is excellent



Would recommend the clinic to a friend



"Practitioner was polite, friendly and professional"



"Practitioner listened to me"

Data collected from the clinics show that patients are seeking help for both chronic conditions and acute problems such as:

migraines

chronic bowel conditions

perimenopausal issues

depression

endometriosis

anxiety

asthma

osteoarthritis

PTSD

polycystic ovary syndrome

hypertension

eczema

allergies

agoraphobia

Promote homeopathy to new audiences

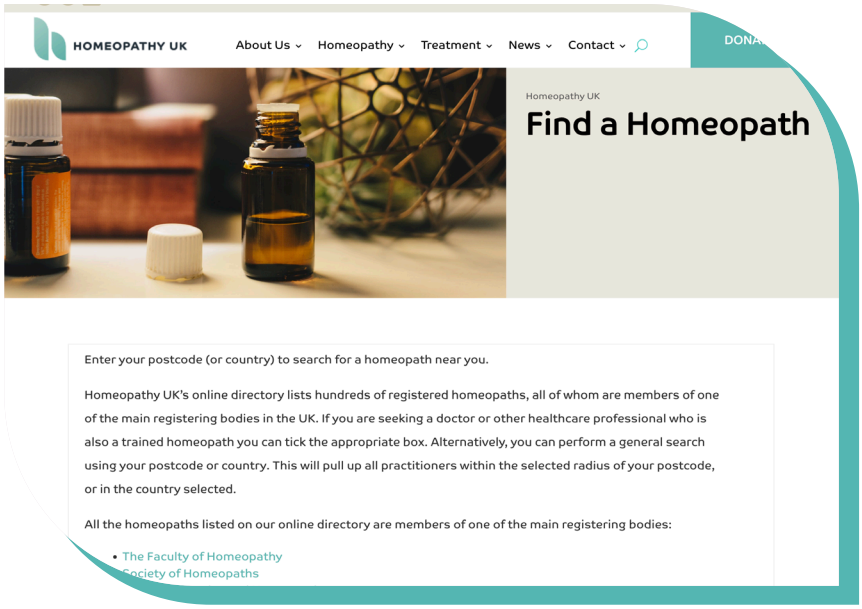
Social media

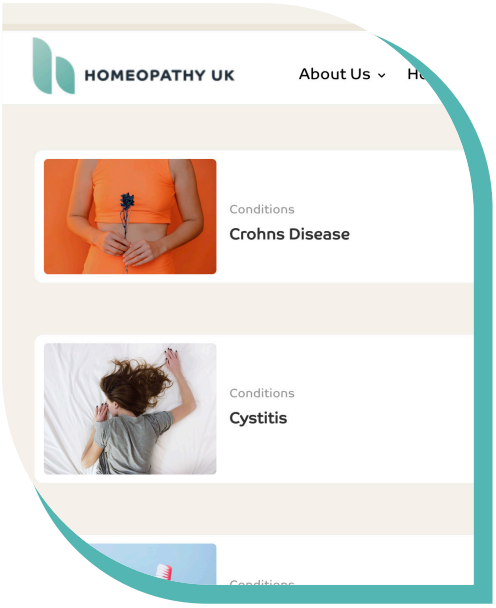
Social media plays a key role in our efforts to spread the word about homeopathy. We regularly post engaging and relevant content across our three channels – Facebook, Instagram and LinkedIn – and have seen our followers and engagements soar through some innovative activity such as product giveaways.



Our website

Our website is key to our promotional efforts and traffic continues to grow year on year. Our clinics section is extremely popular and patients can now book and amend appointments online. We have a regular blog section and patient success stories are being added regularly. Our Find-A-Homeopath tool and Conditions Directory remain our most visited sections.





Our year online



26,178

Facebook likes



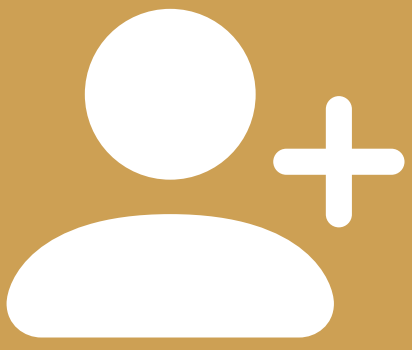
324,452

New website users



2,994

Instagram followers

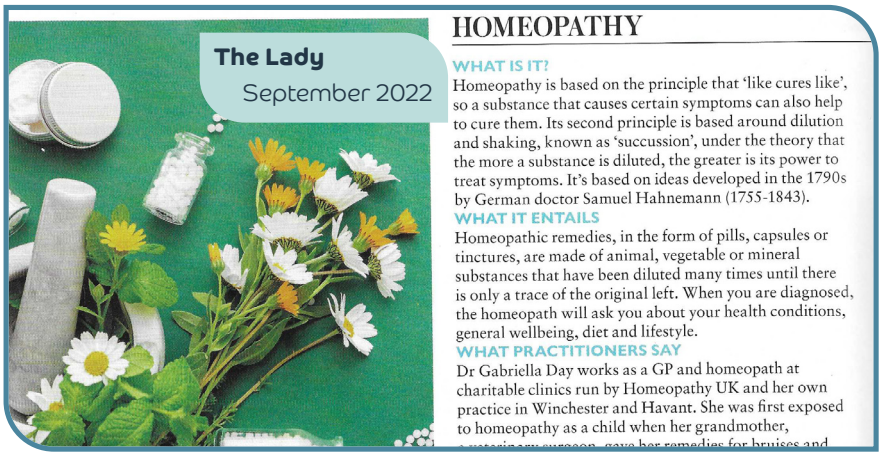


405

LinkedIn connections

PR/Media

Whilst the UK media continues to remain largely negative about homeopathy, we have secured some good local coverage about our clinics which resulted in enquiries and bookings. We also had a positive piece in national magazine The Lady which included a quote from Dr Gabriella Day from our Virtual Clinic.



The Lady
September 2022

HOMEOPATHY

WHAT IS IT?
Homeopathy is based on the principle that 'like cures like', so a substance that causes certain symptoms can also help to cure them. Its second principle is based around dilution and shaking, known as 'succussion', under the theory that the more a substance is diluted, the greater is its power to treat symptoms. It's based on ideas developed in the 1790s by German doctor Samuel Hahnemann (1755-1843).

WHAT IT ENTAILS
Homeopathic remedies, in the form of pills, capsules or tinctures, are made of animal, vegetable or mineral substances that have been diluted many times until there is only a trace of the original left. When you are diagnosed, the homeopath will ask you about your health conditions, general wellbeing, diet and lifestyle.

WHAT PRACTITIONERS SAY
Dr Gabriella Day works as a GP and homeopath at charitable clinics run by Homeopathy UK and her own practice in Winchester and Havant. She was first exposed to homeopathy as a child when her grandmother,



Free Healthcare Clinic Opens In Dumfries & Galloway

Dumfries & Galloway News
March 2022

Homeopathy UK has opened a new charitable clinic in Dumfries and Galloway, offering free homeopathic care to those who might not usually be able to afford it.



Edinburgh Healthcare Clinic offers free face-to-face appointments

The North Edinburgh News
July 2022

Edinburgh Homeopathy – which offers free homeopathic care to people who would otherwise be unable to access it – is returning to face-to-face consultations after Covid forced the clinic to move online.

Edinburgh Homeopathy is open to patients in Edinburgh and the surrounding areas two Fridays per month 10am-1pm and one Friday a month 1.30-4.30pm at Mulberry House, 21 Manor Place, Edinburgh EH3 7DX. Appointments and first prescriptions are free of charge.

The clinic is headed up by experienced NHS nurse and homeopath



Achancetotry homeopathy

Health · Alternative Medicine
24 Mar 2022

Galloway News
March 2022

Free homeopathy care is on offer to people who would not usually be able to afford it.

Homeopathy UK has set up a new charitable clinic which will take place at the CatStrand in New Galloway every otherWednesday.

The Dumfries and Galloway service will be headed up by experi-



Galashiels: Charity sets up new free homeopathy clinic

6th March

Peebleshire News
March 2022

Photo: Google Maps

Border Telegraph
March 2022

By Paul Kelly
Local democracy reporter

A HEALING process is being offered in Galashiels after a charity set up a free homeopathy clinic in the town.

Scottish Borders Homeopathy is run by qualified homeopath Luci Lawless, a licensed practitioner since 1998, and has appointments available on the last Friday of every month, from 1pm to 4pm, at Complete Health Borders, 36 Gala Park.

Homeopathy is a complementary or alternative medicine based on a series of ideas developed in the 1790s by a German doctor called Samuel Hahnemann and aims to treat the whole person rather than just symptoms.



Charity sets up new clinic to prov… homeopathy service in Galashiels

A healing process is being offered in Galashiels after a cha… free homeopathy clinic in the town.

By Paul Kelly

The Southern Reporter
March 2022

Airdrie and Coatbridge Advertiser
April 2022



Norwich Evening News > News > Business

Homeopathy clinic offering free advice in city centre

Francis Redwood
Published: 10:14 AM September 15, 2022

Norwich Evening News
September 2022

A new free healthcare clinic has opened in Norwich in Exchange Street - Credit: PAYG PR

A former GP is offering a new free healthcare clinic for people wishing to learn more about homeopathy.

Found at The Complementary Health Clinic in Exchange Street, in connection with Charitable Homeopathy UK clinic, Norwich Homeopathy is run by former GP Dr Michel Raggoo.



Be.

By Fiona Reid

Be.
April 2022

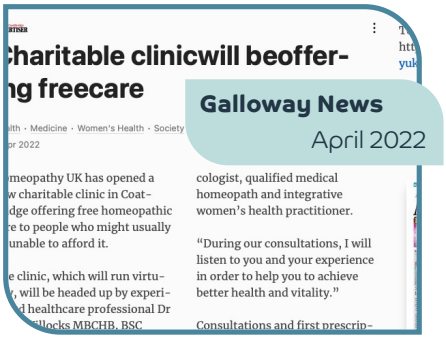
Charity clinic offers free homeopathy

A NEW charitable clinic has opened in Dumfries and Galloway, offering free homeopathy to those who might not usually be able to afford it.

Homeopathy UK is behind the new clinic, which is based in New Galloway and headed up by experienced homeopath Elaine

Describing homeopathy, she added: "It is a natural form of complementary medicine which looks at the whole person rather than just symptoms. It can be used alone or in conjunction with conventional medicine to help treat a wide range of ailments and conditions."

Consultations and first prescriptions at Dumfries and Galloway Homeopathy are free of



Charitable clinicwill beoffering freecare

Galloway News
April 2022

Homeopathy UK has opened a new charitable clinic in Coatdge offering free homeopathic to people who might usually unable to afford it.

clinic, which will run virtu-, will be headed up by experihealthcare professional Dr Hallocks MBCHB, BSC

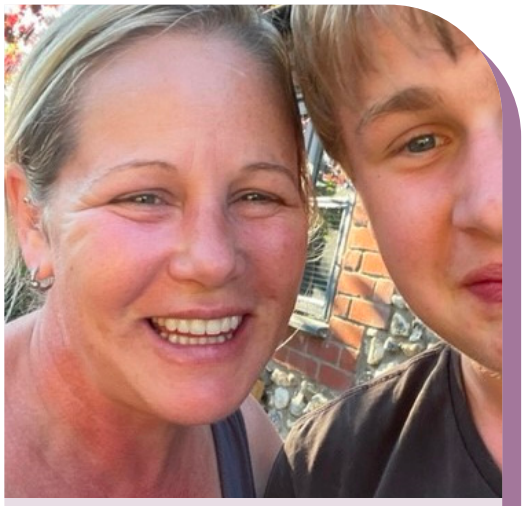
cologist, qualified medical homeopath and integrative women's health practitioner.

"During our consultations, I will listen to you and your experience in order to help you to achieve better health and vitality."

Consultations and first prescrip-

Patient testimonials

Real, personal experiences of homeopathy are one of the most powerful ways we can help to spread the homeopathy message. This year, we have made some changes to the way in which we obtain these stories and as a result, have seen numbers increase. We use these stories on the success stories section of our website, on social media and in our magazine Health & Homeopathy.

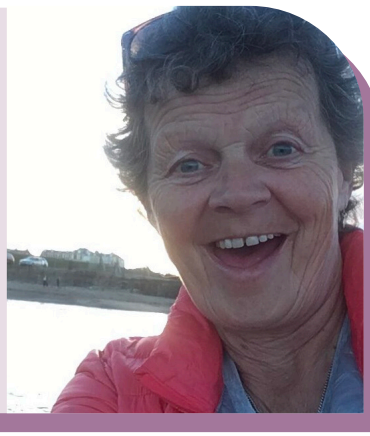


I'm blown away by how powerful homeopathy can be. It's been absolutely life-changing and I'd like to thank my homeopath Zoe from the bottom of my heart for saving our family.

Sarah Goodman and son Luke

I will never be dissuaded from the belief that homeopathy is the way forward for all ailments and conditions.

Anita Atkinson



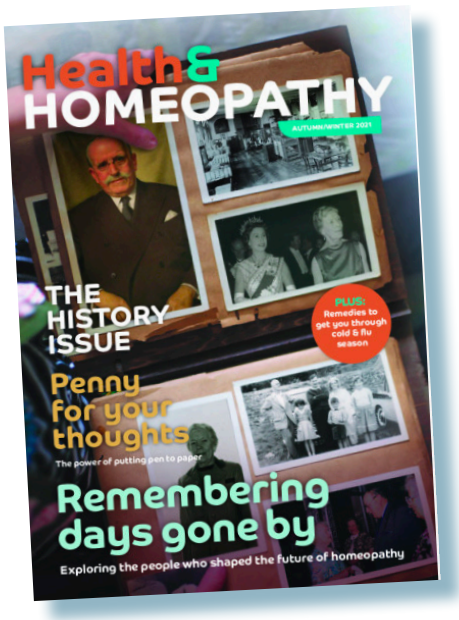


I was so impressed by the whole homeopathic approach that in 2019 I attended a weekend course with a view to becoming a homeopath myself. By the end of the weekend, I was hooked and am now in my fourth and final year of training.

Melissa Turner

Our magazine

Health & Homeopathy is available to our supporters and is also very popular with patients at our charitable clinics. Published three times a year, each issue includes sector news, features on complementary and alternative medicines, interviews with patients and clinicians, remedies for conditions and life stages, health and well-being, products and book recommendations.







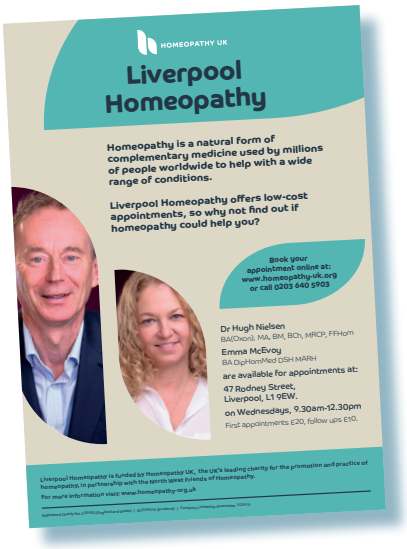
This year, we took H&H online which has enabled us to reach a new readership and increase traffic to our website. The dedicated Health and Homeopathy magazine section features a full digital version of the current issue, as well as the three previous back issues.



Clinic materials

We have revamped our clinic materials with new posters and postcards. These can be given to patients and also distributed within the local community.







Plans for next year

- Increase investment in social media to help us reach a wider audience
- Further develop our website to ensure we are being seen by the right people at the right time
- Work with bloggers (rather than journalists) to help promote the homeopathy message
- Continue to place patient testimonials at the heart of our communications
- Produce patient leaflets focusing on specific life stages and conditions
- Attend exhibitions / events to spread the word in person

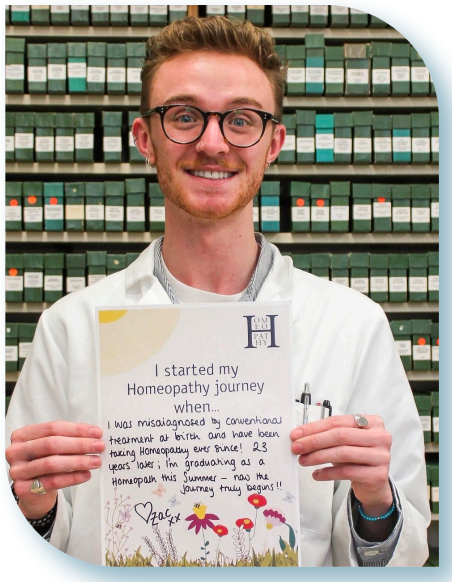
Collaborate with sector partners

Our UK partnerships

4Homeopathy

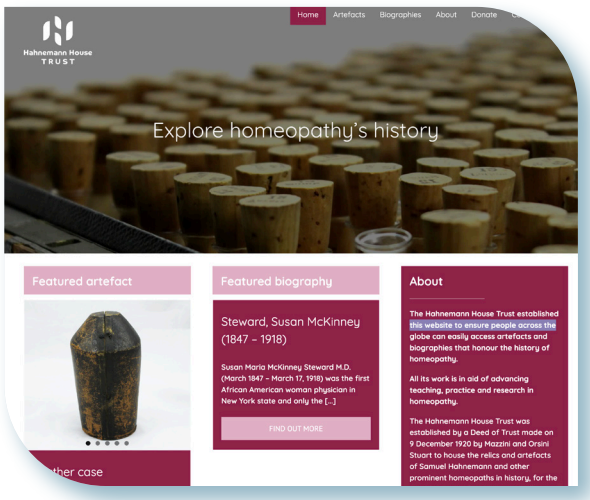
We continue to work closely with our UK sector colleagues under the 4H coalition to promote and defend homeopathy.

- **Homeopathy Awareness Week**
  This year, the main audience for our annual campaign was practitioners rather than the public. We engaged the profession with a “How did you start your homeopathy journey” campaign, sending packs of branded items including posters, stickers and cards to share with their patients. These posters were photographed and shared to social media. The campaign had good engagement.



- **Other activities**
  4H has also worked together on short videos of patients on the street talking about how homeopathy has helped them.

The Hahnemann House Trust (HHT)



As trustee of the HHT, we continue to play a key role in preserving the legacy of homeopathy. The HHT houses a unique collection of letters, books and personal artefacts belonging to Dr Hahnemann – and other key figures from homeopathy’s past – which can be viewed free of charge in a virtual museum. (www.hahnemannhouse.org)

Our international partnerships

We also work closely with international partners to support nations where homeopathy is under threat, helping to ensure that patients can retain access to it.

The European Federation of Homeopathic Patients' Associations (EFPHA) – We are members of EFHPA and our CEO Cristal Skaling-Klopstock is the Co-President.

Cristal is also the organisation's liaison with the European Committee for Homeopathy (ECH).

The European Committee for Homeopathy (ECH) represents homeopathic doctors' organisations across Europe. Homeopathy UK's Chair, Margaret Wyllie and CEO Cristal sit on the ECH Council. Margaret is co-ordinator of the ECH's Documentation subcommittee.

Both organisations continue to work hard to improve homeopathy's reputation in the media by sharing patient stories and promoting research which focuses on the benefits of an integrated healthcare approach.

Plans for next year

- Develop new shared resources for 4H members to promote homeopathy across the UK.
- Continue to develop HHT website and launch biographies section.
- Provide information for European countries to build patient groups defending access to homeopathy and medicines via EFHPA and ECH.
- Launch EU-wide communications and lobbying strategy to defend and promote homeopathy.

Research and training

Research

- In March, we funded the English translation of a paper about homeopathy and its use in antimicrobial resistance. This work was done through the Samuel Goodenough fund which was established to support veterinary homeopathy.
- Our website outlines some of the key research into homeopathy, as well as providing a comprehensive database of medical conditions (Conditions Directory).
- Data collected from our charitable clinics is analysed to provide meaningful clinical information.

Training

- We continue to work closely with The Faculty of Homeopathy to ensure that more doctors, nurses, vets, pharmacists, midwives and other healthcare professionals are trained in homeopathy.
- Over the year, we have provided The Faculty with funding to increase the number of healthcare professionals undertaking training through events, virtual teaching and lectures. Many of our charitable clinics are run by Faculty members who stay up to date with CPD and other professional obligations through their membership.



- The Faculty's Congress took place online in September 2021 with attendees from across the globe. The Faculty's 100th Congress is planned for April 2024 and will be not only a UK-wide, but an International homeopathic educational event.

Plans for next year

- Enable Faculty students to gain clinical experience through our charitable clinics.
- Work with the Faculty to boost its recruitment activities
- Provide education to public and healthcare professionals through the charitable clinics.
- Hold at least one information seminar (in person or virtually) for health professionals.

Fundraising

Legacies & Donations

2022 488,278

vs

2021 £390,555

As a charity we receive no government funding, so we remain enormously grateful to the many donors and organisations that support us and enable us to continue our operations.

Over the year, we are fortunate to have benefited from generous legacies, grants and donations from the public.

Legacies once again represented a considerable percentage of our income 81% vs 61% in 2021.

We also received £71,387 in individual donations and grants to support all aspects of our work.

We would like to thank the Blackie Foundation Trust, Scottish Homeopathic & Research and Education Trust, Northwest Friends of Homeopathy and Honeyman Gillespie Trust for their on-going support.

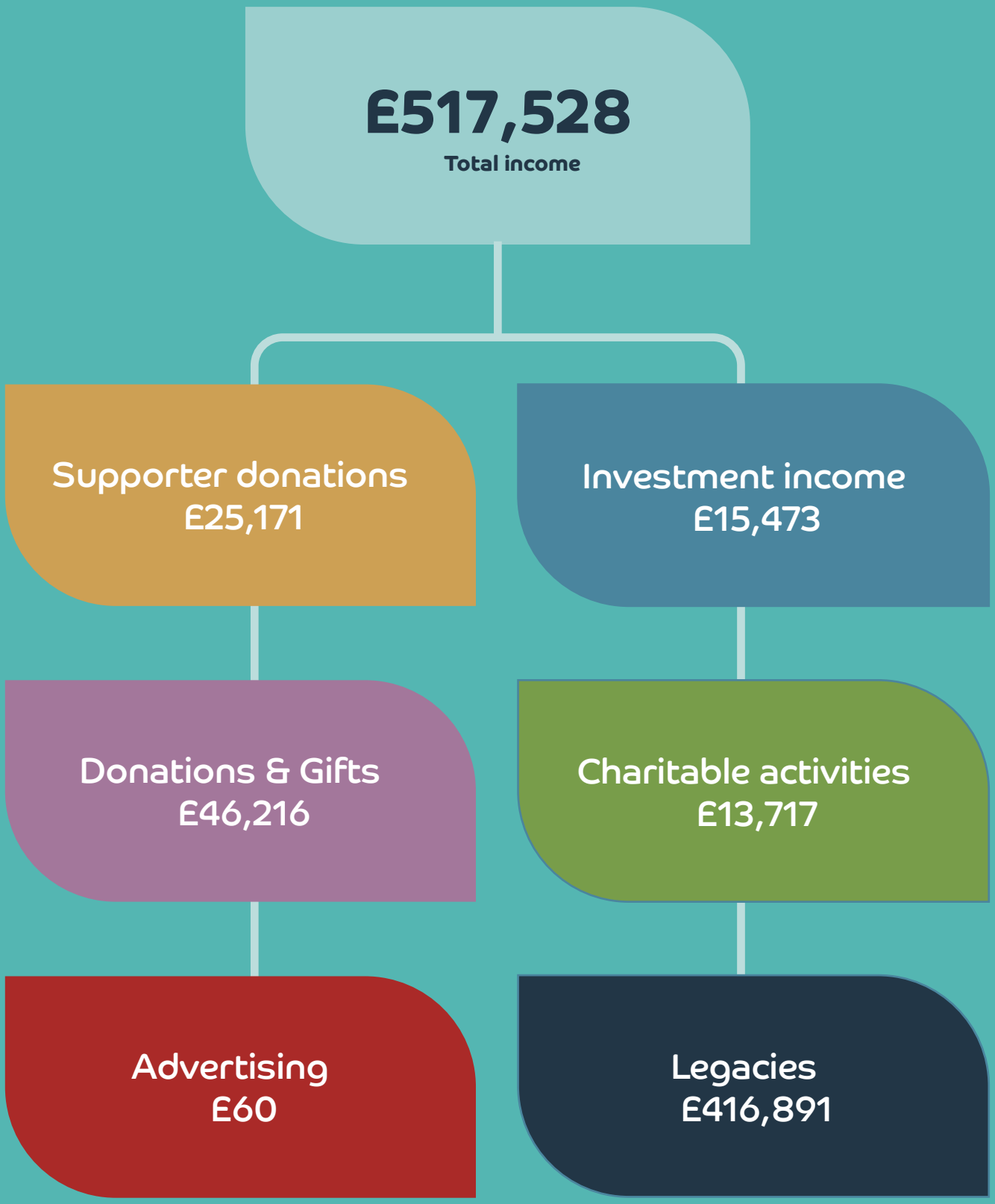
Plans for next year

- Apply to new Trusts and Foundations to fund key areas of work.
- Focus on legacies in order to secure the future of the charity.
- Attract high value donors.
- Boost supporter engagement with new activities.
- Cultivate and recruit new patrons.
- Embed fundraising into all communications platforms.
- Attend exhibitions / events to spread the word in person.

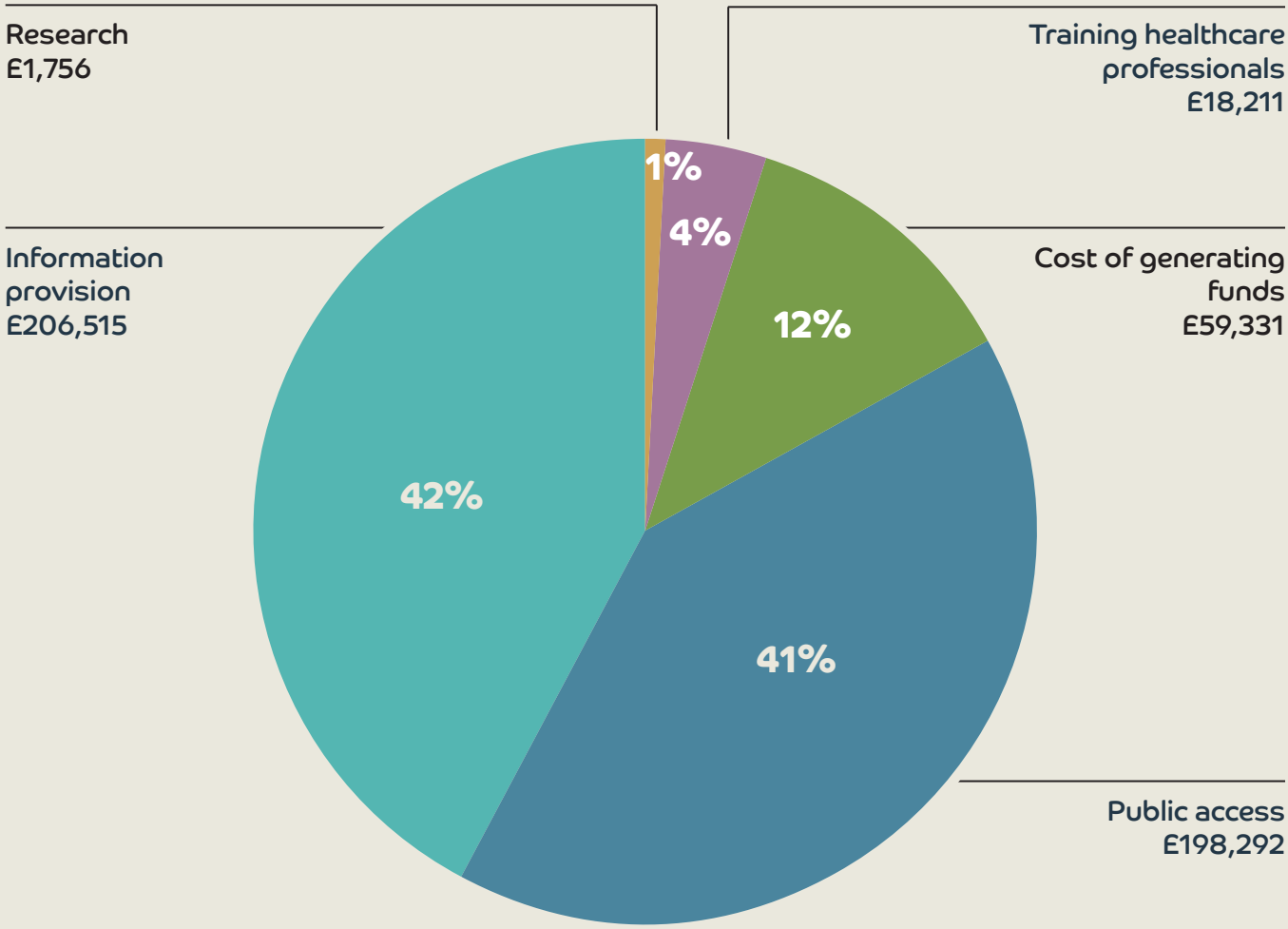
This Year

- We received £416,891 in legacies (£265,831 in 2021).
- We received £25,171 in donations from the public (£35,333 in 2021).

