



**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 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!

A handwritten signature in black ink, reading 'M Wyllie'. The signature is written in a cursive style with a long horizontal line extending from the bottom of the 'y'.

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 activities 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