Financial review



Graph of expenditure



£484,105

Total expenditure

Corporate governance

The Trustees, acting as the Council for the charity, meet four times a year to:

- Review the performance of the charity's activities against its strategic and business plans
- Consider particular matters for their attention as laid out in the governing documents
- Direct the executive officers of the charity as appropriate
- In addition, they meet once a year to focus on overarching strategy and undertake detailed planning

Committees

There are four active committees of the Council which provide advice and recommendations in the following areas:

- Finance Committee – financial matters including the appointment of financial advisers and guidance on financial controls
- Grants Committee – the review of grant applications and funding recommendations
- Marketing & Communications – all marcomms work including publications and digital activity
- Business Development – fundraising activities

Management Team

The Homeopathy UK management team is led by the CEO and comprises:

- Marketing & Communications Director
- Operations Manager
- Clinics Manager
- Business Development Manager

The management team meets weekly to discuss, implement and monitor strategy and performance of the charity on the authority delegated by the Trustees.

Remuneration of senior staff

Senior staff salary levels are initially set when recruiting, through external review by employment experts to ensure salaries reflect the current employment market to attract high-calibre candidates to apply for the posts. Once employed, staff member salaries are reviewed based on changes in responsibilities, performance in post and economic changes. CEO recruitment and salary management is undertaken in a similar manner by the Trustees.

Organisational structure

(see page 28)

There are five staff members, two full-time and three part-time. Homeopathy UK is committed to equal opportunities. Conditions of employment are set out in the staff materials held on the Citrus HR System.

Reserves policy

The charity relies on legacies and donations or retained reserves to fully fund its activities. Since legacy income is unpredictable in both amount and frequency, the Trustees have agreed that sufficient reserves should be maintained to support the charity's activities for one year.

The charity determines an operating deficit by deducting sustainable income from the cost of its planned activity level for the twelve month period, ensuring that sufficient reserves are retained to meet this operating deficit. In this way, planned increases or enforced

decreases in activity can be managed smoothly.

The target reserves for 2022-23 year were £253,402. At 2021-22 year end the unrestricted free reserves were £263,456 which is more than the target. If the reserve level goes below the annual budgeted deficit the Trustees will consider the charity's financial position and anticipated income to either modify the reserve policy or implement operational reductions to ensure reserves remain aligned with the current policy.

Designated funds of £143,581 are held to ensure the charity has sufficient funding for on-going grant commitments, clinic operations and redundancy costs should it face an unanticipated, emergency wind down.

Restricted funding is used against expenditure that meets the purposes of the funds.

Fundraising costs

The charity's fundraising costs are directly linked with the salaries of the charity's Business Development team who ensure core processes such as gift processing and donor management are undertaken. The team is also responsible for applying to grant funders to secure funding for both current and new projects as well as identifying how to attract additional funding and new donors to the charity.

Grant-making policy

In 2015-6, Homeopathy UK started accepting grant applications for future funding. The grant awarding policy and application is available to the public on the organisation's website. Over the period, £15,893 was spent on grants and a further £38,852 was allocated to Trustee approved projects which are on-going or will start in 2022-3.

The Faculty of Homeopathy

The Faculty of Homeopathy is the only professional body in the UK representing statutorily registered healthcare practitioners who are qualified in homeopathy – doctors, nurses, midwives, pharmacists, podiatrists and vets.

The Faculty – which has around 500 members – ensures the highest standards of homeopathic training, education and practice. It is also the leading authority on homeopathic medicine and lobbies government, the medical establishment and other key decision-makers for homeopathy to be fully integrated into healthcare systems the UK and worldwide.

Risk management

Trustees and senior staff identify risks to the charity on an ongoing basis. These risks have been documented within a risk register that is ranked by severity. This risk register is regularly discussed and updated at Trustee meetings. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

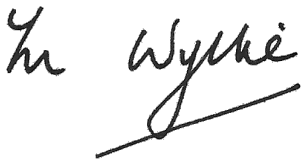
The significant risks identified are shown on Page 27.

Auditors

Our auditors are Sayer Vincent LLP.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act (2006).

On behalf of the Trustees



Mrs Margaret Wyllie

Chair

Date: 3 May 2023

Identified Significant Risks

Risk Identified	Key Mitigation/Control Measures
The financial security of the charity	The Finance Committee meets regularly (at minimum five times a year) to monitor finances and income projections and make recommendations to ensure the charity is secure financially.
Appropriate staffing levels	CEO and Trustees review projects and ongoing operations at each meeting to measure progress and consider if additional staff are needed to meet objects by set timeframes.
Retention of organisational knowledge to ensure objects can be met	Long standing staff have job notes to allow others to do key aspects of work. There is a sharing of information with all staff about the history of the charity and affiliated organisations.
Potential reputational damage issues to the charity and to homeopathy itself	There are set policies for staff, contractors and trustees around actions that could damage the charity. The charity has position statements and media trained key staff to be prepared if there is an emergency where a public response is required.
Appropriate governance to allow the charity to meet its statutory and organisational obligations	Trustees are provided with guidance from the Charity Commission around their responsibilities. Information on the requirements of statutory bodies is shared with all Trustees after appointment during orientation.
IT systems failure	External IT support is secured for all operational IT infrastructure and devices – including the phone system. The firm ensure security of cloud-based systems and provide support to all staff as needed.

Organisational structure

Board of Trustees

Chief Executive Officer
Cristal Skaling-Klopstock

Marketing & Comms Director
Sam Westcott

Business Development Manager
Lucy Godfrey

Clinics Manager
Androulla Pillos-Smith

Operations Manager
Sarah Indranie

Assistant Business Development Manager
Tracey Simmons

Business Administrator
Samantha Scott

Report of the Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Statement of Trustee's responsibilities

The trustees (who are also the directors of Homeopathy UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Appointing Trustees

The method of appointment of Trustees is contained in the governing documents. Trustees are also members of Homeopathy UK's Council and simultaneously guaranteed members of the company.

Before new Trustees are appointed, a review of the Trustee body's skills mix is undertaken and steps taken to recruit new Trustees with skills that fill any gaps. New Trustees are invited to an induction meeting where they receive a comprehensive overview of the charity, its work and governance. Trustees regularly review their need for additional training to effectively fulfil their role. No Trustee has any financial interest in Homeopathy UK, or received any renumeration aside from out-of-pocket expenses.

Financial results for year ending 31 August 2022

Net movement in funds was (£48,212) (2021: (£70,284)).

The total reserves of Homeopathy UK stand at £596,414 (2021: £644,626)

Principal activities of the charity

All activities undertaken by the charity are of benefit to the public. The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit and ensured that the charity's aims and objectives are in line with this guidance.

The year 2021-22 has been one of achievement against the organisation's strategic goals. For example, the charity has increased the number of charitable clinics it provides – or funds through grants – enabling more people to access high quality homeopathic care from registered healthcare professionals.

Over the period, the charity's strategic goals were to:

- Provide clinics, advice and support to enable patients to access homeopathy.
- Educate patients about homeopathy through publications and other information.
- Enhance its digital presence via its website and social media channels.
- Maintain sound governance and financial security.
- Grow its supporter base and increase donations through fundraising and donor cultivation.
- Work with UK and international partners to promote and defend homeopathy.

Pages 5-24 outlines the charity's achievement against plans in more detail.

Independent auditor's report to the members of Homeopathy UK

Opinion

We have audited the financial statements of Homeopathy UK (the 'charitable company') for the year ended 31 August 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 August 2022and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Homeopathy UK's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with

laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano
(Senior Statutory Auditor)

for and on behalf of

Sayer Vincent LLP
Statutory Auditor
Invicta House
108-114 Golden Lane, London
EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Date:

Accounts for 2021-22

Statement of Financial Activities for the year ended 31 August 2022

	Notes	Unrestricted funds £	Restricted Funds £	Total 2022 Funds £	Total 2021 Funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	3	443,066	45,212	488,278	390,555
INCOME FROM CHARITABLE ACTIVITIES	5				
Royalties		-	-	-	783
Services to FoH		-	-	-	3,557
Other - Misc.		1,292	-	1,292	8,279
Clinics		-	12,425	12,425	12,594
Activities for generating funds	4	15,533	-	15,533	17,315
Total		**459,891**	**57,637**	**517,528**	**433,083**
EXPENDITURE ON					
Raising funds	6	58,153	1,178	59,331	67,222
CHARITABLE ACTIVITIES	7				
Increasing public access		140,655	57,637	198,292	203,615
Provision of information		204,934	1,581	206,515	151,835
Research and development		1,756	-	1,756	7,299
Training of healthcare professionals		18,211	-	18,211	180,344
Total		423,709	60,396	484,105	610,315

Statement of Financial Activities for the year ended 31 August 2022 - cont.

	Notes	Unrestricted funds £	Restricted Funds £	Total 2022 Funds £	Total 2021 Funds £
Net gains/(losses) on investments		(55,526)	(26,109)	(81,635)	106,948
NET INCOME/(EXPENDITURE)		(19,344)	(28,868)	(48,212)	(70,284)
Transfers between funds	19	11,372	(11,372)	-	-
Net movement in funds		(7,972)	(40,240)	(48,212)	(70,284)
RECONCILIATION OF FUNDS					
Total funds brought forward		415,009	229,617	644,626	714,910
TOTAL FUNDS CARRIED FORWARD		**407,037**	**189,377**	**596,414**	**644,626**

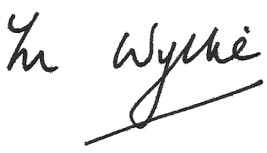
 The notes on page 39-58-form part of these financial statements.

Balance Sheet as at 31 August 2022

(Registered Company No. 00102915)

	Notes	Unrestricted funds £	Restricted Funds £	Total 2022 Funds £	Total 2021 Funds £
FIXED ASSETS					
Tangible assets	13	5,330	-	5,330	5,486
Investments	14	450,952	177,630	628,582	657,926
Total Fixed Assets		**456,282**	**177,630**	**633,912**	**663,412**
CURRENT ASSETS					
Debtors	15	27,511	-	27,511	70,788
Cash at bank and in hand		32,742	11,747	44,489	74,842
Total Current Assets		**60,253**	**11,747**	**72,000**	**145,630**
CREDITORS					
Amounts falling due within one year	16	(109,498)	-	(109,498)	(114,416)
NET CURRENT ASSETS		**(49,245)**	**11,747**	**(37,498)**	**31,214**
TOTAL ASSETS LESS CURRENT LIABILITIES		407,037	189,377	596,414	694,626
NON-CURRENT LIABILITIES	18	-	-	-	(50,000)
NET ASSETS		407,037	189,377	596,414	644,626
FUNDS	19				
Unrestricted funds:					
General Fund				263,456	261,076
Designated				143,581	153,933
				407,037	**415,009**
Restricted funds				189,377	229,617
TOTAL FUNDS				596,414	644,626

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd of May and were signed on its behalf by



Margaret Wyllie, Chairman

3 May 2023

Cash Flow Statement for year ending 31 August 2022

	Notes	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	1	24,383	(108,834)
Net cash provided by/(used in) operating activities		24,383	(108,834)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets		(2,174)	(1,476)
Purchase of fixed asset investments		(155,745)	(109,608)
Sale of tangible fixed assets		-	360
Sale of fixed asset investments		103,183	247,655
Net cash (used in)/provided by investing activities		**(54,736)**	**136,931**
Change in cash and cash equivalents in the reporting period		(30,353)	28,097
Cash and cash equivalents at the beginning of the reporting period		74,842	46,745
Cash and cash equivalents at the end of the reporting period		**44,489**	**74,842**

The notes on page 39-58-form part of these financial statements.

Notes to Cash Flow Statement for year ending 31 August 2022

1. Reconciliation of net expenditure to net cash flow from operating activities

	2022 £	2021 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(48,212)	(70,284)
Adjustments for:		
Depreciation charges	2,329	2,828
Losses/(gain) on investments	81,907	(107,653)
Profit on disposal of fixed assets	-	(103)
Decrease in debtors	43,277	2,407
(Decrease)/increase in creditors	(54,918)	63,971
Net cash provided by/(used in) operations	**24,383**	**(108,834)**

2. Analysis of changes in net funds

	At 1.9.21 £	Cash flow £	At 31.8.22 £
Net cash			
Cash at bank and in hand	74,842	(30,353)	44,489
Totals	**74,842**	**(30,353)**	**44,489**

Notes forming part of the financial statements for the year ended 31 August 2022

Note 1: Statutory Information

Homeopathy UK is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Contents page. The presentation currency of the financial statements is the Pound Sterling (£).

Note 2: Accounting policies

Basis of preparation and assessment of going concern. The financial statements of the charitable company, which is a public benefit entity FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit ensuring it is in line with the Charity's aims and objectives.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Income

Income from donations is included in the financial statements on a receivable basis. Pecuniary and residuary legacies are included when the amounts can be reasonably quantified and the charity has certainty of receipt. All other income is accounted on an accruals basis. Income is stated after trade discounts, other sales taxes and net of VAT.

Resources expended

The charity incurs two main categories of expenditure which are cost of generating funds and charitable activities. All categories of expenditure are accounted for on accruals basis. The cost for generating funds includes fundraising and publicity costs as well as investment management fees. Charitable activities expenditure includes the training of healthcare professionals, provision of information, increasing public access and research and development.

a) Direct costs have been directly allocated against the charitable activity to which they relate.

b) Grants have been directly allocated against the charitable activity to which they relate.

c) Staff costs have been allocated against cost of generating funds and charitable activities on a staff time basis.

d) Similarly, support costs have been allocated against cost of generating funds and charitable activities on a staff time basis.

A breakdown of the expenditure included within support costs is detailed in the notes to the accounts.

Grants awarded

Provision is made for grants when approved by the Trustees and communicated to recipients Grants approved and communicated but not paid at the balance sheet date are included in liabilities.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. Tangible fixed assets with a value of £500 or more are capitalised.

Depreciation

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets, over their expected useful lives.

It is calculated at the following rates:

- Office equipment, fixtures and equipment - 33% reducing balance
- Computer equipment - 33% reducing balance

Taxation status

The organisation as a registered charity does not incur corporation tax and reclaims any recoverable tax suffered on investment income.

Investments

Investments are shown at market value. The unrealised movement in market value from one year to another is taken to the appropriate fund. The market value of investments is determined by reference to stock exchange prices at the balance sheet date. Gains or losses arising during the year are disclosed in the Statement of Financial Activities (SOFA).

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund accounting

General funds are available for use at the discretion of the Trustees in pursuing the general charitable objectives of the charity and which have not been designated for other purposes.Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are created when funds (whether income or capital in nature) are given to, or raised by, the charity for use in a particular area or for a specific purpose only.

Endowment Funds

These are assets, which must be held permanently by Homeopathy UK. The change to the value of the fund are reflected in the SOFA as realised and unrealised gains or losses. The income from the endowment funds is for the promotion of Homeopathy. During the 2021 financial year, with approval from the Charity Commission and former Samuel Goodenough Trust Trustees, this fund, totalling £60,143 at the date of transfer, was reclassified.

Gifts in kind

The charity includes individual gifts in kind where these are worth in excess of £500.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial resources.

Pensions

The company contributes to individual staff's pension schemes, whose assets are maintained separately from those of the charity. The pension charge represents the amounts payable by the Charitable company to the funds during the year. All expenses under the pension scheme are included within unrestricted charitable activities.

Emoluments

The Trustees who are the directors of the company do not receive emoluments for their services nor do contracts of services exist between the Trustees and the Charitable company.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Note 3: Voluntary income

	2022 £	2021 £
Donations and gifts	46,216	89,392
Supporters donations	25,171	35,332
Legacies	416,891	265,831
Totals	**488,278**	**390,555**

Note 4: Activities for generating funds

	2022 £	2021 £
Advertising income	60	200
Investment income	15,473	17,115
Totals	**15,533**	**17,315**

Note 5: Income from charitable activities

	Other- Misc £	Clinics £	2022 Total Activities £	2021 Total Activities £
Services to FoH	-	-	-	3,557
Clinics	-	12,425	12,425	12,594
Other income	1,292	-	1,292	8,279
Royalties	-	-	-	783
Totals	**1,292**	**12,425**	**13,717**	**25,213**

Note 6: Raising Funds

	Direct Costs	Grants	Staff Costs	Support Costs	2022 £ Total	2021 £ Total
COST OF GENERATING FUNDS						
Fundraising and publicity	2,718	-	34,367	17,846	54,932	63,199
Investment management fees	4,399	-	-	-	4,399	4,024
Totals	**7,117**	**-**	**34,367**	**17,846**	**59,331**	**67,223**

The notes on page 39-58-form part of these financial statements.

Note 7a: Analysis of total resources expended

	Direct Costs	Grants	Staff Costs	Support Costs	2022 £ Total	2021 £ Total
COST OF GENERATING FUNDS						
Fundraising and publicity	2,718	-	34,367	17,846	54,932	63,199
Investment management fees	4,399	-	-	-	4,399	4,024
	7,117	**-**	**34,367**	**17,846**	**59,331**	**67,223**
CHARITABLE ACTIVITIES						
Increasing public access	65,003	10,893	80,560	41,834	198,290	203,615
Provision of information	62,215	-	94,978	49,321	206,514	151,835
Research and development	-	-	1,154	599	1,756	7,299
Training of healthcare professionals	-	5,000	8,697	4,516	18,211	180,344
	127,218	**15,893**	**185,389**	**96,271**	**424,774**	**543,093**
Totals	**134,335**	**15,893**	**219,756**	**114,118**	**484,105**	**610,316**

Note 7b: Breakdown of support costs

	2022 £	2021 £
Computer Expenses	19,104	18,568
Depreciation	2,329	2,829
Finance Costs	937	1,300
Governance costs	19,982	7,739
Insurance	3,915	3,134
Loss on Disposal of Fixed Asset	-	(103)
Miscellaneous Expenses	107	210
Office Rental	18,456	21,330
Other staff costs	1,295	1,010
Postage and Stationary	1,456	2,044
Premises Expenses	1,760	(296)
Professional Fees	39,019	43,955
Staff Training	360	239
Storage Costs	2,144	2,669
Telephone	2,958	2,829
Travel Expenses	295	-
Totals	**114,118**	**107,459**

Note 7c: Breakdown of governance costs

	2022 £	2021 £
Audit Fees	9,000	6,090
Accountancy Fees	4,182	1,240
Meeting Expenses	5,281	353
General Expenses CEO	1,520	56
Totals	**19,982**	**7,739**

Note 8: Grants Payable

	2022 £	2021 £
Increasing public access	10,893	10,686
Training of healthcare professionals	5,000	165,000
Totals	**15,893**	**175,686**

The total grants paid to institutions during the year was as follows:		
Faculty of Homeopathy	5,000	165,000
Clinics	4,243	4,157
Totals	**9,243**	**169,157**

Note 9: Net income/(expenditure)

	2022 £	2021 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation - owned assets	2,330	2,828
Finance costs	937	1,300
Governance costs - Auditors remuneration	9,000	6,090
Surplus on disposal of fixed assets	-	(103)

Note 10: Trustees renumeration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

The Trustees received no emoluments during the year (2021: nil).

Reimbursed expenses to 5 trustees totalled £1,523 (2021: £353). All expenses were the reimbursement of travel and meeting related costs.

Note 11: Staff costs

	2022 £	2021 £
Wages and salaries	193,378	210,094
Social security costs	16,547	18,323
Other pension costs	9,831	16,286
Totals	**219,757**	**244,704**

	2022	2021
The average monthly number of employees during the year was as follows:		
Direct charitable activities	5	5
The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was		
£70,001 - £80,000	1	1

The total employee benefits of the key management personnel of the Trust were £87,367 (2021: £86,191).

Note 12: Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Voluntary income	302,663	87,892	-	390,555
INCOME FROM CHARITABLE ACTIVITIES				
Royalties	783	-	-	783
Services to FoH	3,557	-	-	3,557
Other - Misc.	8,279	-	-	8,279
Clinics	-	12,594	-	12,594
Activities for generating funds	17,315	-	-	17,315
Total	**332,597**	**100,486**	**-**	**433,083**
EXPENDITURE ON				
Raising funds	65,963	1,259	-	67,222
Charitable activities				
Increasing public access	108,130	95,485	-	203,615
Provision of information	121,654	30,181	-	151,835
Research and development	7,299	-	-	7,299
Training of healthcare professionals	15,344	165,000	-	180,344
Total	**318,390**	**291,925**	**-**	**610,315**
Net gains on investments	63,765	43,183	-	106,948
NET INCOME/(EXPENDITURE)	77,972	(148,256)	-	(70,284)
Transfers between funds	(100,000)	160,143	(60,143)	-
Net movement in funds	(22,028)	11,887	(60,143)	(70,284)
RECONCILIATION OF FUNDS				
Total funds brought forward	437,036	217,731	60,143	714,910
TOTAL FUNDS CARRIED FORWARD	**415,008**	**229,618**	**-**	**644,626**

Note 13: Tangible fixed assets

	Fixtures and fitting £	Computer equipment £	Totals £
COST			
At 1 September 2021	3,903	25,233	29,136
Additions	-	2,174	2,174
At 31 August 2022	**3,903**	**27,407**	**31,310**
DEPRECIATION			
At 1 September 2021	2,729	20,921	23,650
Charge for year	388	1,942	2,330
At 31 August 2022	**3,117**	**22,863**	**25,980**
NET BOOK VALUE			
At 31 August 2022	786	4,544	5,330
At 31 August 2021	1,174	4,312	5,486

Note 14: Fixed asset investment

	Listed Investements £
MARKET VALUE	
At 1 September 2021	657,926
Additions	155,499
Disposals	(103,183)
Revaluations	(81,660)
At 31 August 2022	**628,582**
NET BOOK VALUE	
At 31 August 2022	628,582
At 31 August 2021	657,926

Note 14: Fixed asset investment - continued

	Listed Investements £
MARKET VALUE	
At 1 September 2020	688,320
Additions	109,608
Disposals	(246,951)
Revaluations	106,948
At 31 August 2022	**657,926**
NET BOOK VALUE	
At 31 August 2021	657,926
At 31 August 2020	688,320

Note 14b: Geographic Asset Allocation

	2022 £	2021 £
UK Fixed interest	49,240	56,842
UK Equities	151,209	194,581
UK Property	39,564	33,994
UK Money Market Instruments	60,000	-
Overseas Fixed interest	18,659	10,263
Overseas Equities	260,582	315,815
Emerging Economies	7,211	8,265
Alternative Assets	42,119	38,165
Totals	**628,582**	**657,926**

Note 14c: Material Investments

	2022 £	2021 £
JP Morgan Fund ICVC Eq Inc	29,274	-
Artemis Fund	38,340	45,845
Goldman Sachs Sterling Liquid Reserves Fund	60,000	33,994
BNY Mellon Fund Newton for Charities	68,199	71,440
Baillie Gifford American W3	-	51,704
Scot Mort Inv Tst Ord	-	40,131

Cost or valuation at 31 August 2022 is represented by:	Listed Investments £
Valuation in 2022	628,582

If had not been revalued would have been included at the following historical cost:	2022 £	2021 £
Cost	499,554	439,402

Note 15: Debtors: Amounts falling due within one year

	2022 £	2021 £
Other debtors	14,035	20,900
Prepayments and accrued income	13,476	49,888
Totals	**27,511**	**70,788**

Note 16: Creditors: Amounts falling due within one year

	2022 £	2021 £
Provisions	-	10,820
Social security and other taxes	8,177	6,759
Grants payable	50,000	50,000
Other creditors	28,990	16,955
Accruals and deferred income	15,623	9,139
Related party creditors	6,708	20,743
Totals	**109,498**	**114,416**

Note 16b: Grants Payable

	2022 £	2021 £
Grants payable at 1 September 2021	100,00	-
Grants not accrued in previous year	4,156	8,313
Grants approved within the current year	47,770	171,530
Grants not accrued in current year	(38,852)	(4,156)
	113,074	**175,687**
Grants paid during the year	**(63,074)**	**(75,687)**
Grants Payable at 31 August 2022	50,000	100,00
Split between:		
Amounts falling due within one year	50,000	50,000
Amounts falling due within more than one year	-	50,000
	50,000	**100,000**

In addition to the amounts committed and accrued noted above, the Trustees have also authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 August 2022 was £38,852 (2021: £4,156), as detailed further in note 20.

Note 17: Leasing agreements

	2022 £	2021 £
Minimum lease payments under non-cancellable operating leases fall due as follows:		
Within one year	4,180	7,980

Note 18: Non-current liabilities

	2022 £	2021 £
Grants Payable	-	50,000

Note 19: Movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
UNRESTRICTED FUNDS				
General fund	261,076	(19,344)	21,724	263,456
Designated	153,933	-	(10,352)	143,581
Totals	**415,009**	**(19,344)**	**11,372**	**407,037**
RESTRICTED FUNDS				
Homeopathic Post Graduate	11,372	-	(11,372)	-
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	72,024	(5,247)	-	66,777
Phillips Memorial	135,603	(23,621)	-	111,982
P Fisher	210	-	-	210
Totals	**229,617**	**(28,868)**	**(11,372)**	**189,377**
TOTAL FUNDS	**644,626**	**(48,212)**	**-**	**596,414**

Net movement in funds, included in the above are as follows:	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
UNRESTRICTED FUNDS				
General fund	459,891	(423,709)	(55,526)	(19,344)
RESTRICTED FUNDS				
Samuel Goodenough Trust	-	(2,006)	(3,241)	(5,247)
Phillips Memorial	-	(753)	(22,868)	(23,621)
Scottish Homeopathic Resarch and Education Trust	15,212	(15,212)	-	-
Blackie Foundation Trust	30,000	(30,000)	-	-
Clinics Appeal	12,425	(12,425)	-	-
Totals	**57,637**	**(60,396)**	**(26,109)**	**(28,868)**
TOTAL FUNDS	**517,528**	**(484,105)**	**(81,635)**	**(48,212)**

Note 19: Movement in funds - continued

Comparatives for movement in funds	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
UNRESTRICTED FUNDS				
General fund	326,130	77,973	(143,027)	261,076
Designated	110,906	-	43,027	153,933
Totals	**437,036**	**77,973**	**(100,000)**	**415,009**
RESTRICTED FUNDS				
Homeopathic Post Graduate	26,372	(15,000)	-	11,372
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	-	11,881	60,143	72,024
Phillips Memorial	180,560	(44,957)	-	135,603
P Fisher	210	-	-	210
Tanner Trust	181	(181)	-	-
Faculty of Homeopathy	-	(100,000)	100,000	-
Totals	**217,731**	**(148,257)**	**160,143**	**229,617**
ENDOWMENT FUNDS				
Samuel Goodenough Trust	60,143	-	(60,143)	-
TOTAL FUNDS	**714,910**	**(70,284)**	**-**	**644,626**

Comparative net movement in funds, included in the above are as follows:	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
UNRESTRICTED FUNDS				
General fund	332,597	(318,389)	63,765	77,973
RESTRICTED FUNDS				
Homeopathic Post Graduate	-	(15,000)	-	(15,000)
Samuel Goodenough Trust	-	(386)	12,267	11,881
Phillips Memorial	-	(75,873)	30,916	(44,957)
Tanner Trust	-	(181)	-	(181)
Scottish Homeopathic Resarch and Education Trust	7,892	(7,892)	-	-
Blackie Foundation Trust	30,000	(30,000)	-	-
Clinics Appeal	12,594	(12,594)	-	-
Hahnemann HouseTrust	50,000	(50,000)	-	-
Faculty of Homeopathy	-	(100,000)	-	(100,000)
Totals	**100,486**	**(291,926)**	**43,183**	**(148,257)**
TOTAL FUNDS	**433,083**	**(610,315)**	**106,948**	**(70,284)**

Note 19: Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
UNRESTRICTED FUNDS				
General fund	326,130	58,629	(121,303)	263,456
Designated	110,906	-	32,675	143,581
Totals	**437,036**	**58,629**	**(88,628)**	**407,037**
RESTRICTED FUNDS				
Homeopathic Post Graduate	26,372	(15,000)	(11,372)	-
Mervyn Madge Fund	10,408	-	-	10,408
Samuel Goodenough Trust	-	6,634	60,143	66,777
Phillips Memorial	180,560	(68,578)	-	111,982
P Fisher	210	-	-	210
Tanner Trust	181	(181)	-	-
Faculty of Homeopathy	-	(100,000)	100,000	-
Totals	**217,731**	**(177,125)**	**148,771**	**189,377**
TOTAL FUNDS	**714,910**	**(118,496)**	**-**	**596,414**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
UNRESTRICTED FUNDS				
General fund	792,488	(742,098)	8,239	58,629
RESTRICTED FUNDS				
Homeopathic Post Graduate	-	(15,000)	-	(15,000)
Samuel Goodenough Trust	-	(2,392)	9,026	6,634
Phillips Memorial	-	(76,626)	8,048	(68,578)
Tanner Trust	-	(181)	-	(181)
Scottish Homeopathic Resarch and Education Trust	23,104	(23,104)	-	-
Blackie Foundation Trust	60,000	(60,000)	-	-
Clinics Appeal	25,019	(25,019)	-	-
Hahnemann HouseTrust	50,000	(50,000)	-	-
Faculty of Homeopathy	-	(100,000)	-	(100,000)
Totals	**158,123**	**(352,322)**	**17,074**	**(177,125)**
TOTAL FUNDS	**950,611**	**(1,094,420)**	**25,313**	**(118,496)**

Note 19: Movement in funds - continued

PERMANENT ENDOWMENTS
Permanent endowments are funds for which only the income from the endowment can be used to fund activities. The principal of the endowment cannot be spent. There are currently no permanent endowments held by Homeopathy UK.

RESTRICTED FUNDS
Homeopathy UK holds restricted funds which are given by donors for particular activities and can only be spent for those activities. The following are the restricted funds held by Homeopathy UK:

Clinics Appeal Fund: are funds raised to support Homeopathy UKís charitable and low-cost homeopathic clinics.

Philips Memorial: The fund is for use in Kent and for the promotion and advancement of homeopathy. Last year the Trustees agreed to provide a grant of £75,000 from the fund to be applied to the promotion work of Homeopathy UK, which includes the investment in new website, clinics and targeted research into public views of homeopathy.

Samuel Goodenough Trust: During the 2021 financial year, with approval from the Charity Commission and former Samuel Goodenough Trust Trustees, this fund, totalling £60,143 at the date of transfer, was reclassified from permanent endowment to restricted. The purpose for this fund is for the furtherance of education, research and promotion of veterinary homeopathy.

Blackie Foundation Trust: is a grant from the Blackie Foundation Trust to support Homeopathy UK charitable and low cost clinics and to help develop educational opportunities through the clinics.

Peter Fisher Fund: is a fund in memory of Dr Peter Fisher for homeopathic research, education and international collaboration.

SHRET (Scottish Homeopathic Research & Education Trust): is a Scottish charity which donated restricted funding to support Homeopathy UK charitable clinics running in Scotland.

The Homeopathic Post Graduate Teaching and Education Fund: The funds have been applied to homeopathic education and teaching.The full amount of the fund being £11,372 has been applied to the grant awarded to the Faculty of Homeopathy.

Mervyn Madge Fund: is for the naming of a section of a library focused on homeopathic pharmacy in memory of the late Christina Brenda Madge.

DESIGNATED FUNDS
Homeopathy UK decided the accounts from 2018-19 going forward would identify designated funds which quantify ongoing commitments into future accounting periods. This is to present a clearer picture of the true levels of unrestricted funds available to the organisation.

The funds are designated for ongoing grant commitments, funding to cover at least 6 months of our charitable clinic operations and redundancy costs in the event the charity needs to wind down unexpectedly.

Note 20: Grant commitments

	2022 £	2021 £
Contracted but not provided for in the financial statements	38,852	4,156

At the year end, the trustees committed to make further grants which totalled £38,852 (2021: £4,156), within the next one to three years. Of these grants, £38,852 is for the purpose of increasing public access.

These grants are contingent on the recipients meeting the various performance-related conditions attached to the grants and therefore are not recognised until these conditions are met. These grants will be partially funded from the charityís unrestricted funds and partially from restricted funds.

Note 21: Related parties

Ultimate controlling party
The Board of Trustees are the ultimate controlling party as set out by the governing document.

(i) The Faculty of Homeopathy
The Faculty of Homeopathy (FoH) is a connected non-profit organisation, with whom Homeopathy UK shares a number of Council Members. The various related party transactions and balances have been detailed below:

Grant Commitment
During the year ended 31 August 2021, Homeopathy UK made a grant commitment of £165,000 to The Faculty of Homeopathy as agreed by the Homeopathy UK Council. This grant was to support the Faculty across a 3 year period, as detailed below:

	2021 £
Year ended 31 August 2021	60,000
Year ended 31 August 2022	55,000
Year ended 31 August 2023	50,000
	165,000

The total grant commitment of £165,000 was recognised as expenditure within the year ended 31 August 2021.

No further grants were awarded to the Faculty of Homeopathy within the year ended 31 August 2022.

Note 21: Related parties - continued

Grants Paid

During the year, the following amounts were paid to the Faculty of Homeopathy in respect of the grant commitment, as detailed above.

	2022 £	2021 £
Grant paid during the financial year	50,000	65,000
	50,000	**65,000**

Grant Liability

At the financial year end, the following amounts were outstanding to the Faculty of Homeopathy in respect of the grant commitment, as detailed above.

	2022 £	2021 £
Due within one year	50,000	50,000
Due more than one year	-	50,000
	50,000	**100,000**

A further £12,500 relating to the 2021-22 Quarter 4 installment is included within Other Creditors.

Shared Costs

Homeopathy UK also cross charged certain office shared costs totalling £Nil (2021: £3,557) within the financial year.

Other Debtor

At the balance sheet date, Homeopathy UK was owed £227 (2021: £1,903) included in Other Debtors in respect of these shared costs.

Support of the Charity

Homeopathy UK have agreed to settle any outstanding debts of The Faculty of Homeopathy where they are unable to meet such obligations.

(ii) The William Kadleigh Memorial Fund

The William Kadleigh Memorial Fund is an unincorporated connected charity whose capital funds are held and managed by Homeopathy UK on behalf of the Kadleigh Committee.
As at the balance sheet date, funds held on behalf of the charity total £966 (2021: £828) and are included within related party creditors.

(iii) Hahnemann House Trust

Hahnemann House Trust is an unincorporated connected charity with Homeopathy UK and Homeopathy UK is the Trustee of the charity. Funds are used to maintain homeopathic artefacts and support homeopathic education and research.

Homeopathy UK also cross charged certain office and staff shared costs totalling £1,292 (2021: £2,925) within the financial year. At the balance sheet date, £702 is included within accrued income (2021: £Nil).

At the year end, the Hahnemann House Trust was owed £5,743 (2021: £19,914) by Homeopathy UK. This balance is included within related party creditors.

The Hahnemann House Trust provided a £Nil (2021: £50,000) grant to support Homeopathy UKís grant commitment to the Faculty of Homeopathy for the training of healthcare professionals.

Note 22: Pension

Homeopathy UK contributes to staff pensions. The majority of staff are enrolled in a statutory pension scheme, however those staff members hired before 2015 have been able to retain their individual defined contribution schemes with 8% of salary being paid by the employer.

The pension cost charge represents contributions payable by Homeopathy UK to these schemes and amounted to £9,809 within the financial year (2021: £16,286). Included within the 2021 pension cost charge were arrears of £5,760 relating to one member of staff.

There were outstanding pension contributions of £1,357 as at 31 August 2022 (2021: £580).

All expenses under the pension scheme are included within unrestricted charitable activities.

Find us online:

www.homeopathy-uk.org

Homeopathyuk

Homeopathy.UK

HomeopathyUK

Get in touch:

Email us: **Info@homeopathy-uk.org**

Phone us: **0203 640 5903**

Write to us:

Homeopathy UK
Hamilton House
Mabledon Place
London
WC1H 9BB

HOMEOPATHY
UK

Homeopathy UK

England & Wales - Charity number 235900

Accounts

HOMEOPATHY UK









Annual Report and Financial Statements

for the year ended 31 August 2021

About Homeopathy UK

We are the United Kingdom's leading homeopathic charity committed to the promotion and practice of homeopathy. We want homeopathy to be available for everyone who needs it and offer affordable high-quality healthcare from our network of charitable clinics. Homeopathy UK also funds research and training for homeopaths and medical professionals.

Our Trustees

Mrs Margaret Wyllie – Chair
Mr John Morgan – Deputy Chair
Mrs Patricia Donnachie
Mr Donald Gunn
Mr Richard O'Quinn
Mr Robert Orchard
Dr Gary Smyth
Ms Elizabeth Tucker

Chief Executive & Company Secretary: Mrs Cristal Skaling-Klopstock
Registered office: Mabledon Place, Hamilton House, London WC1H 9BB

info@homeopathy-uk.org

Registered charity number in England, Wales and Northern Ireland: 235900
Registered charity number in Scotland: SC049515

Company number: 102915 (England and Wales)

Auditors: FKCA Ltd
260-270 Butterfield, Great Marlings, Luton LU2 8DL

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01
A message from our Chair



We're all becoming more adept at online meetings and familiar with the refrain, "You're muted!", with gestures from all and sundry in the virtual meeting to make sure one knows they can't be heard. Homeopathy UK, on the other hand, has not been muted and in the face of challenges has increased the volume to be sure we were heard.

We have continued our work to raise awareness of homeopathy as a positive and extremely helpful addition to people's treatment options, and homeopathic practitioners and pharmacists tell us that they have never been busier.

Our network of clinics is growing steadily and you can read more about each of them elsewhere in this report. We would not be able to offer this service without the generous support of donors, both individuals and trusts, and we are very grateful to all involved. It is no exaggeration to say that the clinics are vitally important to many patients in different parts of the UK.

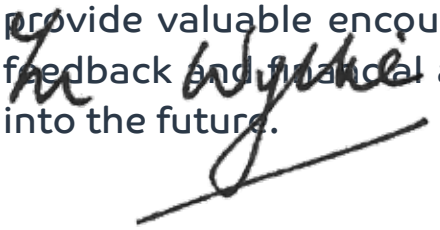
The majority of the clinics are run by members of the Faculty of Homeopathy, and it is hugely satisfying to have this opportunity to work with them for the benefit of the public. Our organisations have always been closely linked and our symbiotic relationship is a perfect example of patients and health professionals (doctors, nurses and pharmacists) coming together to allow the public to experience homeopathy and increase the demand for a gentler and more patient-centred, individualised approach to healthcare.

Our presence in Europe is assured, thanks to our active involvement with the European Federation of Homeopathic Patients' Association. In addition, myself and H-UK's CEO sit on the Council of the European ▶

Committee for Homeopathy (which is the membership body for medical doctors who practice homeopathy). Our involvement with these groups has given us the chance to be participants and leaders in communication projects which aim to shift the public's perception of homeopathy. The more we work together across the EU and globally, the better our chance of progress.

A further exciting European development is the increase in awareness of the possibilities for using homeopathy in agriculture. UK vets have been at the forefront of this movement, but it is now being extended from farm animals to include treatment for diseased crops. Agrohomeopathy has much to offer and has already proved successful in countries where modern agrichemicals are beyond the budgets of struggling farmers. Homeopathy can offer an effective and inexpensive alternative and, more importantly, one which will not pollute the soil or the environment. Homeopathy is a sustainable, ecological treatment, whether for human, animal or plant patients.

All of our good work could not, of course, happen without the support of our dedicated staff who carry out the wishes of the trustees. Without them, none of this would be possible and we are aware of the extra burdens of care that many of them have had to carry because of the ongoing pandemic. We thank them and each of our trustees for all the time and energy they give to H-UK. Our patrons, loyal friends and supporters provide valuable encouragement, and we thank you all for the positive feedback and financial assistance which enables H-UK to move forward into the future.



Margaret Wyllie

02
Our vision and mission

Our vision

Every person in the UK understands the potential for homeopathy and is able to access high-quality homeopathic care from registered healthcare professionals.

Our mission

To build greater awareness and use of homeopathy as an effective healthcare choice by:

- promoting the value of homeopathy and its practice by statutorily regulated healthcare professionals
- promoting the study of and training in homeopathy
- promoting research into homeopathy that will make an impact.

03
Report of the Trustees

Report of the Trustees

The Trustees acting for the charitable activities of Homeopathy UK submit their report and financial statements for the year ended 31 August 2021, which have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (2015) and the Companies Act 2006. The Trustees, who constitute the Council of Homeopathy UK, are listed on page 2.

Status

Homeopathy UK (formerly known as the British Homeopathic Association) is constituted by the Memorandum of Association dated 10 April 2019 and the Articles of Association dated 10 April 2019 and is a registered charity (number 235900) with the Charity Commission and number SC049515 with OSCR in Scotland and a company limited by guarantee not having any share capital (company number 102915). Every member of Homeopathy UK undertakes to contribute such an amount as is required (not exceeding £1) to the company's assets if it should be wound up while he or she is a member of the company or within one year of ceasing to be a member.

Statement of Trustees' responsibilities

The Trustees, who, in accordance with the Companies Act 2006, are also directors of Homeopathy UK, are responsible for preparing the financial statements in keeping with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements the

Trustees are required to:

- select suitable accounting policies and then apply them consistently while observing the methods and principles of the SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare financial statements on the going-concern basis (unless it is inappropriate to presume that the charitable company will continue in business).

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps to prevent and detect fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware
- the Trustees have made every effort to familiarise themselves with all relevant audit information and to establish that the auditor is aware of that information.

Trustees

The method of appointment of Trustees is contained in the governing documents. Trustees are also members of Homeopathy UK's Council and simultaneously guarantee members of the company.

Before new Trustees are appointed, a review of the skills mix of the Trustee body is undertaken and appropriate measures taken to recruit new Trustees with skills that will fill any identified gaps. New Trustees are invited to attend an induction meeting and receive a comprehensive overview of the charity, its work and governance. Trustees regularly review their need for additional training to fulfil their role.

The names of those Trustees who served during the year are listed on page 2. No Trustee had any financial interest in Homeopathy UK. No trustee has received any remuneration, aside from out-of-pocket expenses, from Homeopathy UK.

Results

Net movement in funds was (£70,285) (2020: £348,413). The total reserves of Homeopathy UK (including permanent endowments) stand at £644,626 (2020: £714,911).

Principal activities of the charity

All activities are undertaken by the charity to be of public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit ensuring it is in line with the charity's aims and objectives.

The year 2020-21 has been a year of achievement against the organisation's strategic goals, despite the challenges presented by the ongoing pandemic. The charity continues to increase the number of charitable clinics it provides – or funds through grants – enabling more people to access homeopathic care at this critical time.

To ensure that the charity meets its objectives, our strategic goals over the period were to:

- assist patients in accessing homeopathy through the provision of clinics, advice and support
- enhance the organisation's digital media presence
- maintain sound governance and financial security to deliver strategic goals during the Covid-19 crisis
- work with allied organisations to promote homeopathy
- continue to promote high-quality research in homeopathy
- build the supporter base and donations through increasing fundraising activities and donor cultivation.

Section 4 outlines the charity's report of achievements against its plans in more detail.



"In terms of day-to-day maintenance and supporting orthodox medicine, homeopathy is an absolute no-brainer. I know when I feel out of kilter and when I do, I take my remedy for a few days. It just rights me."

— Cathy Shipton, actress

04 Achievements against our plans

4.1 Making homeopathy available to all

Our clinics

Homeopathy UK operates an established, thriving network of charitable clinics and continues to provide new clinics in areas of need. Our clinics are delivered by accredited Faculty of Homeopathy members and practitioners registered with the Society of Homeopaths and the Alliance of Registered Homeopaths. Our clinics operate on average six hours a month.

The clinics enable us to meet a number of key objectives for both the public and for education and research.

Public:
To provide access to high-quality homeopathic care regardless of income, and access to healthcare where NHS services may not be available.

Education & Research:
To provide clinical experience to practitioners who are training and to collect clinical data.

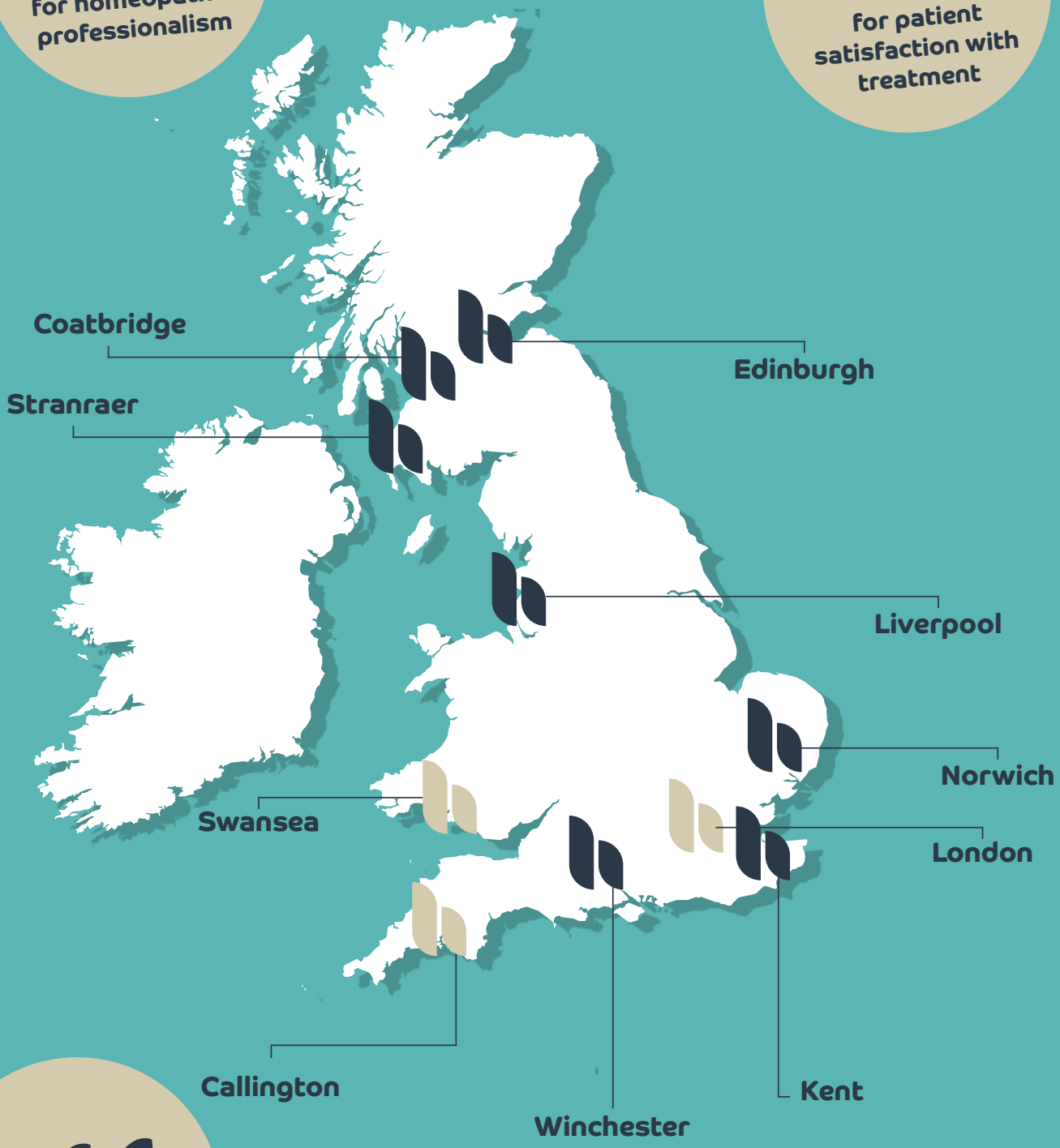
Homeopathy UK charitable clinics:

Our established clinics were reconfigured at the start of the Covid-19 pandemic, offering patients virtual appointments. Due to repeated lockdowns and social distancing restrictions, the clinics continued to operate on this basis, providing care to patients at a time when they needed it most.

In addition to keeping our established clinics operational, we opened three new clinics in Kent, Stranraer and Coatbridge. These clinics are operated on the same basis as the established ones.

5/5
average rating for homeopath's professionalism

4.9
for patient satisfaction with treatment



544
appointments

We currently fund seven charitable clinics, three of which are grant-funded.

— Grant-funded clinics

Norwich:
The Norwich clinic is provided free of charge by Dr Michel Ragoo, a Faculty of Homeopathy member. The clinic operates twice a month with appointments spanning half a day and continues to be highly successful. Over the year, we also established a further clinic on a fortnightly basis for patients who required longer-term treatment than the five appointments allowed under our current guidelines.

Liverpool:
Our Liverpool Homeopathy clinic, provided in partnership with the North West Friends of Homeopathy, has continued to be in great demand.

This clinic provides very low cost (£20 for an initial consultation; £10 for a follow-up) appointments with experienced homeopaths. The clinic is offered for a half-day every Wednesday and the homeopaths involved include Dr Hugh Nielsen (Faculty of Homeopathy), Ms Emma McEvoy (Alliance of Registered Homeopaths) and Mr Robin Grenfell-Cowan (Society of Homeopaths). Our original plans to provide teaching/observation opportunities during the period were not realised due to the impact of the Covid-19 lockdowns and social distancing restrictions.

Edinburgh:
Our Edinburgh clinic is delivered by Faculty of Homeopathy member and nurse Ms Karen Hooten and provided clinics three half-days a month, plus a further virtual clinic in order to support and increase patient access to homeopathy. Due to the pandemic we have increased our geographic area and the clinic continues to be in great demand.

Winchester:
This clinic is provided by Dr Tim Foster, a Faculty of Homeopathy member, and runs twice a month from premises at The Natural Practice. Following the partial return of this clinic to face-to-face appointments earlier this year, we are continuing with a mixed model of both virtual and in-person consultations. The clinic is well established in the area and usually fully booked.



"My time with the Norwich clinic felt like part of a healing journey where I was being held and cared for. Being listened to by Dr Raggoo was so outstanding. The care was exceptional and the whole experience had a very positive impact on me which I still feel the benefits of today. I'd go back to homeopathy without hesitation and would definitely recommend it to others."

— Jane, Norwich clinic patient

New clinics

Coatbridge:
This clinic opened at the end of the year, in August 2021. It is run by Faculty of Homeopathy member Dr Clare Willocks and will run once a month for three hours, increasing to two three-hour sessions a month as demand builds. The clinic will be offered virtually at first but we aim to secure premises in Coatbridge for local patients who prefer to see their practitioner face to face.

Kent:
Our Kent clinic also opened in August 2021. This clinic is run by another Faculty of Homeopathy member, Ms Wendy Scrase, who is an experienced homeopath and nurse. The clinic will initially be offered virtually and in 2021-22 a location in Kent will be found for direct patient contact.

Stranraer:
This clinic opened for virtual appointments in late January 2021 and is headed up by Ms Elaine Hamilton, a Faculty of Homeopathy member and nurse. In line with our other newly established clinics, this service has gradually grown in popularity and continues to have an excellent rate of follow-up appointments.

Grant funded clinics:

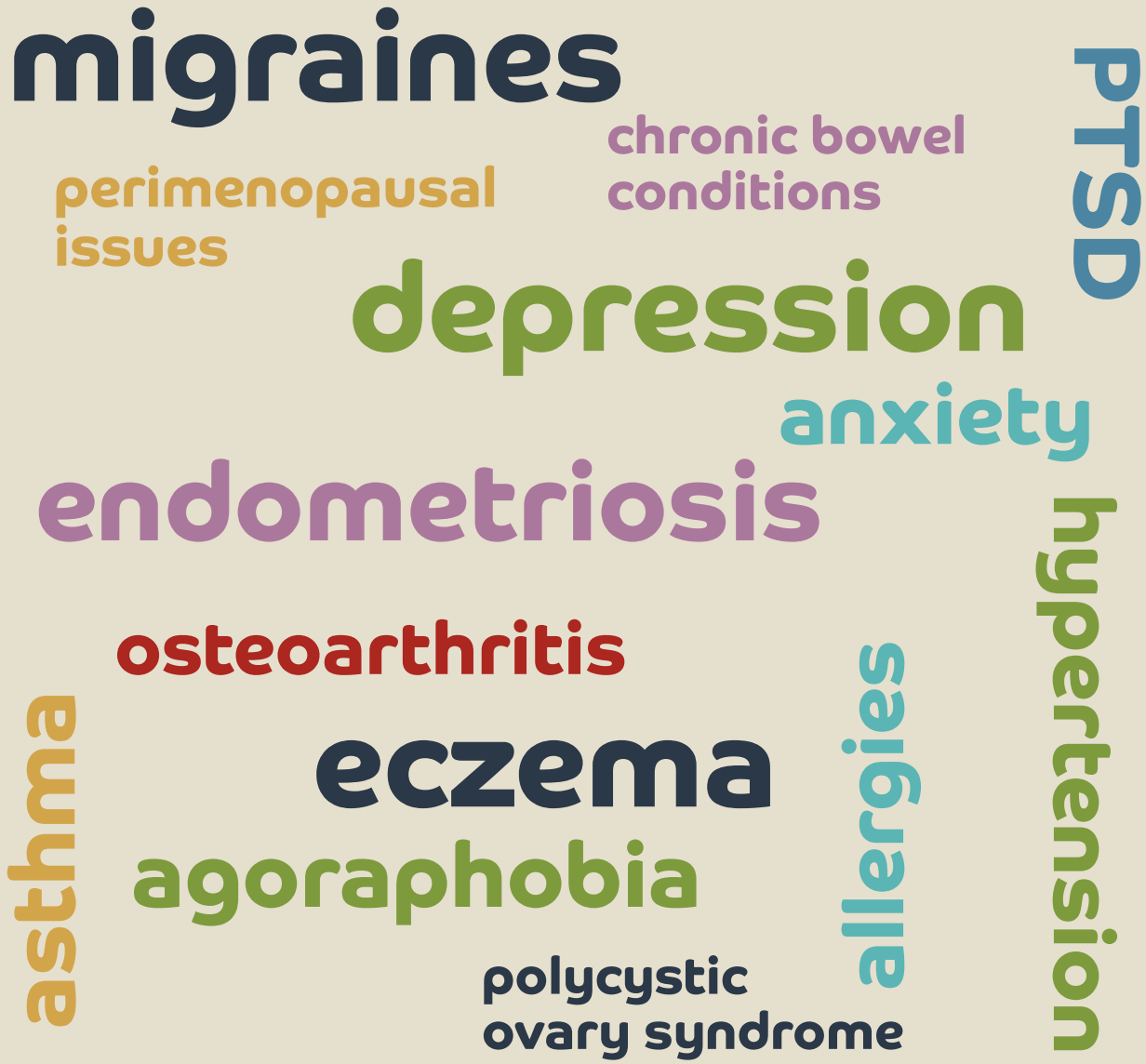
Swansea:
We have funded a clinic for asylum seekers and refugees run by Faculty of Homeopathy member Dr Noel Thomas. The clinic had to suspend activities during the lockdowns but recommenced activity during summer 2021. It continues to offer a service to some of the most vulnerable members of the community.

Cornwall – Battling On:
This clinic is run in association with the charity Battling On which supports members of the Armed Forces who are struggling to make the transition to civilian life. The pilot project was extended thanks to the success of the clinic which proved of enormous benefit to a vulnerable ▶

group of veterans. The clinic is run by Mr Ian Webster, a very experienced Alliance of Registered Homeopaths member, and the feedback from the veterans is immensely positive.

South East London – The Garden Clinic:
We support an inner-city service for vulnerable people in South East London. The Garden Clinic is run from a yurt in community garden in Glengall Wharf in Peckham by experienced homeopaths Rix Pyke and Dido Kitching both registered with the Society of Homeopaths.

Data collected from the clinics show that patients are seeking help for both chronic conditions and acute problems such as:





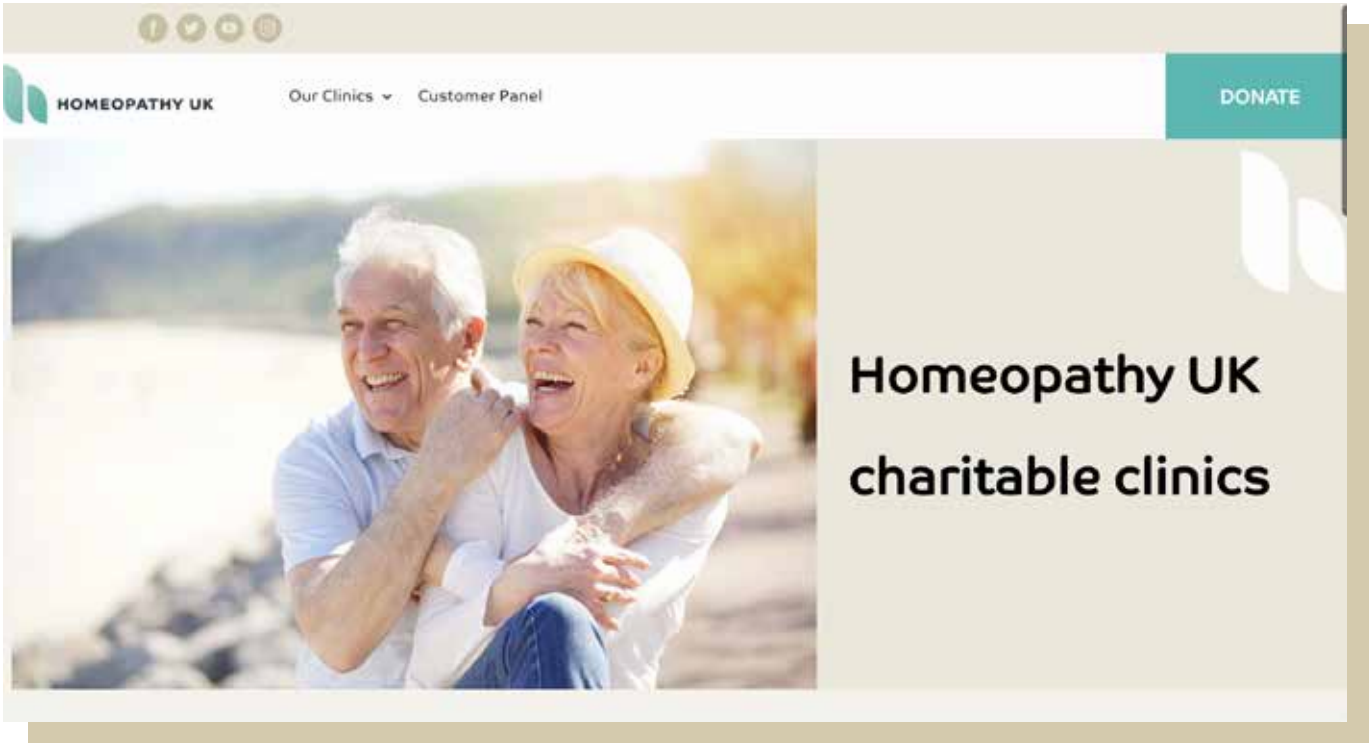
I started seeing Rix and Dodo for help with a number of different physical and emotional issues and I've been amazed and delighted by the results. They are both wonderfully supportive and I've recommended them to all of my friends and family!"

— Danielle, patient at The Garden Clinic

4.2 Spreading the homeopathy message

Our website

Most people visit www.homeopathy-uk.org for two reasons – to discover how homeopathy can help them, or to find a local homeopath. Our most popular pages are the Find a Homeopath search tool and our Conditions Directory which lists a range of common health problems that respond well to homeopathic treatment.

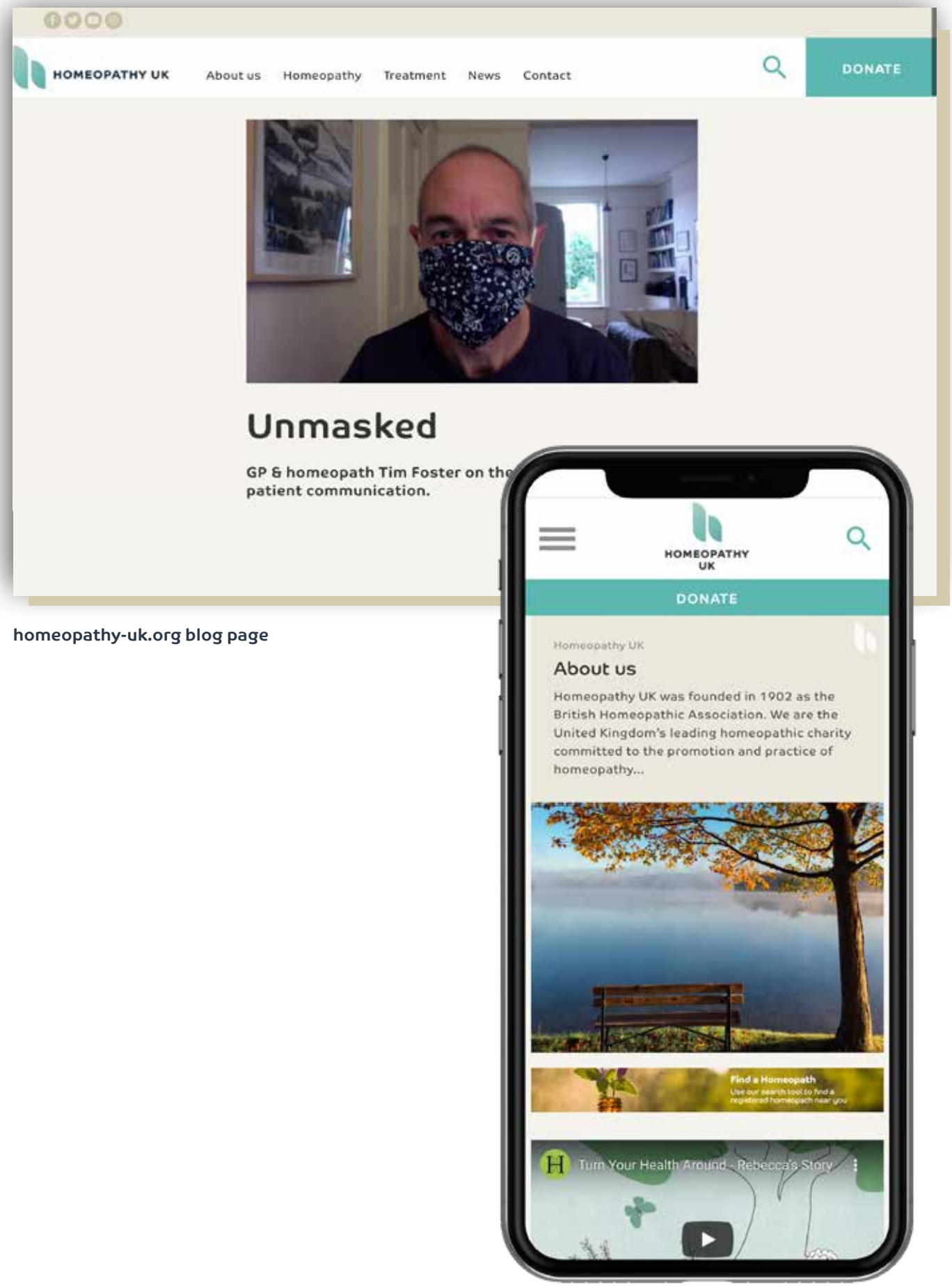


homeopathy-uk.org homepage

The “Our clinics” section of the H-UK website provides information about all of our charitable clinics and the practitioners who work there. A new “Book Appointment Now” function is available for some clinics, enabling patients to make their appointments online, instead of by phone or email.

A new blog section launched on our website in Autumn 2020. The first post was a guest blog by Dr Tim Foster at our Winchester clinic in which he described the challenges – and occasional advantages – presented by online consultations.

We continue to work on regular content updates and improved functionality to ensure that visitors can quickly and easily find the information they need.



homeopathy-uk.org blog page

Our year online



22,767

Facebook likes



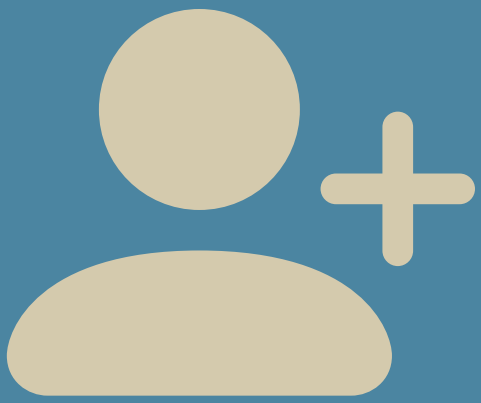
238,872

new website users



2,495

Instagram followers



10,200

Twitter followers

Patient testimonials

Many people are introduced to homeopathy through a word of mouth recommendation, so patient testimonials remain one of the most compelling ways to spread the homeopathy message.

Our regularly updated “Homeopathy Stories” section features stories from real-life patients about how homeopathy helped them manage or treat a range of acute and chronic conditions.

These powerful stories are regularly shared across our other communication channels, such as Health & Homeopathy magazine and social media.

Social media remains central to our communications programme as it encourages people to visit our website and find out more about homeopathy. Finding new patient stories which resonate with people of all ages will continue to be a key focus of our communications work.







“I’m just so delighted Monty is still with us – I count my blessings every day. My experience of homeopathy has been wonderful and I will shout about it from the rooftops every day.”

— Sue Maclennan, owner of Monty

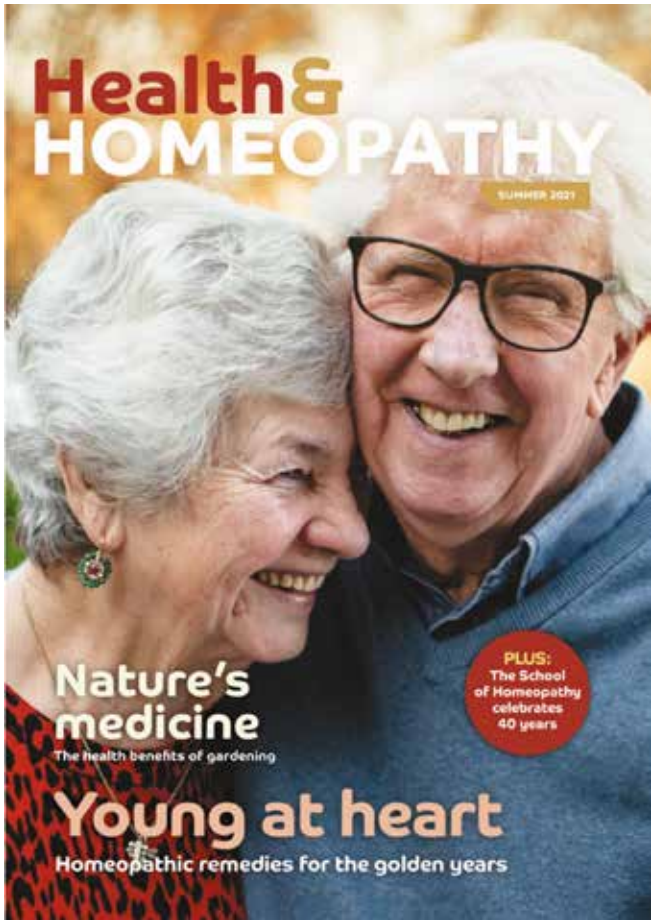
Our publications

Homeopathy UK's magazine Health & Homeopathy remains an important way of spreading the homeopathy message. A high-quality, 32-page publication, H&H has the feel and content of a glossy lifestyle magazine and is published three times a year – Spring, Summer and Autumn/Winter. The magazine is available exclusively to our supporters and is also distributed to our clinics and other partners.

As well as information about homeopathy, the magazine focuses on a range of other topics that will be of interest to the readership. Each issue has its own theme (eg: The Pets Issue, The History Issue) and regular features include news, remedies of the season, interviews and book recommendations.

We are working on a digital edition of the magazine which will be hosted on our website. This will enable us to make the content available to an even wider audience and boost our supporter base.







Porcelain bust of Hahnemann, with inscription under left shoulder, copied from a sculpture by German artist, Anton Dietrich.

The Hahnemann House Trust

As well as working to secure the future of homeopathy, we also play a key role in preserving the legacy of this remarkable medicine and its founder Dr Samuel Hahnemann. Homeopathy UK is trustee of the Hahnemann House Trust (HHT), a charity founded in 1967 (registered charity number 252702). The HHT houses a unique collection of letters, books and personal artefacts belonging to Dr Hahnemann which can be viewed free of charge in a virtual museum at www.hahnemannhouse.org.

Most of the collection was donated by the sons of Peter Stuart, a lay homeopath who studied with Dr John Epps, one of the earliest followers of Hahnemann. Peter bought a number of Hahnemann's belongings when they came up for sale in 1878 and the collection has been added to over the years through legacies, or items bought through donation to the HHT.

Today, the collection ranges from a book archive to Hahnemann's mahogany bed, paintings, photographs and jewellery. It even includes a drawing of Hahnemann's death mask – a cast made of his face when he died – as well as a jewellery chain made from what is believed to be Hahnemann's own hair.

In addition, the museum houses items owned by other key figures from homeopathy's past, including a machine for making high potency remedies dated from 1878. Another exhibit is an early sphygmograph – the precursor to the modern blood pressure monitor – invented in 1882 by homeopathic doctor Dr Robert Dudgeon.

Hahnemann House
TRUST

Our partnerships

This year we have continued to collaborate with sector colleagues via the 4Homeopathy coalition. In particular, we have worked hard to ensure that there is consistent messaging around Covid-19 and the role of homeopathy in the context of the pandemic.

10-16 April
Homeopathy Awareness Week 2021

Homeopathy Awareness Week is an annual activity which promotes homeopathy to a wider audience, as well as engaging the professional homeopathic community.



This year, member organisations shared information across social media outlining some of the ways homeopathy can help boost physical and emotional wellbeing. Central to this was an online campaign to promote a specially commissioned animation entitled "This is Homeopathy!" – an imaginative depiction of three real patients sharing their positive experiences of homeopathy - Atul (family health), Rebecca (eczema and allergies) and Mary (dog health). The film was shared online via 4H member organisations, who encouraged their supporters to post it on their own social media accounts. 4H also ran a digital advertising campaign to boost the reach of the video, which had delivered 66,345 impressions, 563 clicks and 2,914 views by the end of the campaign. ▶

As well as promoting the animation, Homeopathy UK also invited several homeopaths to take part in short video messages which were shared extensively across social media. As well as offering tips on managing anxiety and stress during lockdown, the videos provided practical advice on a range of issues, including family First Aid, allergies and the immune system.

Homeopathy and Covid-19

As a result of enquiries from the public about homeopathy and Covid-19 during the first lockdown, we produced a joint statement with the Faculty of Homeopathy entitled “Homeopathy and vaccination are separate issues”. Whilst stressing the importance of following UK government guidance, we highlighted that homeopathy has a long history of supporting patients with influenza-like symptoms. In addition, we pointed out that doctors around the world were successfully using homeopathy alongside conventional medicine to treat the symptoms of Covid-19. The statement remains a popular destination page on our website.

The ongoing pandemic has also presented some further challenges in the form of negative media articles about homeopathy, some of which originated from social media posts.

In order to offset a potential reputational risk, we wrote to all practitioners involved with our charitable clinics – together with a copy of our Social Media Policy – urging caution and restraint when posting on social media.

The Advertising Standards Authority (ASA)

The ASA investigated a complaint made about the wording in the Condition Directory of our website.

It was very unusual for Homeopathy UK to receive such a complaint and it was the first time our website became subject to an ASA enquiry. We have taken this complaint seriously. The main complaint related to articles in the Conditions Directory section of the Homeopathy UK site where doctors and other medically trained professionals share their experience of how homeopathy can help depression, diabetes, infertility, psoriasis and asthma. The ASA informed us that the complaint was based on the premise that the articles "discouraged essential treatment for conditions for which medical supervision should be sought".

The idea that, after reading our website, someone might decline essential medical treatment is as troubling as it is unlikely. Not least because we know the people who visit the site to be discerning and intelligent people who are able to make informed choices about their own healthcare.

We highlighted the fact that the articles in question are all written by highly trained medical professionals registered with the General Medical Council as well as additional registering bodies associated with their specialism. Far from discouraging essential treatment, these articles show how registered health professionals used homeopathy alongside conventional medicine to offer patients additional therapeutic opportunities.

Whilst H-UK adhered to the ASA's ruling, we shared our views publicly via a statement on our website. The post was read over 1,600 times in the first 5 days following publication. The post closed with the apt words which sums up Homeopathy UK's stance, "whatever the obstacles, we remain committed to spreading accurate information about homeopathy, defending patients' rights and providing access to treatment where it's most needed."



Homeopathy UK
May 20 ·

A message from our Chief Executive regarding a complaint upheld by the Advertising Standards Authority about articles on our website:
http://ow.ly/2oFy50EQibL #healthcare #patientchoice #CAM



Working with international colleagues

The practice of homeopathy by doctors and other health professionals is under threat in a number of countries around the world, resulting in serious challenges to patient rights.

By working collaboratively with international partners, we aim to meet the shared objective of supporting nations where homeopathy is under threat and ensure that patients can retain access to homeopathic medicine.

We are members of EFHPA (European Federation of Homeopathic Patients' Associations). H-UK CEO Cristal Skaling-Klopstock sits on their council and is the organisation's liaison with The European Committee for Homeopathy.

The European Committee for Homeopathy (ECH) represents organisations across Europe that represent homeopathic doctors. Both Cristal and Margaret Wyllie (H-UK Chair) sit on the ECH Council. Margaret is co-coordinator of the ECH's Documentation sub-committee.

Both organisations have been working hard to improve homeopathy's reputation in the media. This has been achieved by sharing patient stories, as well as promoting new research focusing on the benefits of an integrated healthcare approach – One World, One Health – a world with healthier people integrating natural approaches with mainstream healthcare, creating better health outcomes and being kinder to the planet. The issues of sustainability and antimicrobial resistance mean that governments need to look at all approaches to healthcare management to achieve the best outcome for all. Homeopathy is an important part of the solution and these European bodies are working hard to communicate that message.

4.3 Supporting research & training

Supporting research & training

Since 2016 Homeopathy UK has awarded grants to support research and help build the growing evidence base into homeopathy. Our Grants Committee did not meet to review applications in 2021. The charity decided that given Covid and uncertainty around ongoing funding, the application process would be closed for 2021. However, grants were still paid to projects accepted in prior years. One such project was a review of Arnica which has been completed. We anticipate the results of this work will be published in the coming year.

The Homeopathy UK website outlines some of the key research into homeopathy together with a database that can be searched by medical condition. In addition, data is being collected from all our charitable clinics which will be analysed to provide meaningful clinical information.

It is our vision that everyone in the UK can freely access homeopathy under the supervision of a qualified medical practitioner. Homeopathy UK is focussed on ensuring that more doctors, nurses, vets, pharmacists, midwives, and other healthcare professionals are trained in homeopathy. In order to do this we work closely with the Faculty of Homeopathy, incorporated by an Act of Parliament in 1950 to ensure educational and professional standards in homeopathy for healthcare professionals.

Over the year we have provided funding to the Faculty to increase the number of health professionals undertaking training through events, virtual teaching and lectures. It is equally important to ensure those healthcare professionals currently integrating homeopathy into their practice are active and able to provide homeopathy. Member events online during the pandemic have kept homeopaths practising and connected to colleagues. Homeopathy UK's charitable clinics are provided by Faculty of Homeopathy members, so it is critical for the future of our clinics that practitioners retain membership and stay up to date with CPD and other professional obligations. Sadly, due to restrictions, the Faculty's Congress was unable to go ahead. The Congress has been rescheduled and will take place online in late 2021. Initial attendance figures from across the globe are very positive.

4.4 Fundraising to support our aims

Fundraising to support our aims

We are very grateful to the many donors and organisations that support our charity. Over the year the charity benefitted from generous legacies, grants, and ongoing support from the public. We receive no government funding to aid delivery of care through our charitable clinics and every donation toward the clinics helps make them sustainable into the future.

Homeopathy UK has been exceptionally fortunate to receive legacies to continue our work over the years. This year legacies represented a considerable percentage of our income at 61% (2020: 38%). Over the year we received a total of £265,831 (2020: £124,199) in legacy income which is integral to maintaining our operations. We are very grateful to Renza Virginia Ursella, Peter Slann, Pauline Parsley, Keith Paget, Sheila Onslow Marks and June Barbour for honouring us in their wills.

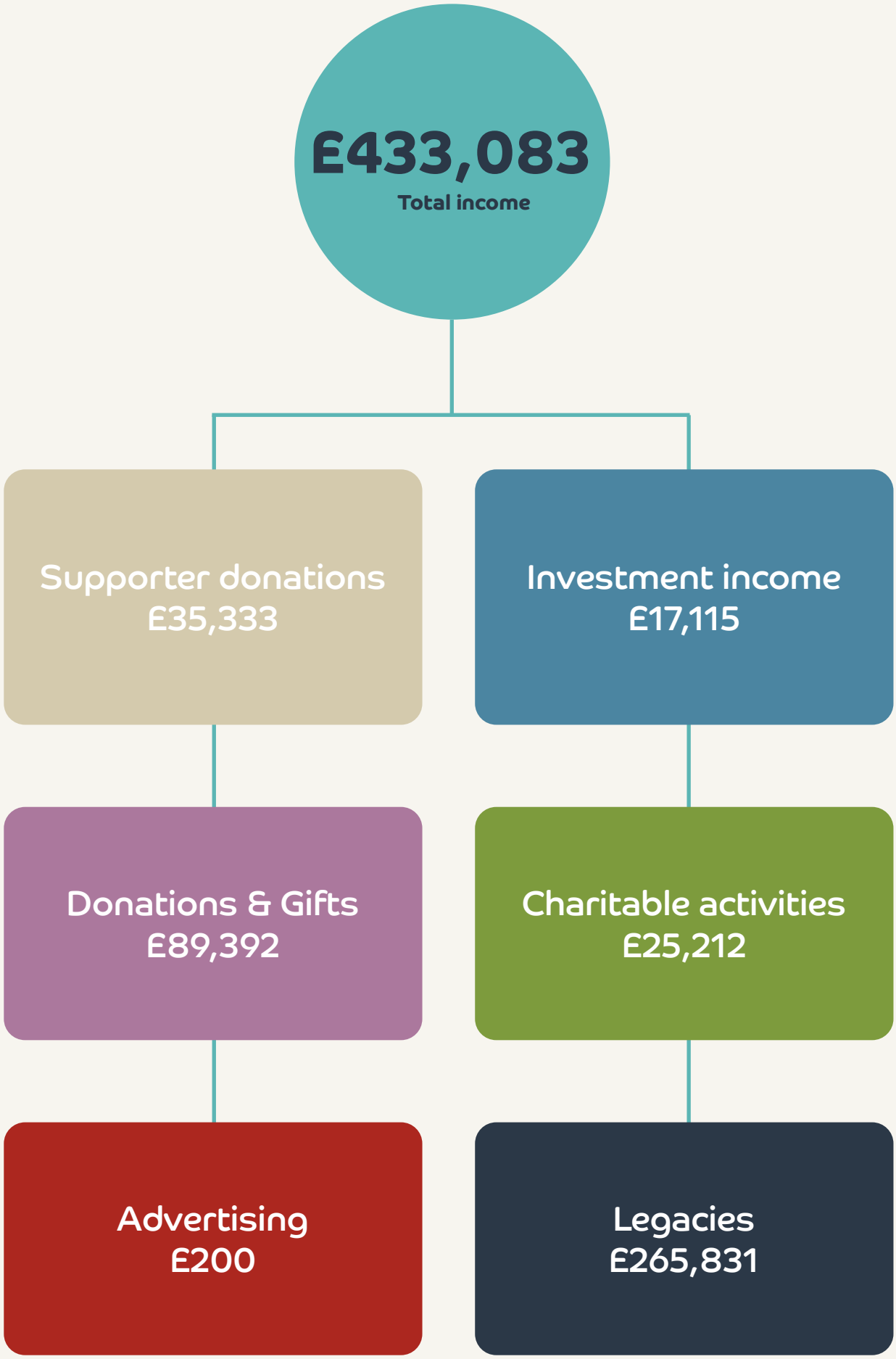
We are also extremely grateful to our individual donors who provided £35,333 (2020: £22,957) in ongoing funding. Over the year we have received grants to the organisation to support all aspects of our work. We would like to express our gratitude to the Blackie Foundation Trust, Scottish Homoeopathic Research & Education Trust, Northwest Friends of Homeopathy and Honeyman Gillespie Trust for their support.

Future developments

The next year is set to be a productive year for the charity. Activities will include:

- growing our network of charitable clinics throughout the UK
- engaging with new audiences and in particular younger people
- growing numbers of supporters and donors through virtual and online activities
- helping to educate and encourage more healthcare practitioners to train in homeopathy
- increasing the funding and number of donors to the organisation to enable growth and long-term stability of the charity and fulfilment of its aims.

Financial review



Corporate governance

The Trustees, acting as the Council for the charity, meet four times a year to consider the performance of Homeopathy UK against its business plan, to consider matters specifically reserved for their attention as laid down in the governing documents and to direct the executive officers of the charity as they consider appropriate. They also hold an additional meeting during the year to focus attention on overarching strategy and planning for the organisation.

There are four active committees of the Council of Trustees. The Finance Committee advises Council on financial matters, including the appointment of financial advisers and guidance on financial controls. The Grants Committee reviews grant applications and makes recommendations to Council in regard to funding. The Communications & Marketing Committee advises Council on Communications and Marketing matters, including print and digital communications. The Business Development Committee advises Council on fundraising matters and recommends activities to undertake.

In addition, the management team of Homeopathy UK, led by the Chief Executive (CEO) and comprised of the Marketing & Communications Manager, Clinics Manager, Operations Manager and Business Development Manager, meets regularly to discuss and implement strategic issues as directed by the Trustees and to monitor and control the performance of the charity on the authority delegated by the Trustees.

Organisational structure

There are five staff members, three of whom are part time.

Reserves policy

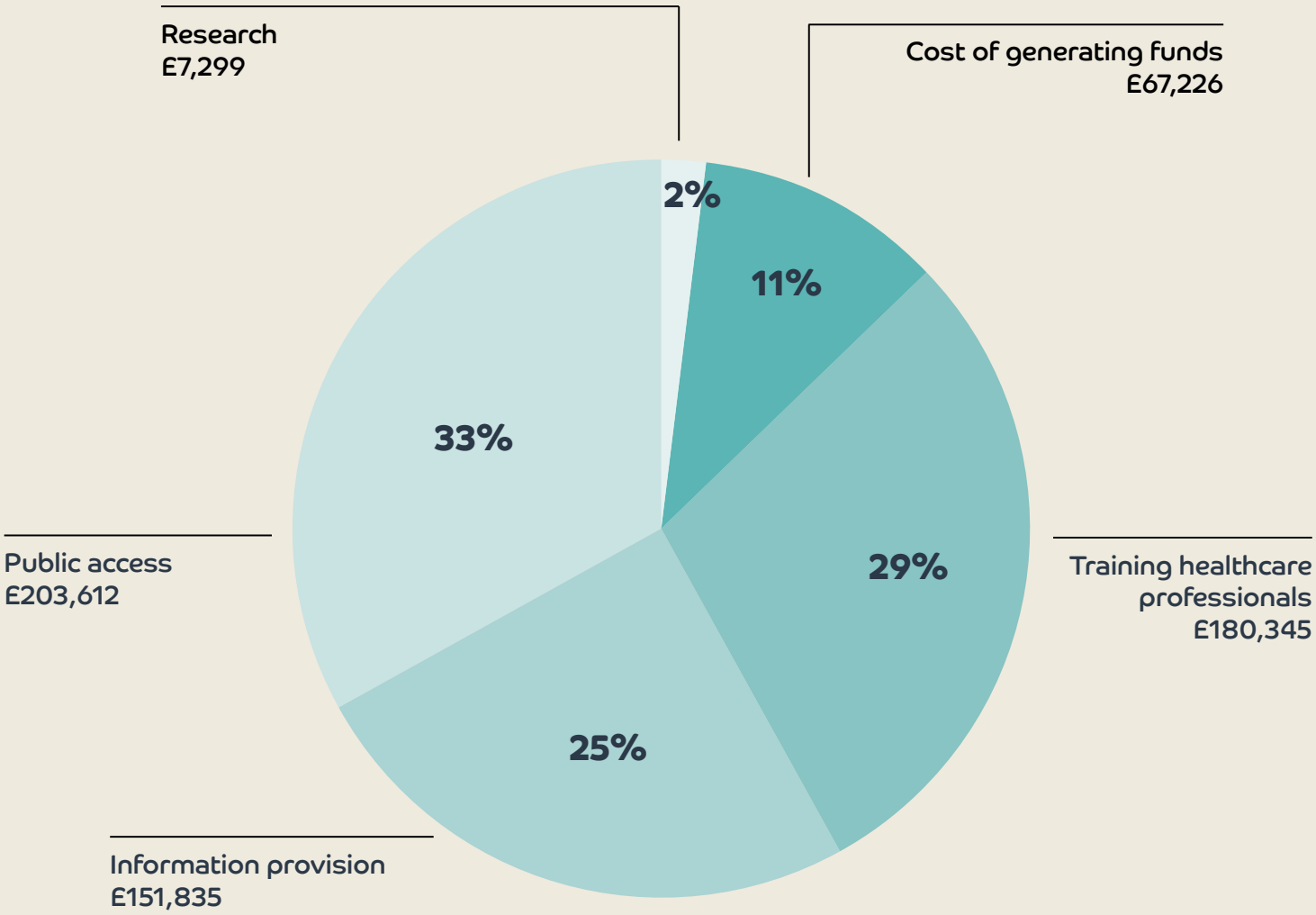
The charity relies on fully funding its planned level of activities from either legacies and donations or retained reserves. Since legacy income is very unpredictable in both amount and timing, the Trustees have formed the view that it would be prudent to maintain reserves at a level which would support activities for the charity for a year going forward.

Homeopathy UK determines an operating deficit by deducting sustainable income from the cost of its planned activities' level for the 12 month period. It ensures that sufficient reserves are retained by the organisation to meet this operating deficit. In this way planned increases or enforced decreases in activity levels can be managed smoothly.

Free reserves are those funds which are unrestricted and not designated to a particular purpose and can be freely used to pay for day-to-day operations. The level of free reserves at the end of 2021 was 261,075. The forecasted operating deficit for the next year is (£261,776) which is approximately 100% of the unrestricted funds held. Designated funds of £153,000 are held to ensure the charity has funding for ongoing grant commitments, clinic operations and redundancy costs in case the charity must in an unanticipated emergency wind down.

Restricted funding is used where appropriate against expenditure that meets the purposes of the funds.

Graph of expenditure



£610,317
total expenditure

Grant-making policy

In 2015-16 Homeopathy UK started accepting grant applications for future funding. The grant-awarding policy and application is publicly available on the organisation's website. Over the period £175,687 was spent toward grants and another £4,156 was allocated to projects which are ongoing or will start in 2021-22 which the Trustees agreed to fund.

Faculty of Homeopathy

Much of the charity's work is closely connected with the Faculty of Homeopathy, whose members support Homeopathy UK by providing their professional expertise. The Faculty is the only professional body that represents statutorily registered healthcare practitioners – doctors, dentists, nurses and midwives, pharmacists, podiatrists and vets – qualified in homeopathy.

It ensures the highest standards of homeopathic training, education and practice. The organisation has about 500 members who use homeopathy and find the quality of their patient care and professional satisfaction has been improved by learning about and using homeopathy in their daily work. It is also the leading authority on homeopathic medicine, working to convince government, the medical establishment and decision-makers of the need for homeopathy to be fully integrated in healthcare systems in the UK and worldwide.

Risk management

The Association reviews key risks at every meeting and regularly reviews a full schedule of risks. Significant risks addressed at each meeting focus on issues of financial security of the charity, appropriate staffing and retention of organisational knowledge to ensure Homeopathy UK meets objectives, issues that could do reputational damage to the organisation and homeopathy itself, and appropriate governance to allow the charity to meet statutory and organisational obligations.

Employees

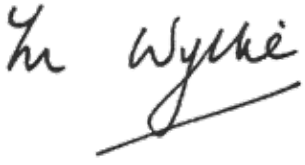
Homeopathy UK is committed to equal opportunities. Conditions of employment are set out in the Staff Handbook.

Auditors

FKCA Limited have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act.

The above report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

On behalf of the Trustees



Mrs Margaret Wyllie
Chair

Date: 26 April 2022



“Patients tell me they’re pleased to be able to use homeopathy without the barrier of cost. Often, they’ve had previous experience of homeopathy but couldn’t afford to continue doing it. Or they’ve known about it but thought they were excluded from it.”

— Dr Tim Foster, Winchester Homeopathy

05 Independent auditors' report and accounts

Independent Auditors' Report To the members of Homeopathy UK Incorporated by Guarantee

Opinion

We have audited the financial statements of Homeopathy UK (the 'charitable company') for the year ended 31 August 2021 which comprise of the Statement of Financial Activities, Statement of Income and Expenditure, Balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

- give a true and fair view of the state of the entity's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) [ISAs (UK)] and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.
Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements;
- and the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities starting on page 10, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Irregularities including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management, those charged with governance around actual and potential litigation and claims
- enquiry of entity staff and the board of trustees to identify any instances of non-compliance with laws and regulations
- reviewing minutes of meetings of those charged with governance
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/ auditors' responsibilities. This description forms part of our Report of the Independent Auditors.

Use of the report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tara Aldwin ACA
(Senior Statutory Auditor)
for and on behalf of FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

May 27, 2022

Date:

06
Accounts for 2020-21

Statement of Financial Activities for the year ended 31 August 2021

	Note	Unrestricted funds £	Designated funds £	Restricted Funds £	Permanent Endowment Funds £	Total 2021	Total 2020
Voluntary income							
Donations and gifts	4	1,500	-	87,892	-	89,392	121,223
Supporters' donations		35,333	-	-	-	35,333	22,957
Legacies		265,831	-	-	-	265,831	124,199
Activities for generating funds							
Advertising Income		200	-	-	-	200	60
Investment income	5	17,115	-	-	-	17,115	28,425
Income from Charitable Activities							
Royalties		783	-	-	-	783	548
Services to FoH		3,557	-	-	-	3,557	6,018
Clinics		-	-	12,593	-	12,593	13,695
Others - Misc.		8,279	-	-	-	8,279	8,080
Total Incoming resources		**332,598**	**-**	**100,485**	**-**	**433,083**	**325,204**

Statement of Financial Activities for the year ended 31 August 2021 cont

	Note	Unrestricted funds £	Designated funds £	Restricted Funds £	Permanent Endowment Funds £	Total 2021	Total 2020
Resources Expended							
Cost of generating funds							
Fundraising and publicity	6	63,203	-	-	-	63,203	70,208
Investment management fees	6	2,764	-	1,259	-	4,023	5,098
Charitable Activities							
Training of healthcare professionals	6	15,345	-	165,000	-	180,345	77,481
Provision of information	6	121,654	-	30,181	-	151,835	190,170
Increasing public access	6	108,127	-	95,485	-	203,612	272,084
Research and development	6	7,299	-	-	-	7,299	35,412
Total resources expended		**318,392**	**-**	**291,925**	**-**	**610,317**	**650,453**
Net Income before transfers		14,206	-	(191,440)	-	(177,234)	(325,249)
Transfer between funds	14	(143,027)	43,027	160,143	(60,143)	-	-
Net Income from resources		(128,821)	43,027	(31,297)	(60,143)	(177,234)	(325,249)
Other recognised gains and losses							
Realised gains (losses)	10	40,436	-	47,141	-	87,577	53,773
Unrealised gains (losses)	10	23,327	-	(3,956)	-	19,371	(76,937)
Net movements in funds		(65,058)	43,027	11,888	(60,143)	(70,285)	(348,413)
Fund balances brought forward at 01 September 2020		326,131	110,906	217,731	60,143	714,911	1,063,324
Fund balances carried forward at 31 August 2021	14	261,075	153,933	229,617	-	644,626	714,911

The notes on page 55-68 form part of these financial statements.

Summary Income & Expenditure Account for the year ended 31 August 2021

	2021 £	2020 £
Gross income from continuing operations (excludes endowments)	433,083	325,204
Total income of continuing operations	(610,317)	325,204
Total expenditure of continuing operations (excludes endowments)	(177,234)	(650,261)
Net profit / (losses) before transfers	(177,234)	(325,057)
Realised gains/(losses) on fixed asset investments	87,577	53,773
Net movement in funds	(89,656)	(271,284)

Total income comprises £332,598 (2020:£275,797) for unrestricted funds and £100,485 (2020: £49,407) for restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

Total expenditure for the year was £610,317 (2020: £650,453) comprising £318,392 (2020: £527,480) of unrestricted funds, £291,925 (2020: £122,781) expenditure of restricted funds and £0 (2020: £192) of permanent endowment funds, as shown in the Statement of Financial Activities. A detailed analysis is provided in the Statement of Financial Activities and the notes.

The Summary Income and Expenditure Account is derived from the Statement of Financial Activities, which together with the notes to the accounts provides full information on the movements during the year on all the funds of the charity.

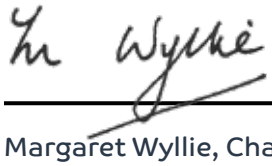
All activities relate to continuing activities.

Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	5,486	7,095
Investments	10	657,925	688,320
		663,411	695,415
Current assets			
Debtors	11	70,789	73,195
Cash at bank, in hand and in transit	15	74,843	46,744
		145,632	119,940
Creditors: amounts falling due within one year	12	114,415	100,445
Current assets less current liabilities		31,216	19,495
Creditors: amounts falling due after one year	12	50,000	-
Total net assets		**644,626**	**714,911**
Funds			
Unrestricted funds		261,075	326,131
Designated funds		153,933	110,906
Restricted funds		229,617	217,731
Permanent Endowment		-	60,143
Totals	14	**644,626**	**714,911**

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime with Part 15 of the Companies Act 2006.

Company registration 00102915
The financial statements were approved by the Board on 26.4.2022 and signed on its behalf by:



Margaret Wyllie, Chairman
26.4.22

The notes on page 55-68 form part of these financial statements.

Notes forming part of the financial statements for the year ended 31 August 2021

Note 1: Statutory Information

Homeopathy UK is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Contents page. The presentation currency of the financial statements is the Pound Sterling (£).

Note 2: Accounting policies

Basis of preparation and assessment of going concern. The financial statements of the charitable company, which is a public benefit entity FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit ensuring it is in line with the Charity's aims and objectives. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The impact of the coronavirus pandemic has been considered by the Trustees, as detailed in the report of the Trustees, they do not consider this to impact the charity's ability to continue operating.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Income

Income from donations is included in the financial statements on a receivable basis. Pecuniary and residuary legacies are included when the amounts can be reasonably quantified and the charity has certainty of receipt. All other income is accounted on an accruals basis. Income is stated after trade discounts, other sales taxes and net of VAT.

Resources expended

The charity incurs two main categories of expenditure which are cost of generating funds and charitable activities. All categories of expenditure are accounted for on accruals basis. The cost for generating funds includes fundraising and publicity costs as well as investment management fees. Charitable activities expenditure includes the training of healthcare professionals, provision of information, increasing public access and research and development.

a) Direct costs have been directly allocated against the charitable activity to which they relate.
b) Grants have been directly allocated against the charitable activity to which they relate.
c) Staff costs have been allocated against cost of generating funds and charitable activities on a staff time basis. A total of £244,703 (2020: £254,067) were allocated within the period.
d) Similarly, support costs have been allocated against cost of generating funds and charitable activities on a staff time basis. A total of £107,459 (2020:£162,551) was allocated within the period. A breakdown of the expenditure included within support costs is detailed in the notes to the accounts.

Grants awarded

Provision is made for grants when approved by the Trustees. Grants approved but not paid at the balance sheet date are included in liabilities.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. Tangible fixed assets with a value of £500 or more are capitalised.

Depreciation
Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets, over their expected useful lives.

It is calculated at the following rates:
- Office equipment, fixtures and equipment - 33% reducing balance
- Computer equipment - 33% reducing balance

Fund accounting
General funds are available for use at the discretion of the Trustees in pursuing the general charitable objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are created when funds (whether income or capital in nature) are given to, or raised by, the charity for use in a particular area or for a specific purpose only.

Endowment Funds
These are assets, which must be held permanently by Homeopathy UK. The change to the value of the fund are reflected in the SOFA as realised and unrealised gains or losses. The income from the endowment funds is for the promotion of Homeopathy.

Gifts in kind
The charity includes individual gifts in kind where these are worth in excess of £500.

Investments
Investments are shown at market value. The unrealised movement in market value from one year to another is taken to the appropriate fund. The market value of investments is determined by reference to stock exchange prices at the balance sheet date. Gains or losses arising during the year are disclosed in the Statement of Financial Activities (SOFA).

Cash and bank balances
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Operating leases
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial resources.

Taxation status
The organisation as a registered charity does not incur corporation tax and reclaims any recoverable tax suffered on investment income.

Pensions
The company contributes to individual staff's pension schemes, whose assets are maintained separately from those of the charity. The pension charge represents the amounts payable by the Charitable company to the funds during the year. All expenses under the pension scheme are included within unrestricted charitable activities.

Emoluments
The Trustees who are the directors of the company do not receive emoluments for their services nor do contracts of services exist between the Trustees and the Charitable company.

Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

The notes on page 55-68 form part of these financial statements.

Note 3: Resources expended are stated after charging:

	2021 £	2020 £
Depreciation	2,828	3,496
Loss on disposal of disposal of office equipment, fixtures and fittings	(103)	-
Auditors' remuneration	7,330	10,812
Pension costs	16,286	10,707

Note 4: Donations

	Unrestricted £	Restricted £	2021 £	2020 £
Trust and corporate	1,500	87,892	89,392	119,479
Special Appeals				1,744
Totals	**1,500**	**87,892**	**89,392**	**121,223**

Note 5: Investment income

	2021 £	2020 £
Dividends and Interest on investments	17,115	28,425
Totals	**17,115**	**28,425**

Note 6: Analysis of Total Resources Expended

	Direct Costs £	Grants £	Staff Costs £	Support Costs £	Total 2021 £	Total 2020 £
Cost of Generating Funds						
Fundraising and publicity	2,425	-	42,232	18,546	63,203	70,208
Investment management fees	4,023	-	-	-	4,023	5,098
Totals	**6,448**	**-**	**42,232**	**18,546**	**67,226**	**75,306**
Charitable Activities						
Training of Healthcare Professionals	-	165,000	10,663	4,682	180,345	77,481
Provision of Information	29,619	-	84,923	37,293	151,835	190,170
Increasing Public Access	46,401	10,687	101,813	44,710	203,612	272,084
Research and Development	-	-	5,072	2,227	7,299	35,412
Totals	**76,020**	**175,687**	**202,471**	**88,913**	**543,091**	**575,147**
Total Resources Expended	**82,468**	**175,687**	**244,703**	**107,459**	**610,317**	**650,453**

The notes on page 55-68 form part of these financial statements.

Note 6: a) Breakdown of Support Costs

	Support Costs £
Computer /IT Expenses	18,568
Depreciation	2,829
Finance Costs	1,300
Governance costs	7,739
Insurance	3,134
Loss on Disposal of Fixed Asset	(103)
Miscellaneous Expenses	210
Office Rental	21,330
Other staff costs	1,010
Postage and Stationary	2,044
Premises Expenses	(296)
Professional Fees	43,955
Staff Training	239
Storage Costs	2,669
Telephone	2,829
Totals	**107,459**

Note 6: b) Governance Costs

	Support Costs £
Audit & Accountancy Fees	7,330
Meeting Expenses	353
General Expenses CEO	56
Totals	**7,739**

Note 7: Analysis of Grants

	Grants to institutions	Grants to individuals	2021 £	2020 £
Charitable Activities				
Training of Healthcare Professionals	165,000	-	165,000	52,825
Increasing Public Access	4,157	6,530	10,687	28,252
Research and Development	-	-	-	21,482
Totals	**169,157**	**6,530**	**175,687**	**102,559**

Included within Training of Healthcare Professionals, is a grant of £165,000 to the Faculty of Homeopathy. £150,000 for the training of Healthcare professionals for three years to year end 2023 (2020:£50,000 for one year) and £15,000 fully paid grant to support the management of the Faculty (2020:Nil).

Note 8: Staff costs

	2021 £	2020 £
Wages and salaries	210,094	225,562
Social security costs	18,323	17,798
Pension costs	16,286	10,707
Totals	**244,703**	**254,067**

The average monthly number of employees (including casual and part-time staff) during the year was made up as follows:	2021	2020
Direct charitable activities	5	6

The Trustees received no emoluments during the year (2020: nil). Reimbursed expenses totalled £353 (2020: £3,042). The total employee benefits of the key management personnel of the Trust were £86,191 (2020: £86,206). Aggregate salary costs for Homeopathy UK amounted to £244,703. There is 1 employee receiving benefits between £80,000 and £90,000. (2020: 1 employee)

Note 9: Tangible fixed assets

	Office equipment fixtures and fittings £	Computer equipment £	Total £
Cost At 1 September 2020	3,904	24,613	28,517
Additions	-	1,476	1,476
Disposals		(856)	(856)
As at 31 August 2021	**3,904**	**25,233**	**29,137**
Depreciation			
At 1 September 2020	2,152	19,270	21,422
Charge for the year	578	2,250	2,828
Disposals		(599)	(599)
As at 31 August 2021	**2,730**	**20,921**	**23,651**
Net book value			
At 31 August 2021	1,174	4,312	5,486
At 31 August 2020	1,752	5,343	7,095

Note 10: Fixed assets investments

Market value	2021 £	2020 £
At 1 September 2020	688,320	1,009,023
Acquisitions	109,608	104,245
Disposals at market value	(246,951)	(401,784)
Realised and Unrealised gains / (losses)	106,948	(23,164)
At 31 August 2021	**657,925**	**688,320**

Split of market value investments listed on a recognised stock exchange

UK Fixed interest	56,842	72,619
Overseas Fixed interest	10,263	9,845
UK Equities	194,581	192,206
Overseas Equities	315,815	302,177
Emerging Economies	8,265	3,159
UK Property	33,994	65,490
Alternative Assets	38,165	42,824
Investments at market value	**657,925**	**688,320**

Historical cost

At 1 September 2020	489,871	734,381
Disposals	(160,077)	(347,998)
Acquisitions Difference	109,608	103,488
At 31 August 2021	**439,402**	**489,871**

The following holdings as at 31 August 2021 represent more than 5% of the total investments held.	2021 £
Baillie Gifford American W3	51,704
Artemis Fd Mngrs Incom I Inc	45,845
Scot Mort Inv Tst Ord	40,131
BNY Mellon Fd Mgr Newton Gth & Inc for Charities	71,440

The notes on page 55-68 form part of these financial statements.

Note 11: Debtors

	2021 £	2020 £
Other Debtors	20,901	32,159
Prepayments and accrued income	49,888	38,947
Related party debtors	-	2,089
Totals	**70,789**	**73,195**

Note 12

Creditors: amounts falling due within one year	2021 £	2020 £
Other creditors	16,954	16,967
Accruals and deferred income	9,139	24,978
Provisions	10,820	0
Social security and other taxes	6,759	2,851
Related party creditors	20,743	32,398
Grants payable	50,000	23,250
Totals	**114,415**	**100,445**

Creditors: amounts falling due after one year	2021 £	2020 £
Grants payable	50,000	0

The Trustees committed to paying grants totalling £175,687 within the financial year, as detailed in note 7. At the year end, £100,000 of these grants were still outstanding (2020: £23,250) and were included within grants payable.

At the year end, the trustees committed to make further grants which totalled £4,156 (2020: £28,313), within the next one to two years. Of these grants, £4,156 is for the purpose of increasing public access. After the year end, the trustees have committed to date to make further grants which totalled £14,425, within the next one to two financial years. Of these grants, £11,600 are for the purpose of increasing public access and £2,825 for the purpose of training healthcare professionals.

These grants are contingent on the recipients meeting the various performance-related conditions attached to the grants and therefore are not recognised until these conditions are met. These grants will be partially funded from the charity's unrestricted funds and partially from restricted funds.

Deferred income	£
Deferred income brought forward at 1 September 2020	10,870
Incoming resources deferred in the current year	-
Amounts released from previous years	10,870
Deferred income carried forward at 31 August 2021	-

Grant income is deferred to match income against the period it relates to.

Note 13: Leasing agreements

Non-cancellable operating leases Minimum lease payments fall due as follows:	2021 £	2020 £
Within one year	7,980	7,980

Note 14: Movement in funds

	Balance at 1st Sept 2020 £	Reclassified £	Incoming resources £	Outgoing resources £	Transfers £	Gains/ (losses) £	Balance at 31st August 2021 £
Permanent endowments							
Samuel Goodenough Trust	60,143	(60,143)	-	-	-	-	
Totals	**60,143**	(60,143)	**-**	**-**	**-**	**-**	**-**

The notes on page 55-68 form part of these financial statements.

Note 14: Movement in funds (continued)

	Balance at 1st September 2020 £	Reclassified £	Incoming resources £	Outgoing resources £	Transfers £	Gains/ (losses) £	Balance at 31st August 2021 £
Restricted							
Clinics Appeal	-	-	12,593	(12,593)	-	-	
Tanner Trust	181	-	-	(181)	-	-	-
Phillips Memorial (Charity No. 235902)	180,560	-	-	(75,873)	-	30,916	135,603
Samuel Goodenough Trust	-	60,143	-	(387)	-	12,268	72,024
Blackie Foundation Trust	-	-	30,000	(30,000)	-	-	-
P Fisher	210	-	-	-	-	-	210
Scottish Homeopathic Resarch and Education Trust	-	-	7,892	(7,892)	-	-	-
Hahnemann House Trust	-	-	50,000	(50,000)	-	-	-
Homeopathic Post Graduate	26,372	-	-	(15,000)	-	-	11,372
Mervyn Madge Fund	10,408	-	-	-	-	-	10,408
Faculty of Homeopathy grant	-	-	-	(100,00)	100,000	-	-
Totals	**217,731**	**60,143**	**100,485**	**(291,925)**	100,000	**43,183**	**229,617**
Unrestricted							
General	326,131	-	332,598	(318,390)	(43,027)	63,765	361,077
Totals	**326,131**	**-**	**332,589**	**(318,390)**	**(43,027)**	**63,765**	**361,077**
Designated							
Grant Commitments	8,314	-	-	-	91,686		100,000
Clinic Commitments	80,534	-	-	-	(52,378)		28,156
Redundancy Commitment	22,058	-	-	-	3,719		25,777
Totals	**110,906**	**-**	**-**	**-**	**43,027**	**-**	**53,933**
	714,911	**-**	**433,083**	**(610,315)**	**-**	**106,948**	**744,629**

Note 14 Movement in funds (continued)

Permanent endowments are funds for which only the income from the endowment can be used to fund activities. The principal of the endowment cannot be spent. There are currently no permanent endowments held by Homeopathy UK.

Homeopathy UK holds retricted funds which are given by donors for particular activities and can only be spent for those activities. The following are the restricted funds held by Homeopathy UK:

Clinics Appeal Fund: are funds raised to support Homeopathy UK's charitable and low-cost homeopathic clinics.

Tanner Trust: is a grant from the Tanner Trust targeted toward information seminars for midwives, mums to be, new mums and active retired.

Philips Memorial: The fund is for use in Kent and for the promotion and advancement of homeopathy. In the year the Trustees agreed to provide a grant of £75,000 from the fund to be applied to the promotion work of Homeopathy UK, which includes the investment in new website, clinics and targeted research into public views of homeopathy.

Samuel Goodenough Trust: During the year, with approval from the Charity Commission and former Samuel Goodenough Trust Trustees, this fund, totalling £60,143, was reclassified from permanent endowment to restricted in July 2021. The purpose for this fund is for the furtherance of education, research and promotion of veterinary homeopathy.

Blackie Foundation Trust: is a grant from the Blackie Foundation Trust to support Homeopathy UK charitable and low cost clinics and to help develop educational opportunities through the clinics.

Peter Fisher Fund: is a fund in memory of Dr Peter Fisher for homeopathic research, education and international collaboration.

SHRET (Scottish Homeopathic Research & Education Trust) is a Scottish charity which donated restricted funding to support Homeopathy UK charitable clinics running in Scotland.

The Homeopathic Post Graduate Teaching and Education Fund - The funds will be applied to homeopathic education and teaching.

Mervyn Madge Fund - is for the naming of a section of a library focused on homeopathic pharmacy in memory of the late Christina Brenda Madge.

Designated Fund - Homeopathy UK decided the accounts from 2018-19 going forward would identify designated funds which quantify ongoing commitments into future accounting periods. This is to present a clearer picture of the true levels of unrestricted funds available to the organisation. As itemised earlier in Note 14 , the funds are designated for ongoing grant commitments, funding to cover at least 6sixmonths of our charitable clinic operations and redundancy costs in the event the charity needs to wind down unexpectedly.

Note 15: Analysis of net assets

	Unrestricted funds £	Designated funds £	Restricted funds £	Permanent Endowment funds £	Total funds £
Funds balances at 31st August 2021	261,075	153,933	229,617	-	644,626
Represented by:					
Tangible fixed assets	5,486	-	-	-	5,486
Investments	452,605	-	205,320	-	657,925
Cash at bank, in hand and in transit	71,148	-	3,695	-	74,843
Other net current assets / (liabilities)	(268,163)	153,933	20,602	-	(93,628)
Totals	**261,075**	**153,933**	**229,617**	-	**644,626**

Note 16: Related parties

Ultimate controlling party
The Board of Trustees are the ultimate controlling party as set out by the governing document.

(i) The Faculty of Homeopathy
The FoH is a connected non-profit organisation, with whom Homeopathy UK shares a number of Council Members. The various related party transactions and balances have been detailed below:

During the year Homeopathy UK made a grant commitment of £165,000 over 3 years to the Faculty as agreed by the Homeopathy UK Council (2020: £50,000). A £5,000 grant for Q1 next year has been prebilled and is in Other Creditors. Homeopathy UK also cross charged certain office shared costs totalling £3,557 (£2020: £6,018), Hence at the balance sheet date Homeopathy UK was owed £1,579 (2020: £196) included in Other Debtors.

Further costs of £325 were cross charged after the year end and are also included within Other debtors

Homeopathy UK have agreed to settle any outstanding debts of The Faculty of Homeopathy where they are unable to meet such obligations.

(ii) The William Kadleigh Memorial Fund
The William Kadleigh Memorial Fund is an unincorporated connected charity whose capital funds are held and managed by Homeopathy UK on behalf of the Kadleigh Committee. As at the balance sheet date funds held were £828 included within related party creditors. (2020: £2,089 in related party debtors).

(iii) Hahnemann House Trust
Hahnemann House Trust is an unincorporated connected charity with Homeopathy UK and Homeopathy UK is the Trustee of the charity. Funds are used to maintain homeopathic artefacts and support homeopathic education and research. At the year end Hahnemann House Trust was owed £19,914 (2020: £32,398) by Homeopathy UK.

During the year, Hahnemann House Trust provided a £50,000 (2020: £50,000) grant to support Homeopathy UK's grant commitment to the Faculty of Homeopathy for the training of healthcare professionals.

Note 17: Pension

Homeopathy UK contributes to staff pensions. The majority of staff are enrolled in a statutory pension scheme, however those staff members hired before 2015 have been able to retain their individual defined contribution schemes with 8% of salary being paid by the employer. The pension cost charge represents contributions payable by Homeopathy UK to these schemes and amounted to £16,286, including arrears of £6,723 relating to one member of staff (2020: £10,469). There were outstanding pension contributions of £580 as at 31 August 2021 (2020: £1,110). All expenses under the pension scheme are included within unrestricted charitable activities.


HOMEOPATHY
UK



HOMEOPATHY UK

My friends and family are amazed by how much homeopathy has helped me. Before treatment I couldn't even lift my arms to wash my hair and now I'm working with children. It's made such a difference."

— Lauren, Liverpool clinic patient

Homeopathy_Annual report_2020-21 FINAL 25 May 2022

Final Audit Report 2022-05-27

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Homeopathy UK

England & Wales - Charity number 235900

Accounts

HOMEOPATHY UK









Annual Report and Financial Statements

for the year ended 31 August 2020

About Homeopathy UK

Homeopathy UK was founded in 1902 as the British Homeopathic Association. We want homeopathy to be available for everyone who needs it and offer affordable high-quality healthcare from our network of charitable clinics. Homeopathy UK also funds research and training for homeopaths and medical professionals.

Our Trustees

Mrs Margaret Wyllie – Chair
Mr John Morgan – Deputy Chair
Mrs Patricia Donnachie (Appointed 26th February 2020)
Mr Donald Gunn
Mr Richard O'Quinn
Mr Robert Orchard
Dr Gary Smyth
Ms Elizabeth Tucker

Chief Executive, Secretary and registered office
Mrs Cristal Skaling-Klopstock
CAN Mezzanine, 49-51 East Road, London N1 6AH

info@homeopathy-uk.org

Registered charity number in England, Wales and Northern Ireland:235900
Registered charity number in Scotland: SC049515

Company number: 102915 (England and Wales)

Auditors: FKCA Ltd
260-270 Butterfield, Great Marlings, Luton LU2 8DL

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01
A message from our Chair



For organisations of all kinds, and charities in particular, the last 12 months have been a deeply challenging time. I'm pleased to be able to report that, against the odds, this has been a year of expansion and innovation for Homeopathy UK. Like many of us, our staff have had to adjust to a predominantly virtual world of video conferencing and remote working.

Enormous credit is due to them for continuing to a work effectively despite the restrictions imposed by the pandemic. The Trustees thank them, together with the health professionals who continue to deliver our clinics "virtually", for their positivity and commitment to our charitable mission.

Our friends and supporters have also risen to the challenge and we are grateful for your donations which are so important in enabling us to deliver our services for patients and fulfil our aims. The Trustees' Finance Committee and the Chief Executive Officer meet regularly to monitor the financial situation and our Business Development team keeps a close eye on possible funding sources and submits applications wherever appropriate. We are pleased to have been able to launch new charitable clinics, sometimes in partnership with others and, thanks to online technology, have kept our long-standing clinics going wherever possible.

With computers keeping us connected like never before, it seems appropriate that the most significant change in our charity's history should happen online. June saw the launch of our new name and brand in the shape of the website homeopathy-uk.org website. This has involved an enormous amount of work but the changes have had a positive impact on the public perception of Homeopathy UK as a fresh, modern and friendly organisation. It is now obvious that we are a charity and our role is much more clearly defined as a patient organisation.

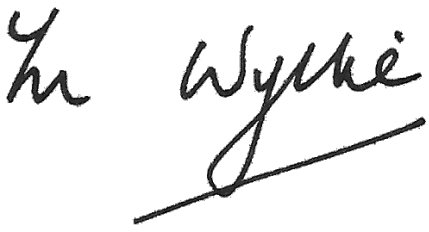
Partnerships and collaborations are crucial to our work ensuring the availability and future of homeopathy. Homeopathy UK retains strong links with international colleagues and in October, before the onset of Covid-19, Cristal and I attended a meeting of the European Federation of Homeopathic Patient Associations (EFHPA) in Barcelona. We then went to Paris in November for meetings of the European Council of Homeopathy.

H-UK is well-regarded in Europe and such events offer an invaluable opportunity to consolidate our reputation and a fruitful forum for the exchange of ideas. ECH are a major player in a large worldwide data collection project, gathering information on Covid-19. This will be an invaluable tool for future research.

On a personal level, I have been privileged to be involved in the cataloguing of the Hahnemann House Trust archives. This extensive collection of personal memorabilia includes a china cup, saucer and plate, beautifully hand-painted. It now appears that these are the work of Hahnemann's father, who was a much sought-after artist and one of the initial group of craftsmen to be employed in the Meissen factory. It has also been fascinating to discover a large folder of letters to and from Hahnemann himself. All of these artefacts will be available to view online when the cataloguing is complete.

We should take heart from the fact that, even from its very earliest beginnings, homeopathy was the target of vituperative scepticism. What is astonishing is that we are still here and, despite the best efforts of our detractors, stronger than ever.

And finally, the GMC has recently published guidelines for its members regarding decision-making and consent. These stress a patient-centred approach which respects a patient's right to decide on their treatment and supports them in caring for themselves to improve and maintain their health. Good news for all our supporters – and Hahnemann would surely have been delighted!



Margaret Wyllie

02
Our vision and mission

Our vision

Every person in the UK understands the potential for homeopathy and is able to access high quality homeopathic care from registered healthcare professionals.

Our mission

To build greater awareness and use of homeopathy as an effective healthcare choice by:

- promoting the value of homeopathy and its practice by statutorily regulated healthcare professionals
- promoting the study of and training in homeopathy
- promoting research into homeopathy that will make an impact



03
Report of the Trustees

Report of the Trustees

The Trustees acting for the charitable activities of Homeopathy UK submit their report and financial statements for the year ended 31 August 2020, which have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (2015) and the Companies Act 2006. The Trustees, who constitute the Council of Homeopathy UK, are listed on the previous page.

Status

Homeopathy UK (formerly known as the British Homeopathic Association) is constituted by the Memorandum of Association dated 10 April 2019 and the Articles of Association dated 10 April 2019 and is a registered charity (number 235900) with Charity Commission and number SC049515 with OSCR in Scotland and a company limited by guarantee not having any share capital (company number 102915). Every member of Homeopathy UK undertakes to contribute such an amount as is required (not exceeding £1) to the company's assets if it should be wound up while he or she is a member of the company or within one year of ceasing to be a member.

Statement of Trustees' responsibilities

The Trustees, who, in accordance with the Companies Act 2006, are also directors of Homeopathy UK, are responsible for preparing the financial statements in keeping with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charitable company and of the outgoing resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the SORP
- make judgments and estimates that are reasonable and prudent

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare financial statements on the going-concern basis (unless it is inappropriate to presume that the charitable company will continue in business).

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps to prevent and detect fraud and other irregularities.

In so far as the Trustees are aware:
- there is no relevant audit information of which the charitable company's auditor is unaware
- the Trustees have made every effort to familiarise themselves with all relevant audit information and to establish that the auditor is aware of that information.

Trustees
The method of appointment of Trustees is contained in the governing documents. Trustees are also members of Homeopathy UK's Council and simultaneously guarantee members of the company.

Before new Trustees are appointed, a review of the skills mix of the trustee body is undertaken and appropriate measures taken to recruit new Trustees with skills that will fill any identified gaps. New Trustees are invited to attend an induction meeting and receive a comprehensive overview of the charity, its work and governance. Trustees regularly review their need for additional training to fulfil their role.

The names of those Trustees who served during the year are listed on the contents page. No Trustee had any financial interest in Homeopathy UK. No trustee has received any remuneration, aside from out-of-pocket expenses, from Homeopathy UK.

Results
Net movement in funds was (£348,413), 2019: (£164,851). The total reserves of Homeopathy UK (including permanent endowments) stand at £714,911 (2019: £1,063,323).

Principal activities of the charity
All activities are undertaken by the charity to be of public benefit. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit ensuring it is in line with the charity's aims and objectives.

The year 2019-20 has been a year of achievement against the organisation's strategic goals. The global pandemic added challenges and delays to planned activties but the charity continue to grow the number of charitable clinics it provides or funds through grants to enable more people to access homeopathic care at this critical time. To help the charity meet its objectives, it launched its new website and identity over the year; which was welcomed with immensely positive feedback.

To ensure that the charity meets its objectives, our strategic goals over the period were to:

- Assist patients in accessing homeopathy through the provision of clinics, advice and support
- Enhance the organisation's digital media presence
- Launch the organisation publicly with its new identity Homeopathy UK and new website.
- Work with allied organisations to promote homeopathy
- Continue to fund high-quality research in homeopathy
- Build the supporter base and donations through increasing fundraising activities and donor cultivation

The report that follows in section 4 outline in more significant detail the charity's report of achievements against its goals.



“I went through everything again with Karen and felt she took the time to get to know me so she could give me the right treatment. It wasn’t just five minutes, here’s some tablets and off you go. I think my first appointment lasted about 45 minutes or so”.

— Robert, a patient at Edinburgh Homeopathy

04 Achievements against our plans



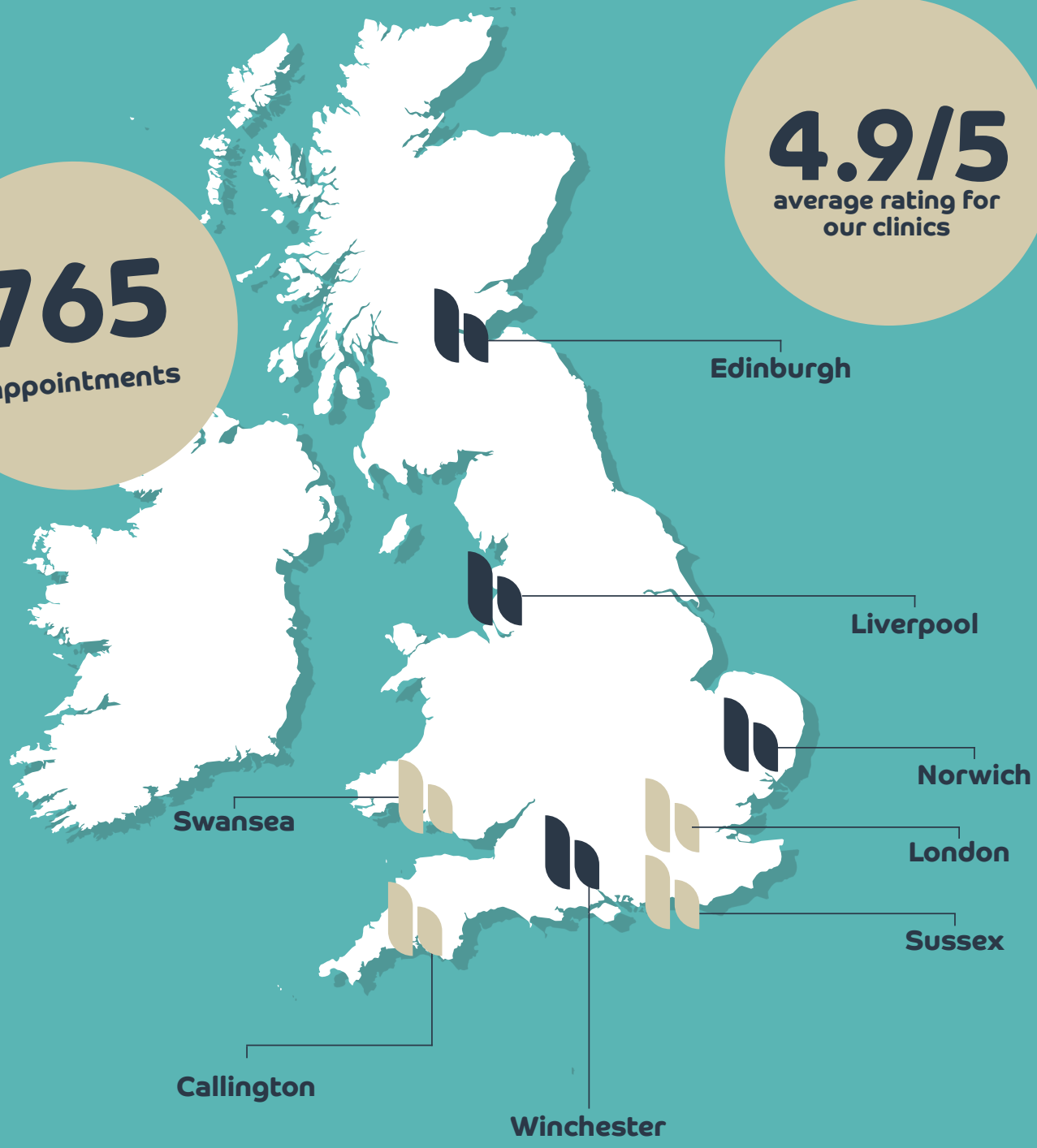
4.1 Making homeopathy available to all

Our clinics

Homeopathy UK is committed to providing high-quality homeopathic care free or at low cost. With the exception of Liverpool Homeopathy, our clinics are offered free of charge. Patients are encouraged to make donations towards the running of the clinics.

765
appointments

4.9/5
average rating for our clinics



— Grant funded clinics

We currently have 4 charitable clinics and 4 grant funded community projects across the UK.

Winchester Homeopathy
Our newest charitable clinic opened in January 2020 and is staffed by Dr Tim Foster a highly experienced GP and homeopath. Patients who use the city centre service are able to access up to 5 appointments free of charge. The clinic was temporarily suspended while Dr Foster returned to General Practice to support NHS colleagues during the first UK lockdown. We were pleased to reopen later in the year for online consultations and some socially-distanced face-to-face appointments.

Norwich Homeopathy
Dr Michel Raggoo took over Norwich Homeopathy in April 2019 and the service continues to be in high demand. In August we introduced an additional clinic offering extra appointments for patients who require longer term homeopathic treatment. Although patients are not charged, they are encouraged to make donations towards their treatment.

Liverpool Homeopathy
The Liverpool Homeopathy clinic, provided in partnership with the Friends of North West Homeopathy, offers low cost (£20 for an initial consultation; £10 for a follow-up) appointments with a team of experienced homeopaths: Dr Hugh Nielsen, Emma McEvoy and Robin Grenfell-Cowan. In February the clinic moved from its original location at the Liverpool Medical Institution to a new city centre location in Rodney Street. Our plans to support students through placements and observations at Liverpool Homeopathy have been postponed until social distancing measures are relaxed in 2021.

Edinburgh Homeopathy
The clinic was established in 2017 by Karen Hooten, one of the first nurses to qualify as a Specialist Nurse Practitioner in Homeopathy. The clinic now has more than 150 registered patients and in August we were able to introduce additional appointments to help meet demand. This was made possible due to grants provided by the Scottish Homoeopathic Research and Education Trust.

Establishing further charitable clinics will continue to be one of Homeopathy UK's on-going strategic aims. In 2020-21 we are set to launch new clinics in Kent, Stranraer and Coatbridge.

Homeopathy UK now has 4 grant funded clinics offering homeopathic healthcare for those in most need. In Swansea we support a special service for asylum seekers and refugees.

We have also continued to fund two clinics in Sussex for those who have suffered domestic abuse. In 2019 Homeopathy UK began supporting an inner city service for vulnerable people in South London. The Garden Clinic is based at Glengall Wharf Garden in Peckham. Patients are invited to make a donation of £3 to £10, which includes the cost of a homeopathic remedy.



Glengall Wharf Garden, home of the Garden Clinic

In November 2019 we launched a new clinic at Callington, Cornwall in partnership with Battling On, a charity supporting members of the British Armed Forces who are struggling to make the transition from military to civilian life. The clinic has received excellent feedback from its patients who also include vulnerable young people who would not be able to pay for private homeopathic treatment.



Homeopathy has really helped me. It's one of those things, you think 'that really can't work'. But until you try it you really don't know. Thank you for funding this project. Without these guys to help us a lot of us wouldn't be around today."

— Ivan, patient at the Battling On clinic

Data collected from the clinics shows patients are seeking help for a range of conditions including:

Gastric Reflux

Osteoarthritis

Menopausal / Peri-Menopausal disorder

Anxiety

Irritable Bowel Syndrome

Cystitis

Myasthenia Gravis

Lyme Disease

Angioedema

Fibromyalgia

Eczema

Depression

Asthma

Pruritus

PTSD

Arthritis

Vertigo


Barbour



Thank you for your wonderful healing service which many of us could not afford if we paid privately”

— Heather, a patient at Norwich Homeopathy.

4.2 Spreading the Homeopathy message

Our website

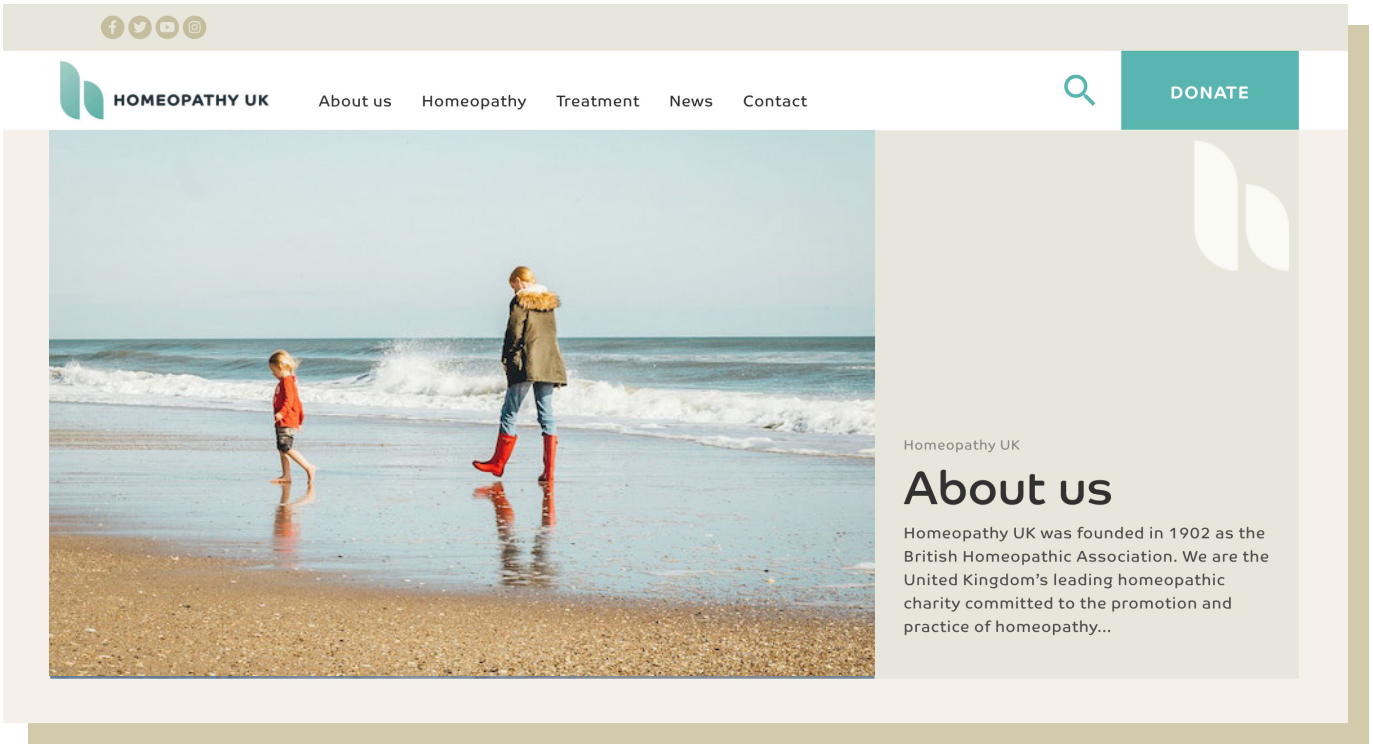
On June 1st 2020 the British Homeopathic Associate became Homeopathy UK with the launch of our new website. Homeopathy-uk.org has a bright and contemporary feel and is designed to help our online visitors find the information they need quickly and easily.

> **How wonderful to see the wonderful, new and informative website. What a great fresh look and layout. Very well done!"**
> — Jane, website user

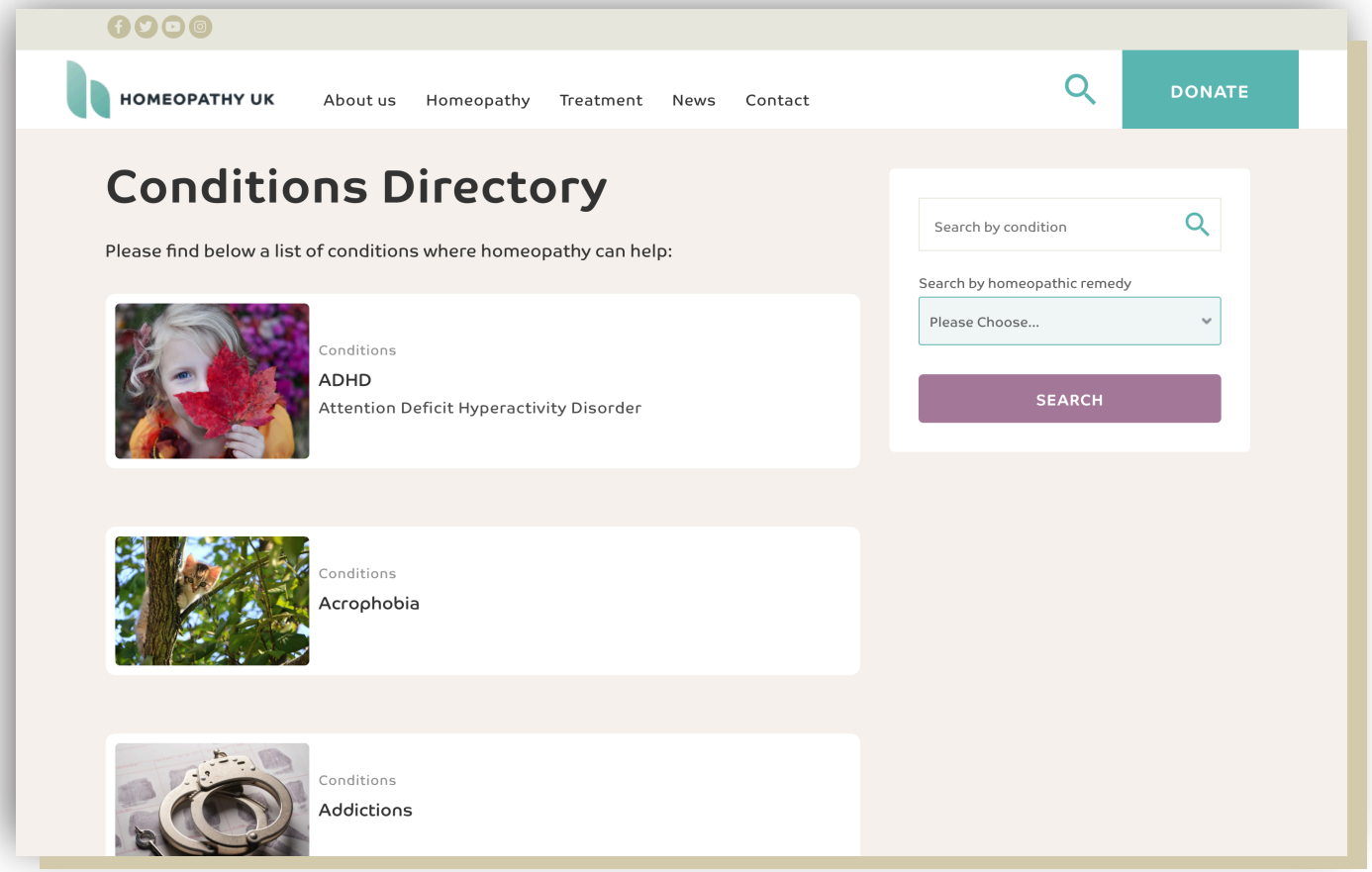
We know that most people come to Homeopathy UK for two reasons: to discover how homeopathy can help them or to find a local homeopath. As well as a faster version of the Find A Homeopath search tool our website now has a "Conditions Directory" which allows people to search specific health problems that respond well to homeopathic treatment.



Find a homeopath search engine



homeopathy-uk.org homepage

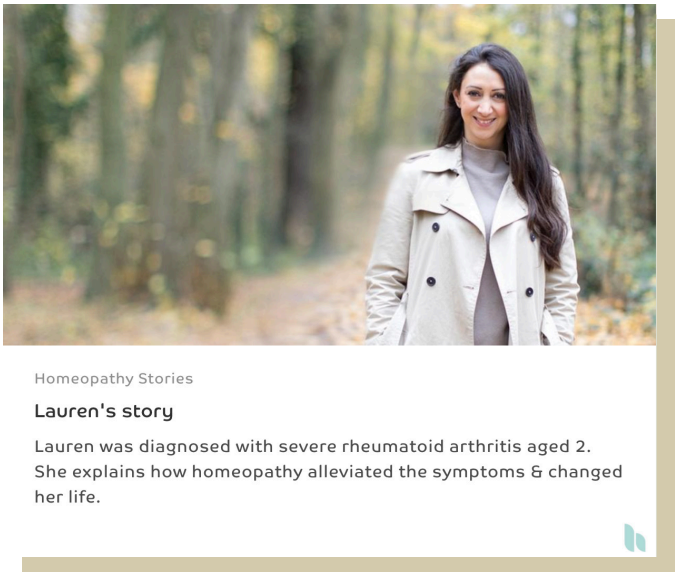


Visitors can use our Conditions Directory to find how homeopathy can help them

Putting people first

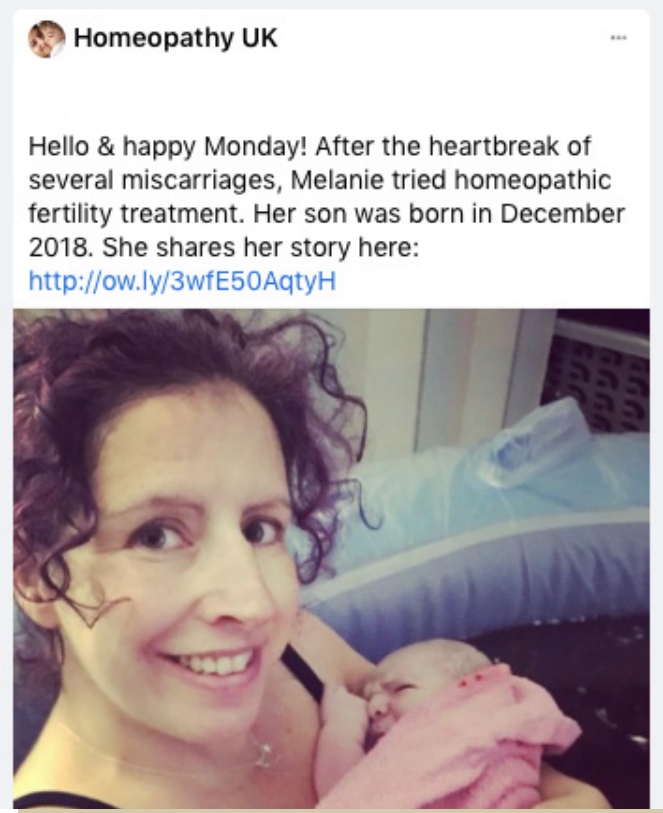
As a patient-focused charity the individual homeopathy experience is at the heart of all we do and the “Homeopathy Stories” section has been a key addition to our website. Here you will find real-life accounts of how homeopathy has dramatically improved the health of people with a range of acute and chronic conditions. Many people try homeopathy because of a personal recommendation by a friend or family member. The sharing of experiences is equally effective on social media where an authentic human story can make a powerful impact. Homeopathy success stories have formed the backbone of our social media activity this year. Posts like the one following Melanie’s successful homeopathic fertility treatment have received two to three times more likes, shares and views than other types of content.



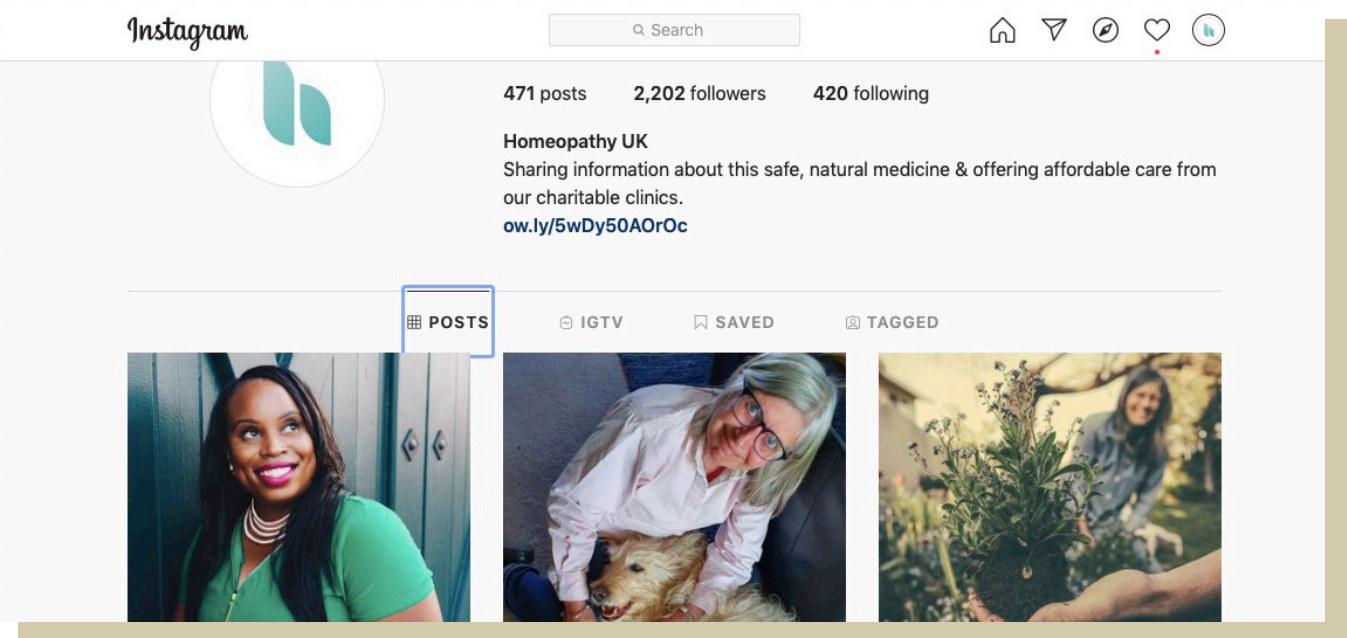


The Homeopathy Stories section of the site

Social media is central to our communications plan as it brings new visitors to our website and encourages them to find out more about homeopathy. Sharing stories like Melanie’s is an important way of reaching new audiences and increasing our supporter base. One of our priorities during 2019-21 has been to find “case studies” which will resonate with people of all ages.



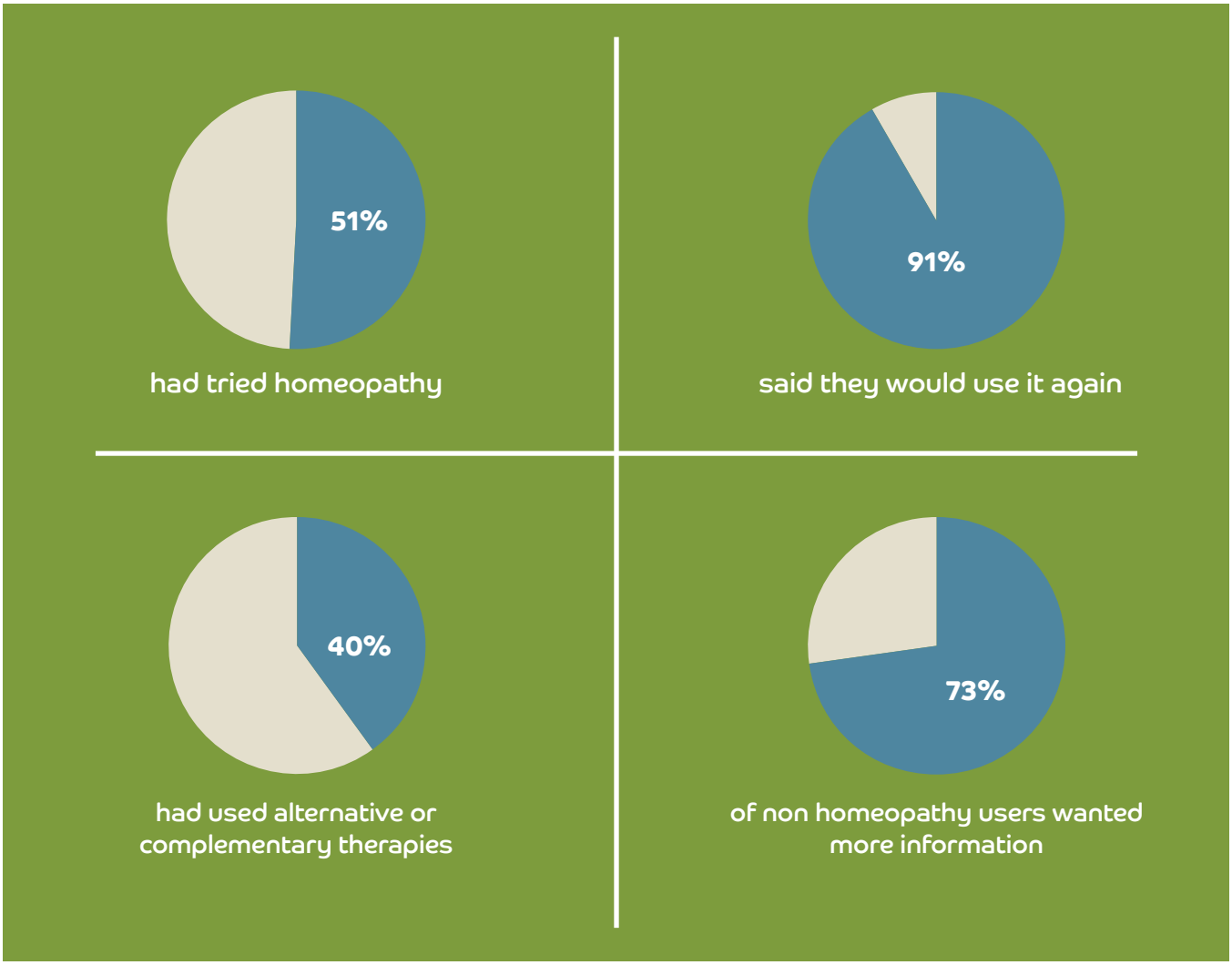
Melanie's story reached nearly 20,000 people on Facebook and had 951 reactions



The Homeopathy UK Instagram page

Survey of 18 to 35 year olds

Reaching the next generation of homeopathy users is crucial to our work and to the future of homeopathy. In December we worked with a media agency to conduct a survey of 18 – 35 year olds, exploring their interests, online behaviour, news consumption and knowledge/use of homeopathy. The Survey was shared on Facebook, Twitter and LinkedIn and produced some encouraging results:



The survey was commissioned to help us understand the way we engage with younger people and has been useful in building our audience across the social media platforms.

Our year online



21,964

Facebook likes



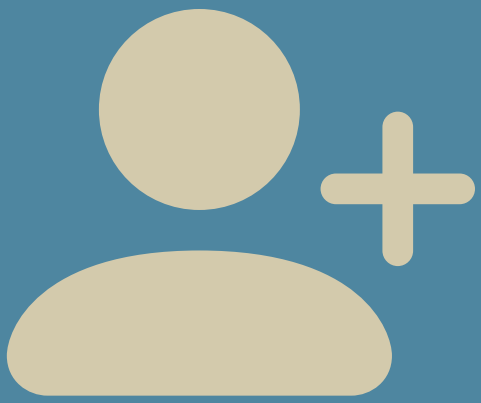
60,855

new website users



2063

Instagram followers



9.5k

Twitter followers

The Hahnemann House Trust

As well as working to secure the future of homeopathy we are proud to play our part in preserving the legacy of this remarkable medicine. Homoeopathy UK is trustee of the Hahnemann House Trust (HHT) a charity founded in 1967 (Registered charity number 252702). The HHT houses a large and unique archive of books and artefacts belonging to the founder of homoeopathy, Dr Samuel Hahnemann. In December 2019 we launched a new website hahnemannhouse.org which features an online museum where visitors can browse the collection free of charge. The majority of these items have never been available for public view and exhibits include: personal effects, portraits and furniture. The site will continue to grow as we add more information on the provenance and use of the objects in the collection.

Hahnemann House TRUST

For more information about the Hahnemann House Trust visit:

www.hahnemannhouse.org



Samuel Hahnemann's silk smoking cap is part of the HHT archive

Our publications

The Homeopathy UK magazine Heath & Homeopathy remains an important way of spreading the homeopathy message. H&H is available exclusively to our supporters who receive it through the post three times a year. For the 2020 Summer edition we introduced a fresh visual identity and some new features to coincide with our rebrand.
This year we began developing a digital edition of the magazine. This will feature highlights from the print version plus extra audio and video material. The online H&H is set to go live in early 2021 and presents a dynamic new way of building our supporter base.





Cover photo: Vanda Jay Wenman



The Magazine of Homeopathy UK

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HRH The Duke of Gloucester KG GCVO

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Homeopathy

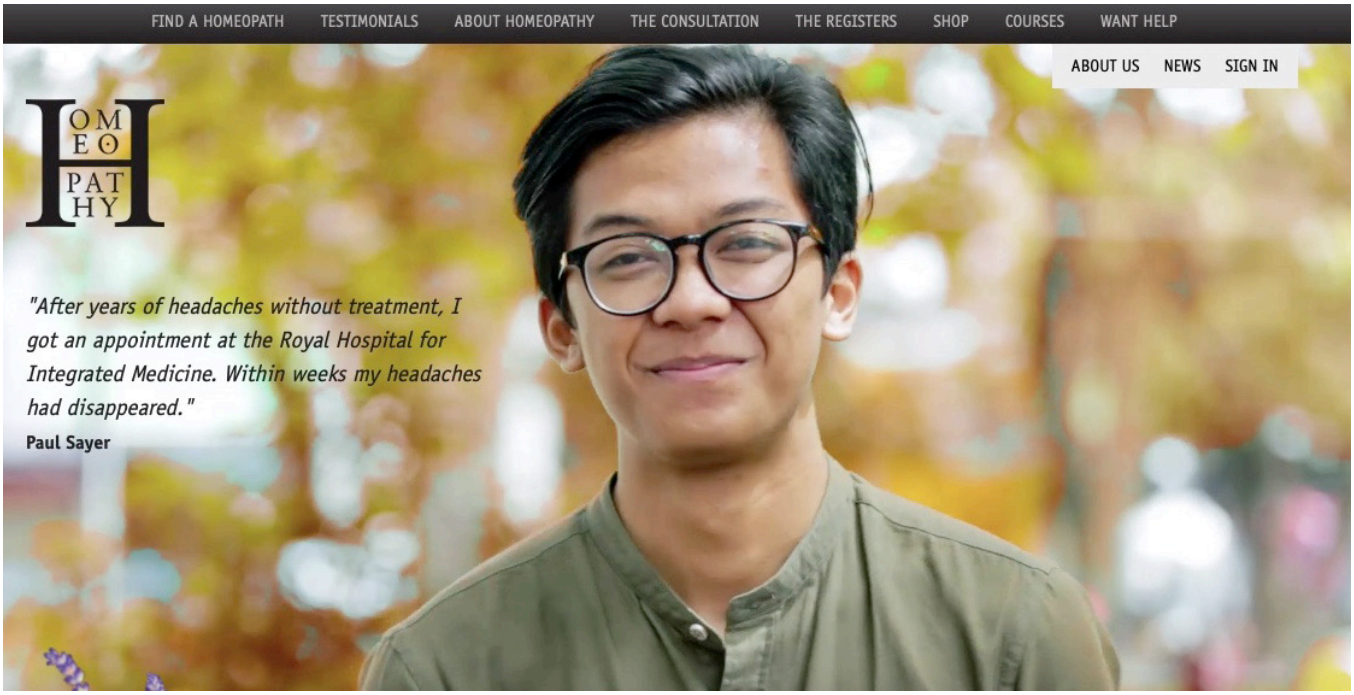


cheap
effective
gentle
safe
natural
sustainable
complementary
individual
holistic



Our partnerships

We continue to work with sector colleagues as part of the 4Homeopathy coalition. The last year has seen the updating and redesign of 4Homeopathy's Find a Homeopath website (www.findahomeopath.org) together with a greater emphasis on coordinated messaging particularly around the pandemic and homeopathy's role in helping people through it.



The homepage of findahomeopath.org

For Homeopathy Awareness Week (10–16 April) member organisations shared information across social media outlining some of the ways in which homeopathy can help boost physical and emotional wellbeing. These included how homeopathy can help alleviate the following conditions and ailments: anxiety and stress, minor injuries, insomnia, coughs and colds, allergies and depression and loss. Homeopathy UK invited a number of homeopaths to address the above topics in short video messages which were shared extensively across social media. As well as offering tips on managing anxiety and stress during lockdown, the videos provided practical advice on a range of issues including family first aid and allergies plus recommendations for homeopathic remedies that can help boost the immune system.

Dr Jonathan Hardy, Wendy Scrase & Karen Hooton gave online advice for Homeopathy Awareness week







A new patron

This year we were pleased to announce David Tredinnick, former MP for Bosworth in Leicestershire as our newest patron. David, who retired from politics in November 2019, has been a high-profile advocate for homeopathy throughout his 32 year parliamentary career and served as Chair of the All-Party Parliamentary Group for Integrated and Complementary Healthcare (PGIH) from 2002 to 2019.



Homeopathy & Covid-19

During the first UK lockdown we received a number of enquiries from members of the public asking about the role of homeopathy during the pandemic. In June we worked with the Faculty of Homeopathy (the UK body for registration of doctors and other statutory health professionals trained in homeopathy) to produce a joint statement on the subject. While stressing the importance of following UK government guidance the statement highlighted how homeopathy has a long history of supporting patients with influenza-like illnesses and respiratory symptoms. The statement also focused on the fact that doctors around the world are successfully using homeopathy alongside conventional medicine to treat the symptoms of COVID-19. When posted on our two organisation's websites in June it became the second most viewed page on homeopathy-uk.org.

Working with international colleagues

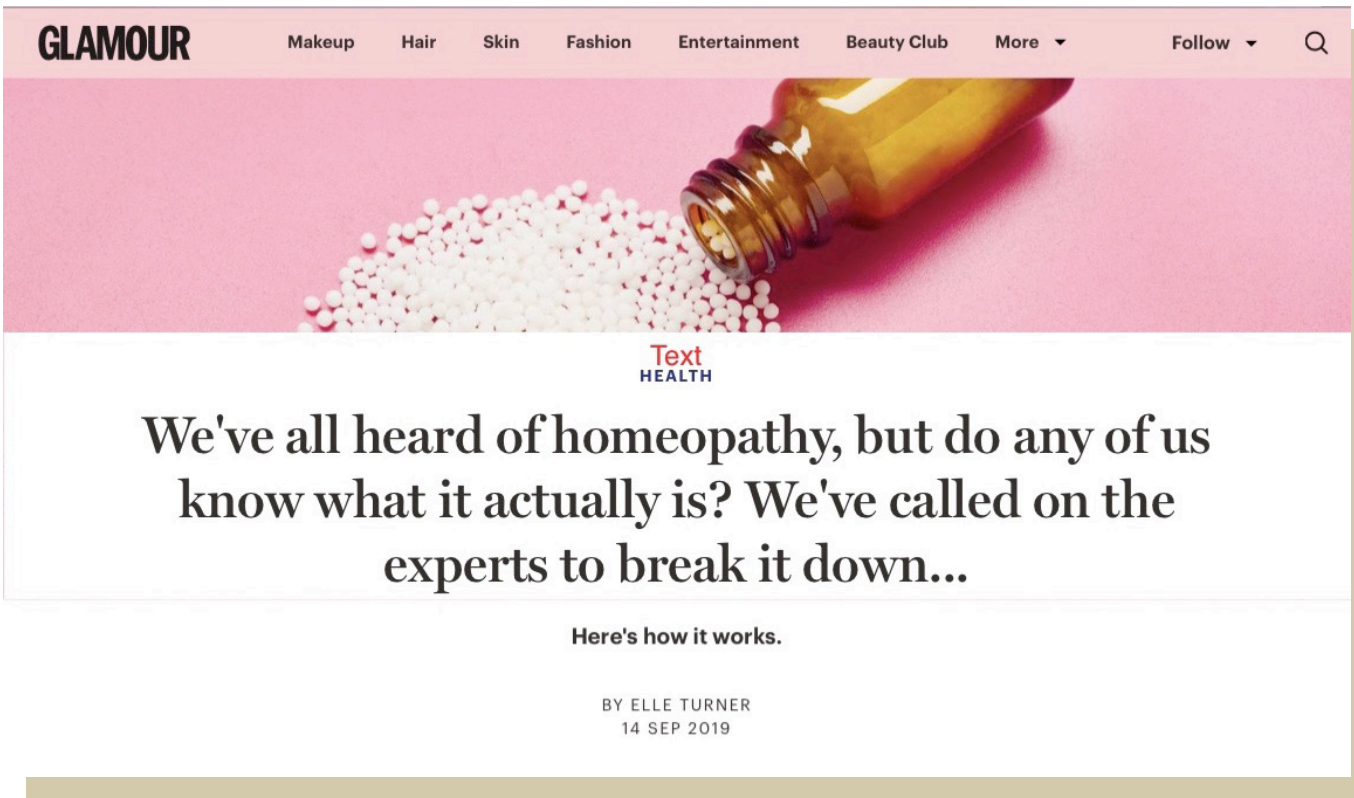
With homeopathy under threat in a number of countries around the world, forging links with international colleagues continues to be a crucial part of our work. In September 2019, Homeopathy UK joined around 800 delegates from around the world at the annual conference of the Liga Medicorum Homoeopathica Internationalis (LMHI) in Sorrento, Italy.

October saw a meeting of the European Federation of Homeopathic Patient Associations (EFHPA) in Barcelona attended by our Chair Margaret Wyllie and Chief Executive, Cristal Skaling-Klopstock who serve on the association's committee. Here EFHPA's newly elected President, Sato Liu welcomed 26 delegates representing 13 organisations from 9 countries. These included two new member organisations: Spanish group La Asociación de Pacientes y Usuarios de Homeopatía de Aragón (APUHA), and from Slovakia, Priatelia komplementárnej a alternatívnej medicíny (Priatelia KAM).

In November we travelled to Paris for a meeting of the European Council of Homeopathy. The ECH brings together medical doctors with an additional qualification in homeopathy organised in 40 associations from 25 European countries.

Homeopathy in the media

Coverage of homeopathy by UK media remains largely negative with the placing of positive stories and responding to inaccurate reports presenting an ongoing challenge. In September we placed a feature entitled “An Introduction to Homeopathy” in the health and lifestyle magazine, Candis. This included an interview with Dr Gary Smyth, President of the Faculty of Homeopathy and was part of a series exploring complementary and alternative therapies. Candis magazine is published in print and digital editions and has a circulation of 164,000. The same month Faculty member Dr Jonathan Hardy appeared in a similar piece for the online magazine Glamour which has 2.7 million readers each month.


GLAMOUR

Makeup Hair Skin Fashion Entertainment Beauty Club More Follow

Text
HEALTH

We've all heard of homeopathy, but do any of us know what it actually is? We've called on the experts to break it down...

Here's how it works.

BY ELLE TURNER
14 SEP 2019

Faculty member Dr Jonathan Hardy featured in the September issue of Glamour magazine

HOMEOPATHY

Our series exploring complementary and alternative medicine – treatments that fall outside of mainstream healthcare – continues. What are they, how do they work, and are they suitable for you?



WHAT IS IT?

Best known for 'treating like with like', homeopathy was offered freely by the NHS from its inception in 1948. And although NHS funding was withdrawn in 2018, doctors can still prescribe homeopathic medicines, says Dr Gary Smyth, a GP and homeopath and the president of the Faculty of Homeopathy. "The remedies – tiny pills containing the minimum effective dose of a medicine – are tailored to your experience of a condition, treating you as a person rather than just a set of symptoms," he says.

HOW DOES IT WORK?

People are often puzzled by the fact that homeopathy uses tiny doses of substances to treat symptoms that would, in fact, be caused by a large amount of the same substance. There's also a lot of scepticism around the ability of a highly diluted substance to have any effect at all. However, German physician Dr Samuel Hahnemann (1755-1843) found that treating 'like with like' in tiny quantities was beneficial – and homeopaths now have access to around 4,000 remedies. Just as a late-night cup of coffee can cause insomnia, a homeopathic dose of coffee in the remedy Coffea cruda can aid sleep. And, just as an onion can cause your eyes to stream, in Allium cepa, it can prevent streaming eyes caused by hay fever.

In homeopathy, less is more. So, a typical 30C dose – containing a substance that's been diluted 30 times – is a relatively low-dose treatment, while 10M (diluted 10,000 times) is a very high dose of the same substance.

WHAT HAPPENS IN A CONSULTATION?

Expect plenty of questions! "My choice of a headache remedy will depend on whether heat or cold helps, or whether your headache is accompanied by digestive problems or dizziness," says Dr Smyth. "I'll also want to know about the exact location of the pain, what it feels like, and whether it's better or worse in the morning or evening. Your preference for sweet or salty foods, and whether you are thirsty with a headache, or want to be alone or with others, also helps me build a detailed picture of your condition.

"In homeopathy, symptoms are indicators that something is out of balance. Rather than suppressing your symptoms, we aim to address the underlying cause of ill health, restoring your balance from your core. A homeopathic

Dr Gary Smyth's interview for Candis

Setting the record straight - homeopathy & vaccination

In October 2019, NHS England Chief Executive, Simon Stevens, was reported as having “serious concerns” about homeopathy which he called “fundamentally flawed”. The quotes came from a letter Mr Stevens and NHS national medical director, Stephen Powis, wrote to the Professional Standards Association (a body that registers professions and ensures standards are being met) about the possible reaccreditation of the Society of Homeopaths. A number of newspapers and broadcast media took the opportunity to run stories conflating homeopathy and the anti-vaccination movement.

Homeopathy UK worked with the 4Homeopathy group to produce a statement in response to these reports. This reinforced the fact that homeopathy and vaccination are separate issues and explained that registered homeopaths should refer any questions related to vaccination to a GP or other qualified health professional. The statement was subsequently featured in broadsheet newspaper, the Daily Telegraph as part of a report on the 14th November entitled, “Homeopath body warns practitioners against giving vaccine advice”. The Professional Standard Association’s reaccreditation of the Society of Homeopaths – subject to a four-part condition - prompted more media coverage in February. The Society issued a press release which featured a quote from our Chief Executive, Cristal Skaling-Klopstock welcoming the decision and acknowledging the importance of the PSA accreditation as a badge of quality and safety for the public.





My family and friends are amazed by how much homeopathy has helped me. In February 2019, I couldn't even lift my arms to wash my hair.

Now I'm working with children & I'm off medication. It's made such a difference."

— Laura, a patient at Liverpool Homeopathy

4.3 Supporting research & training

Supporting research & training

Since 2016 Homeopathy UK has awarded grants to support research and help build the growing evidence base into homeopathy. Our Grants Committee meets twice a year to review applications. The Homeopathy UK website now hosts new sections outlining some of the key research into homeopathy together with a database that can searched by medical condition. In addition, data is being collected from all our charitable clinics which will be analysed to provide meaningful clinical information.

During the year there has been an investment in research projects designed to have an impact on the public and decision makers. These projects take years of work to be realised and we anticipate being able to report their results in the coming years.

It is our vision that everyone in the UK can freely access homeopathy under the supervision of a qualified medical practitioner. Homeopathy UK is focussed on ensuring that more doctors, nurses, vets, pharmacists, midwives, and other healthcare professionals are trained in homeopathy. In order to do this we work closely with the Faculty of Homeopathy, incorporated by Act of Parliament in 1950 to ensure educational and professional standards in homeopathy for healthcare professionals.

Over the year we have provided funding to the Faculty to increase the number of health professionals undertaking training through events, virtual teaching and lectures. It is equally important to ensure those healthcare professionals currently integrating homeopathy into their practice are active and able to provide homeopathy. Member events online during the pandemic have kept homeopaths practising and connected to colleagues. Homeopathy UK's charitable clinics are provided by Faculty of Homeopathy members, so it is critical for the future of our clinics that practitioners retain membership and stay current with CPD and other professional practice obligations. Sadly due to restrictions the Faculty's Congress was unable to go ahead. The Congress is an important opportunity for sharing best practice, encouraging professionals on to training and ensuring colleagues remains connected with the homeopathy community. The Congress will be rescheduled when restrictions are lifted.

4.4 Fundraising to Support Our Aims

Fundraising to support our aims

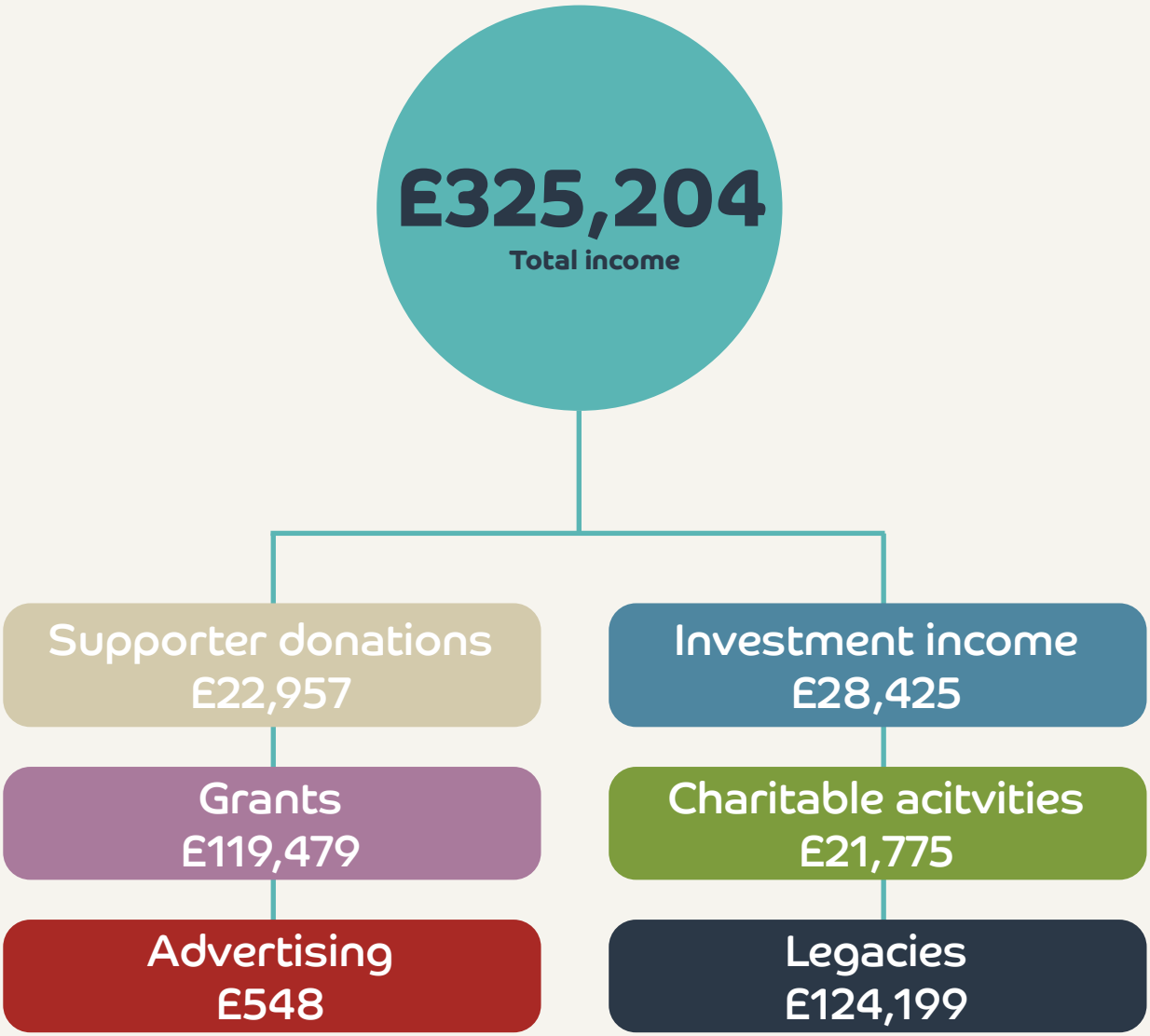
We are very grateful to the many donors and organisations that support our charity. Over the year the charity benefitted from generous legacies, grants, and ongoing support from the public. We receive no government funding to aid delivery of care through our charitable clinics and every donation toward the clinics helps make them sustainable into the future.

Homeopathy UK has been exceptionally fortunate to receive legacies to continue our work over the years. This year legacies represented a considerable percentage of our income at 38% (2019: 69%). Over the year we received a total of £124,199 (2019: 280,668) in legacy income which is integral to maintaining our operations. We are very grateful to Brian Grist, Renza Virginia Ursella, Frank & Doreen Andrews, Marie Fay Blakey and William Howard for honouring us in their wills.

We are also extremely grateful to our individual donors who provided £22,957 (2019: £43,7840) in ongoing funding. Over the year we have seen an increase in grant funding to the organisation with £119,479 (2019: £40,000) of funding provided. We would like to express our gratitude to the Blackie Foundation Trust, Scottish Homoeopathic Research & Education Trust, Northwest Friends of Homeopathy, Honeyman Gillespie Trust and the Jersey Homeopathic Group for their support.

In autumn 2019 the charity invested, agreed and embarked on a business development strategy to improve and diversify our funding streams. The strategy is designed to strengthen the charity and enable growth. In addition, we reviewed our communications with donors and beneficiaries, ensuring that they are regularly and fully updated on all aspects of our work and able to offer feedback where appropriate.

The key focus of business development work was to look to new income sources to support our growing network of charitable clinics. This work progressed well but the onset of Covid-19 caused the fundraising landscape to change radically and quickly. This has meant that the charity has shifted from traditional grant applications to pursuing emergency funding - where the focus is on frontline care. The results of these efforts have been positive but not are not reflected in the annual accounts for 2019-2020.



Future developments

The next year is set to be a productive year for the charity. Activities will include:

- Growing our network of charitable clinics throughout the UK.
- Engaging with new audiences and in particular younger people.
- Growing numbers of supporters and donors through virtual and online activities.
- Encouraging partnerships and cross-collaboration with colleagues and other CAM organisations in UK and Europe.
- Increasing the funding and number of donors to the organisation to enable growth and long term stability of the charity and fulfilment of its aims.

Corporate governance
The Trustees, acting as the Council for the charity, meet four times a year to consider the performance of Homeopathy UK against its business plan, to consider matters specifically reserved for their attention as laid down in the governing documents and to direct the executive officers of the charity as they consider appropriate. They also hold an additional meeting during the year to focus attention on overarching strategy and planning for the organisation.

There are four active committees of the Council of Trustees. The Finance Committee advises Council on financial matters, including the appointment of financial advisers and guidance on financial controls. The Grants Committee reviews grant applications and makes recommendations to Council in regard to funding. The Communications & Marketing Committee advises Council on Communications and Marketing matters, including print and digital communications. The Business Development Committee advises Council on fundraising matters and recommends activities to undertake.

In addition, the management team of Homeopathy UK, led by the Chief Executive (CEO) and comprised of the Marketing & Communications Manager, Operations Manager and Business Development Manager, meets regularly to discuss and implement strategic issues as directed by the Trustees and to monitor and control the performance of the charity on the authority delegated by the Trustees.

Organisational structure
There are five staff members, two of which are part time.

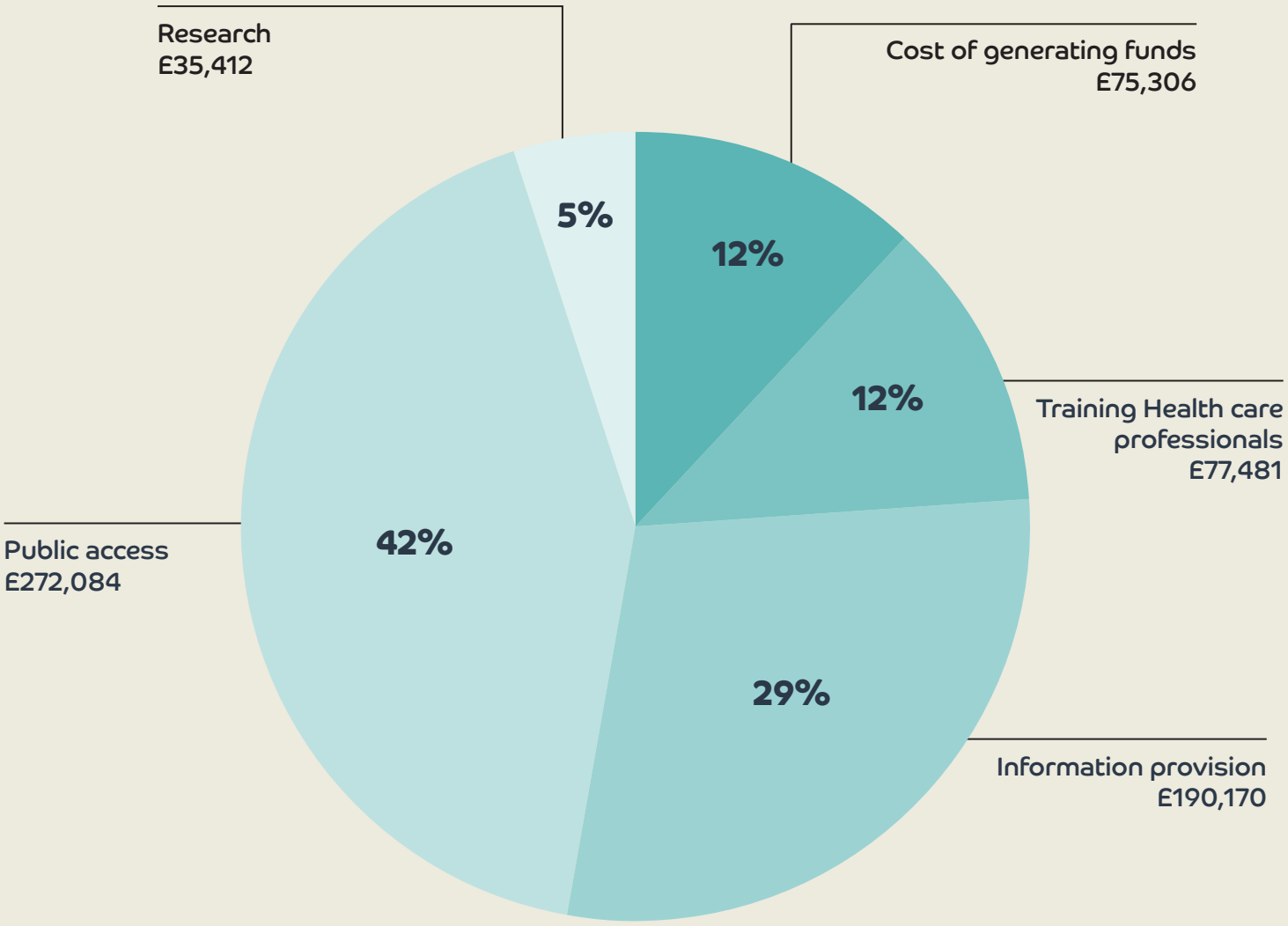
Reserves policy
The charity relies on fully funding its planned level of activities from either legacies and donations or retained reserves. Since legacy income is very unpredictable in both amount and timing, the Trustees have formed the view that it would be prudent to maintain reserves at a level which would support activities for the charity for a year going forward.

Homeopathy UK determines an operating deficit by deducting sustainable income from the cost of its planned activities' level for the 12 month period. It ensures that sufficient reserves are retained by the organisation to meet this operating deficit. In this way planned increases or enforced decreases in activity levels can be managed smoothly.

Free reserves are those funds which are unrestricted and not designated to a particular purpose and can be freely used to pay for day-to-day operations. The level of free reserves at the end of 2020 was £326,975. The forecasted operating deficit for the next year is £105,823 which is approximately 1/3 of the unrestricted funds held. However, given the uncertainty presented by the Covid pandemic, the Trustees will be monitoring cash flow closely along with performance against budget to ensure reserves do not dip below a critical level for sustained operations.

Grant making policy
In 2015-16 Homeopathy UK started accepting grant applications for future funding. The grant-awarding policy and application is publicly available on the organisation's website. Over the period £102,559 was spent toward grants and another £28,313 was allocated to projects which are ongoing or will start in 2020-21 which the Trustees agreed to fund. ▶

Graph of expenditure



£650,453
total expenditure

Faculty of Homeopathy
Much of the charity's work is closely connected with the Faculty of Homeopathy, whose members support Homeopathy UK by providing their professional expertise. The Faculty is the only professional body that represents statutorily registered homeopathic practitioners – doctors, dentists, nurses and midwives, pharmacists, podiatrists and vets – qualified in homeopathy.

It ensures the highest standards of homeopathic training, education and practice. The organisation has about 500 members who use homeopathy and find the quality of their patient care and professional satisfaction has been improved by learning about and using homeopathy in their daily work. It is also the leading authority on homeopathic medicine, working to convince government, the medical establishment and decision-makers of the need for homeopathy to be fully integrated in healthcare systems in the UK and worldwide.

Risk management
The Association reviews key risks at every meeting and regularly reviews a full schedule of risks. Significant risks addressed at each meeting focus on issues of financial security of the charity, appropriate staffing and retention of organisational knowledge to ensure Homeopathy UK meets objectives, issues that could do reputational damage to the organisation and homeopathy itself, and appropriate governance to allow the charity to meet statutory and organisational obligations.

Employees
Homeopathy UK is committed to equal opportunities. Conditions of employment are set out in the Staff Handbook.

Auditors
FKCA Limited have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act.

The above report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

On behalf of the Trustees



Mrs Margaret Wyllie Chair

Date: 06.05.2021





Patients tell me they're pleased to be able to use homeopathy without the barrier of cost. Often, they've had previous experience of homeopathy but couldn't afford to continue doing it. Or they've known about it but thought they were excluded from it."

— Dr Tim Foster, Winchester Homeopathy

05 Independent auditors report and accounts

Independent Auditor's Report To the members of Homeopathy UK Incorporated by Guarantee

Opinion
We have audited the financial statements of Homeopathy UK (the 'charitable company') for the year ended 31 August 2020 which comprise of the Statement of Financial Activities, Statement of Income and Expenditure, Balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

- incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) [ISAs (UK)] and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate;
- or the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements;
- and the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees
As explained more fully in the Statement of Trustees Responsibilities starting on page 11, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so. ▶

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditors responsibilities. This description forms part of our Report of the Independent Auditors.

Use of the report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 14.05.2021

Tara Aldwin ACA
Senior Statutory Auditor

FKCA Limited
Statutory Auditor
260 - 270 Butterfield Great Marlings
Luton, LU2 8DL

06
Accounts for 2019-20

Statement of Financial Activities for the year ended 31 August 2020

	Note	Unrestricted funds £	Designated funds £	Restricted Funds £	Permanent Endowment Funds £	Total 2020	Total 2019
Voluntary income							
Donations and gifts	4	81,816	-	39,407	-	121,223	53,263
Supporters donations		22,957	-	-	-	22,957	30,521
Legacies		124,199	-	-	-	124,199	280,668
Activities for generating funds							
Advertising Income		60	-	-	-	60	451
Investment income	5	28,425	-	-	-	28,425	37,678
Income from Charitable Activities							
Royalties		548	-	-	-	548	311
Services to FoH		6,018	-	-	-	6,018	-
Clinics		3,695	-	10,000	-	13,695	2,185
Others - Misc.		8,080	-	-	-	8,080	1,698
Total Incoming resources		**275,797**	**-**	**49,407**	**-**	**£325,204**	**406,773**

Statement of Financial Activities for the year ended 31 August 2020 cont

	Note	Unrestricted funds £	Designated funds £	Restricted Funds £	Permanent Endowment Funds £	Total 2020	Total 2019
Resources Expended							
Cost of generating funds							
Fundraising and publicity	6	70,208	-	-	-	70,208	78,412
Investment management fees	6	2,522	-	2,385	192	5,098	6,582
Charitable Activities							
Training of healthcare professionals	6	49,481	-	28,000	-	77,481	103,638
Provision of information	6	158,971	-	31,199	-	190,170	166,086
Increasing public access	6	210,886	-	61,197	-	272,084	180,423
Research and development	6	35,412	-	-	-	35,412	27,849
Total resources expended		**527,480**	**-**	**122,781**	**192**	**650,453**	**562,991**
Net Income before transfers		(251,683)	-	(73,374)	(192)	(325,249)	(156,218)
Transfer between funds	14	58,348	(58,348)	26,372	(26,372)	-	-
Net Income from resources		(193,335)	(58,348)	(47,002)	(26,564)	(325,249)	(156,218)
Other recognised gains and losses							
Realised gains (losses)	10	46,831	-	6,942	-	53,773	33,807
Unrealised gains (losses)	10	(79,800)	-	6,475	(3,612)	(76,937)	(42,440)
Net movements in funds		(226,304)	(58,348)	(33,585)	(30,176)	(348,413)	(164,851)
Fund balances brought forward at 01 September 2019		552,435	169,254	251,316	90,319	1,063,324	1,228,174
Fund balances carried forward at 31 August 2020	14	326,131	110,906	217,731	60,143	714,911	1,063,323

All incoming resources and resources expended derive from continuing activities. The notes on page 64 to 77 form part of these financial statements.

Summary Income & expenditure Account for the year ended 31 August 2020

	2020 £	2019 £
Gross income from continuing operations (Excludes Endowments)	325,204	406,773
Total income of continuing operations	325,204	406,773
Total expenditure of continuing operations (Excludes Endowments)	(650,261)	(562,628)
Net profit / (losses) before transfers	(325,057)	(155,855)
Realised gains/(losses) on fixed asset investments	53,773	33,521
Net movement in funds	(271,284)	(122,334)

Total income comprises £275,797 (2019: £364,589) for unrestricted funds and £49,407 (2019: £42,185) for restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

Total expenditure for the year was £650,453 (2019: £562,991) comprising £527,480 (2019: £511,843) of unrestricted funds, £122,781 (2019: £50,785) expenditure of restricted funds and £192 (2019: £363) of permanent endowment funds, as shown in the Statement of Financial Activities. A detailed analysis is provided in the Statement of Financial Activities and the notes.

The Summary Income and Expenditure account is derived from the Statement of Financial Activities, which together with the notes to the accounts provides full information on the movements during the year on all the funds of the charity.

All activities relate to continuing activities.

The notes on page 64 to 77 form part of these financial statements.

Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	7,095	8,163
Investments	10	688,320	1,009,023
		695,415	1,017,186
Current assets			
Debtors	11	73,195	48,110
Cash at bank, in hand and in transit	15	46,744	78,455
		119,940	126,566
Creditors: amounts falling due within one year	12	100,445	80,429
Current assets less current liabilities		19,495	46,137
Total Net assets		**714,911**	**1,063,323**
Funds			
Unrestricted funds		326,131	552,435
Designated Fund		110,906	169,254
Restricted funds		217,731	251,316
Permanent Endowment		60,143	90,319
Totals	14	**714,911**	**1,063,323**

The financial statements been prepared in accordance with the provisions applicable to companies subject to the small companies regime with Part 15 of the Companies Act 2006.

Company registration 00102915
The financial statements were approved by the Board on 06.05.2021 and signed on its behalf by:



Margaret Wyllie, Chairman

The notes on page 64 to 77 form part of these financial statements.

Notes forming part of the financial statements for the year ended 31 August 2020

Note 1: Statutory Information
Homeopathy UK is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Contents page. The presentation currency of the financial statements is the Pound Sterling (£).

Note 2: Accounting policies
Basis of preparation and assessment of going concern. The financial statements of the charitable company, which is a public benefit entity FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit ensuring it is in line with the Charity's aims and objectives. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The impact of the coronavirus pandemic has been considered by the Trustees, as detailed in the report of the Trustees, they do not consider this to impact the charity's ability to continue operating.

Income
Income from donations are included in the financial statements on a receivable basis. Pecuniary and residuary legacies are included when the amounts can be reasonably quantified and the charity has certainty of receipt.

All other income is accounted on an accruals basis. Income is stated after trade discounts, other sales taxes and net of VAT.

Resources expended
The charity incurs two main categories of expenditure which are cost of generating funds and charitable activities. All categories of expenditure are accounted for on accruals basis. The cost for generating funds includes fundraising and publicity costs as well as investment management fees. Charitable activities expenditure includes the training of healthcare professionals, provision of information, increasing public access and research and development.

a) Direct costs have been directly allocated against the charitable activity to which they relate.
b) Grants have been directly allocated against the charitable activity to which they relate.
c) Staff costs have been allocated against cost of generating funds and charitable activities on a staff time basis. A total of £254,067 (2019: £260,469) were allocated within the period.
d) Similarly, support costs have been allocated against cost of generating funds and charitable activities on a staff time basis. A total of £162,551 (2019: £115,172) were allocated within the period. A breakdown of the expenditure included within support costs is detailed in the notes to the accounts.

Grants awarded
Provision is made for grants when approved by the Trustees. Grants approved but not paid at the balance sheet date are included in liabilities.

Tangible fixed assets
Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. Tangible fixed assets with a value of £500 or more are capitalised.

Depreciation
Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets, over their expected useful lives.

The notes on page 64 to 77 form part of these financial statements.

It is calculated at the following rates:

- Office equipment, fixtures and equipment - 33% reducing balance
- Computer equipment - 33% reducing balance

Fund accounting

General funds are available for use at the discretion of the Trustees in pursuing the general charitable objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are created when funds (whether income or capital in nature) are given to, or raised by, the charity for use in a particular area or for a specific purpose only.

Endowment Funds

These are assets, which must be held permanently by Homeopathy UK. The change to the value of the fund are reflected in the SOFA as realised and unrealised gains or losses. The income from the endowment funds is for the promotion of Homeopathy.

Gifts in kind

The charity includes individual gifts in kind where these are worth in excess of £500.

Investments

Investments are shown at market value. The unrealised movement in market value from one year to another is taken to the appropriate fund. The market value of investments is determined by reference to stock exchange prices at the balance sheet date. Gains or losses arising during the year are disclosed in the Statement of Financial Activities (SOFA).

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial resources.

Taxation status

The organisation as a registered charity does not incur corporation tax and reclaims any recoverable tax suffered on investment income.

Pensions

The company contributes to individual staff's pension schemes, whose assets are maintained separately from those of the charity. The pension charge represents the amounts payable by the Charitable company to the funds during the year. All expenses under the pension scheme are included within unrestricted charitable activities.

Emoluments

The Trustees who are the directors of the company do not receive emoluments for their services nor do contracts of services exist between the Trustees and the Charitable company.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Note 3: Resources expended are stated after charging:

	2020 £	2019 £
Depreciation	3,496	4,772
Loss on disposal of disposal of office equipment, fixtures and fittings	-	298
Auditors remuneration	10,812	6,920
Pension costs	10,707	10,743

Note 4: Donations

	Unrestricted £	Restricted £	2020 £	2019 £
Trust and corporate	80,072	39,407	119,479	44,000
Special Appeals	1,744		1,744	9,263
Totals	**81,816**	**39,407**	**121,223**	**53,263**

Note 5: Investment income

	2020 £	2019 £
Dividends and Interest on investments	28,425	37,678
Totals	**28,425**	**37,678**

The notes on page 64 to 77 form part of these financial statements.

Note 6: Analysis of Total Resources Expended

	Direct Costs £	Grants £	Staff Costs £	Support Costs £	Total 2020 £	Total 2019 £
Cost of Generating Funds						
Fundraising and publicity	7,051	-	38,769	24,388	70,208	78,412
Investment management fees	5,098	-	-	-	5,098	6,582
Totals	**12,149**	**-**	**38,769**	**24,388**	**75,306**	**84,994**
Charitable Activities						
Training of Healthcare Professionals	-	52,825	15,137	9,519	77,481	103,638
Provision of Information	56,605	-	81,993	51,572	190,170	166,086
Increasing Public Access	65,295	28,252	109,622	68,915	272,084	180,423
Research and Development	-	21,482	8,546	5,384	35,412	27,849
Totals	**121,900**	**102,559**	**215,298**	**135,390**	**575,147**	**477,997**
Total Resources Expended	**134,049**	**102,559**	**254,067**	**159,778**	**650,453**	**562,991**

Note 6: a) Breakdown of Support Costs

	Support Costs £
Bad Debt Write Off	30
Computer /IT Expenses	26,446
Depreciation	3,496
Finance Costs	566
Governance costs	14,023
Insurance	3,324
Loss on Disposal of Fixed Asset	-
Miscellaneous Expenses	455
Office Rental	38,786
Other staff costs	438
Postage and Stationary	2,862
Premises Expenses	1,654
Professional Fees	61,834
Repairs and Renewals	-
Staff Training	619
Storage Costs	2,065
Telephone	2,504
Travel Expenses	676
Totals	**159,778**

Note 6: b) Governance Costs

	Support Costs £
Audit & Accountancy Fees	10,813
Meeting Expenses	3,210
Totals	**14,023**

The notes on page 64 to 77 form part of these financial statements.

Note 7: Analysis of Grants

	Grants to institutions	Grants to individuals	2020 £	2019 £
Charitable Activities				
Training of Healthcare Professionals	52,825	-	52,825	75,000
Increasing Public Access	9,267	18,985	28,252	2,748
Research and Development		21,482	21,482	14,000
Totals	**62,092**	**40,467**	**102,559**	**91,748**

Included within Training of Healthcare Professionals, is a grant of £50,000 to the Faculty of Homeopathy (2019: £75,000). This grant was funding to support the charity's educational work. At the year end, £12,500 of this grant was outstanding and has been included in the grants payable creditor (note 12).

Note 8: Staff costs

	2020 £	2019 £
Wages and salaries	225,562	228,616
Social security costs	17,798	21,110
Pension costs	10,707	10,743
Totals	**254,067**	**260,469**

The average monthly number of employees (including casual and part-time staff) during the year was made up as follows:	2020	2019
Direct charitable activities	6	6

The Trustees received no emoluments during the year (2019: nil). Reimbursed expenses totalled £3,042 (2019: £5,580). The total employee benefits of the key management personnel of the Charity were £86,206. (2019: 86,232). Aggregate salary costs for Homeopathy UK amounted to £254,067. There is 1 employee receiving benefits between £80,000 and £90,000. (2019: 1 employee received employee benefits between £80,000 and £90,000).

Note 9: Tangible fixed assets

	Office equipment fixtures and fittings £	Computer equipment £	Total £
Cost At 1 September 2019	14,786	36,732	51,518
Additions	-	2,428	2,428
Disposals	(10,882)	(14,547)	(25,429)
As at 31 August 2020	**3,904**	**24,613**	**28,517**
Depreciation			
At 1 September 2019	12,171	31,184	43,355
Charge for the year	863	2,633	3,496
Disposals	(10,882)	(14,547)	(25,429)
As at 31 August 2020	**2,152**	**19,270**	**21,422**
Net book value			
At 31 August 2020	1,752	5,343	7,095
At 31 August 2019	2,615	5,548	8,163

The notes on page 64 to 77 form part of these financial statements.

Note 10: Fixed assets investements

Market value	2020 £	2019 £
At 1 September 2019	1,009,023	1,183,709
Acquisitions	104,245	49,670
Disposals at market value	(401,784)	(219,136)
Realised and Unrealised gains / (losses)	(23,164)	(5,220)
At 31 August 2020	**688,320**	**1,009,023**

Split of market value Investments listed on a recognised stock exchange

UK Fixed interest	72,619	135,868
Overseas Fixed interest	9,845	-
UK Equities	192,206	397,662
Overseas Equities	302,177	323,477
Emerging Economies	3,159	-
UK Property	65,490	83,983
Alternative Assets	42,824	68,033
Investments at market value	**688,320**	**1,009,023**

Historical cost

At 1 September 2019	734,381	849,149
Disposals	(347,998)	(164,438)
Acquisitions Difference	103,488	49,670
At 31 August 2020	**489,871**	**734,381**

The following holdings as at 31 August 2020 represent more that 5% of the total investments held.	**2020 £**
Baillie Gifford American W3	38,289
Artemis Fd Mngrs Incom I Inc	44,869
Scot Mort Inv Tst Ord	76,900
BNY Mellon Fd Mgr Newton Gth & Inc for Charities	59,937

Note 11: Debtors

	2020 £	2019 £
Other Debtors	32,159	19,630
Prepayments and accrued income	38,947	21,816
Related party debtors	2,089	6,665
Totals	**73,195**	**48,110**

Note 12: Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	16,967	13,177
Accruals and deferred income	24,978	13,191
Social security and other taxes	2,851	6,493
Related party creditors	32,398	28,098
Grants payable	23,250	19,470
Totals	**100,445**	**80,429**

The Trustees committed to paying grants totalling £102,559 within the financial year, as detailed in note 7. At the year end £23,250 of these grants were still outstanding (2019: £19,470) and have been included within grants payable.

At the year end, the Trustees committed to make grants which totalled £28,313 (2019: £58,552), within the next 1 to 3 years. Of these grants £8,313 for increasing public access and £20,000 for the purpose of training of healthcare professionals. These grants are contingent on the recipients meeting the various performance related conditions attached to the grants and therefore are not recognised until these conditions are met. These grants will be partially funded from the charity's unrestricted funds and partially from restricted funds.

Deferred income brought forward at 1 September 2019	Deferred Income £
Incoming resources deferred in the current year	-
Amounts released from previous years	10,870
Deferred income carried forward at 31 August 2020	-
Grant income is deferred to match income against the period it relates to.	19,470

Note 13: Leasing agreements

Non-cancellable operating leases Minimum lease payments fall due as follows:	**2020** **£**	**2019** **£**
Within one year	7,980	7,980

Note 14: Movement in funds

	Balance at 1st September 2019 £	Reclassified £	Incoming resources £	Outgoing resources £	Transfers £	Gains/ (losses) £	Balance at 31st August 2020 £
Permanent endowments							
Samuel Goodenough Trust	63,945	-	-	(192)	-	(3,611)	60,143
Homeopathic Post Graduate	26,372	(26,372)	-	-	-	-	-
Totals	**90,317**	(26,372)	**-**	(192)	**-**	(3,611)	**60,143**
Restricted							
Clinics Appeal	-	-	10,000	(10,000)	-	-	-
Tanner Trust	1,380	-	-	(1,199)	-	-	181
Phillips Memorial (Charity No. 235902)	239,528	-	-	(72,385)	-	13,417	180,560
Blackie Foundation Trust	-	-	30,000	(30,000)	-	-	-
P Fisher	-	-	210	-	-	-	210
SHRET	-	-	9,197	(9,197)	-	-	-
Homeopathic Post Graduate	-	26,372	-	-	-	-	26,372
Mervyn Madge Fund	10,408	-	-	-	-	-	10,408
Totals	**251,316**	**26,372**	**49,407**	(122,781)	**-**	**13,417**	**217,731**
Unrestricted							
General	552,436	-	275,796	(527,480)	58,348	(32,969)	326,131
Totals	**552,436**	**-**	**275,796**	(527,480)	**58,348**	(32,969)	**326,131**
Designated							
Designated	169,254	-	-	-	(58,348)	-	110,906
Totals	**169,254**	**-**	**-**	**-**	(58,348)	**-**	**110,906**
	1,063,323	-	325,203	(650,453)	-	(23,163)	714,911

The notes on page 64 to 77 form part of these financial statements.

Note 14 Movement in funds (continued)

Permanent endowments are funds for which only the income from the endowment can be used to fund activities. The principal of the endowment cannot be spent. The following permanent endowments are held by Homeopathy UK:

Samuel Goodenough Trust - the income from the Trust is for use for education, research and promotion of veterinary homeopathy.

Homeopathy UK also holds retricted funds which are given by donors for particular activities and can only be spent for those activities. The following are the restricted funds held by Homeopathy UK:

Clinics Appeal Fund: are funds raised to support Homeopathy UK's charitable and low cost homeopathic clinics.

Tanner Trust: is a grant from the Tanner Trust targeted toward information seminars for midwives, mums to be and new mums and active retired. Note that a transfer of £1,380 was done at the year end 2018-19 as this was misallocated to unrestricted funds at the year end 2017-18.

Philips Memorial: in January 2019 this permanent endowment was approved by the Charity Commission to become a restricted fund and is the reason it is reallocated in the movement of funds. The fund is for use in Kent and for the promotion and advancement of homeopathy. In the year the Trustee agreed to provide a grant of £75,000 from the fund to be applied to the promotion work of Homeopathy UK, which includes the investment in new website, clinics and targeted research into public views of homeopathy.

Blackie Foundation Trust: is a grant from the Blackie Foundation Trust to support Homeopathy UK charitable and low cost clinics and to help develop educational opportunities through the clinics.

Peter Fisher Fund: is a fund in memory of Dr Peter Fisher for homeopathic research, education and international collaboration.

SHRET (Scottish Homoeopathic Research & Education Trust) - is a Scottish charity which donated restricted funding to support Homeopathy UK charitable clinics running in Scotland.

The Homeopathic Post Graduate Teaching and Education Fund - On 26th August 2020, the Charity Commission approved changing the fund from a permanent endowment to a restricted fund. £26,372, the full amount of the fund, was reallocated to restricted funding under section 289 of the Charities Act 2011. The funds will be applied to homeopathic education and teaching.

Mervyn Madge Fund - is for the naming of a section of a library focused on homeopathic pharmacy in memory of the late Christina Brenda Madge.

Homeopathy UK also holds designated funds which represent grant commitments, clinic expenditure and redundancy and wind down costs if the organisation needed to drastically minimise operations.

Designated Fund - Homeopathy UK decided the accounts from 2018-19 going forward would identify designated funds which quantify ongoing commitments into future accounting periods. This is to present a clearer picture of the true levels of unrestricted funds available to the organisation. As noted above they are grant commitments, clinic expenditure for the coming year, and redundancy costs.

Note 15: Analysis of net assets

	Unrestricted funds £	Designated funds £	Restricted funds £	Permanent Endowment funds £	Total funds £
Funds balances at 31st August 2020	326,131	110,906	217,731	60,143	714,911
Represented by:					
Tangible fixed assets	7,095	-	-	-	7,095
Investments	452,640	-	175,743	59,937	688,320
Cash at bank, in hand and in transit	41,721	-	4,817	206	46,744
Other net current assets / (liabilities)	(175,325)	110,906	37,171	-	(27,250)
Totals	**326,131**	**110,906**	**217,731**	**60,143**	**714,911**

Note 16: Related parties

Ultimate controlling party
The Board of Trustees are the ultimate controlling party as set out by the governing document.

(i) The Faculty of Homeopathy
The FoH is a connected non-profit organisation, with whom, Homeopathy UK shares a number of Council Members. The various related party transactions and balances have been detailed below:

During the year the Homeopathy UK made a grant of £50,000 to FoH, as agreed by the Homeopathy UK council (2019: £75,000). At the year end, £12,500 of this grant was outstanding and this has been included in grants payable. (2019: £12,500). During the year Homeopathy UK cross charged certain office shared costs totalling £6,018 (£2019: £6,730)

During the year Homeopathy UK cross charged certain office shared costs to the FoH. Hence at the Balance Sheet date Homeopathy UK was owed £196 (2019: £5,243), this is included in Other debtors (2019: Other debtors). Furthermore, a balance of £nil (2019: £1,487) is included in accrued income which relates to the Faculty's proportion of shared costs which have not been invoiced at the year end.

Homeopathy UK have agreed to settle any outstanding debts of The Faculty of Homeopathy where they are unable to meet such obligations.

(ii) The William Kadleigh Memorial Fund
The William Kadleigh Memorial Fund is an unincorporated connected charity whose capital funds are held and managed by Homeopathy UK on behalf of the Kadleigh Committee. As at the balance sheet date funds held were £2,089 included within related party debtors. (2019: Homeopathy UK owed £100 to the charity).

(iii) Hahnemann House Trust
Hahnemann House Trust is an unincorporated connected charity with Homeopathy UK and Homeopathy UK is the Trustee of the charity. Funds are used to maintain homeopathic artefacts and support homeopathic education and research. During the year, to ensure progress of key research and support homeopathic education, the Trust gave a grant of £64,000 to Homeopathy UK (£50,000 to support the grant to the Faculty of Homeopathy and £14,000 for a research grant). Both donations are included in Unrestricted Donations and Gifts on the Statement of Financial Activities for the year. At the year end Hahnemann House Trust was owed £32,398 (2019: £27,998) by Homeopathy UK.

During the year Homeopathy UK cross charged certain office shared costs to the Hahnemann House Trust. Hence at the Balance Sheet date Homeopathy UK was owed £6,219 (2019: £nil), this is included in Other debtors.

Bath Homeopathic Hospital and Dispensary Trust
Bath Homeopathic Hospital and Dispensary Trust (BHHDT) is an unincorporated connected charity with the Homeopathy UK and shares Trustees. BHHDT's funds are for use for promotion and advancement of Homeopathy around Bath, Bristol and the region. The BHHDT expended its' funds at year-end and the charity will be closed. At the year end, £nil was owed to Homeopathy UK (2019: £6,665) and this is included within related party debtors. The charity donated £11,572 to Homeopathy UK during the year included in Supporters Donations in Unrestricted Funds on the Statement of Financial Activities for the year.

Note 17: Pension

Homeopathy UK contributes to staff pensions. The majority of staff are enrolled in a statutory pension scheme, however those staff members hired before 2015 have been able to retain their individual defined contribution schemes with 8% of salary being paid by the employer. The pension cost charge represents contributions payable by Homeopathy UK to these schemes and amounted to £10,469 (2019: £10,743). There were outstanding pension contributions of £1,110 as at 31 August 2020 (2019: nil). All expenses under the pension scheme are included within unrestricted charitable activities.

HOMEOPATHY
UK



No two consultations are the same. Our youngest patient is 5 months old and the oldest is 85. I treat conditions across the board from asthma and anxiety through to post-traumatic stress and the peri-menopause."

— Karen Hooton, Edinburgh Homeopathy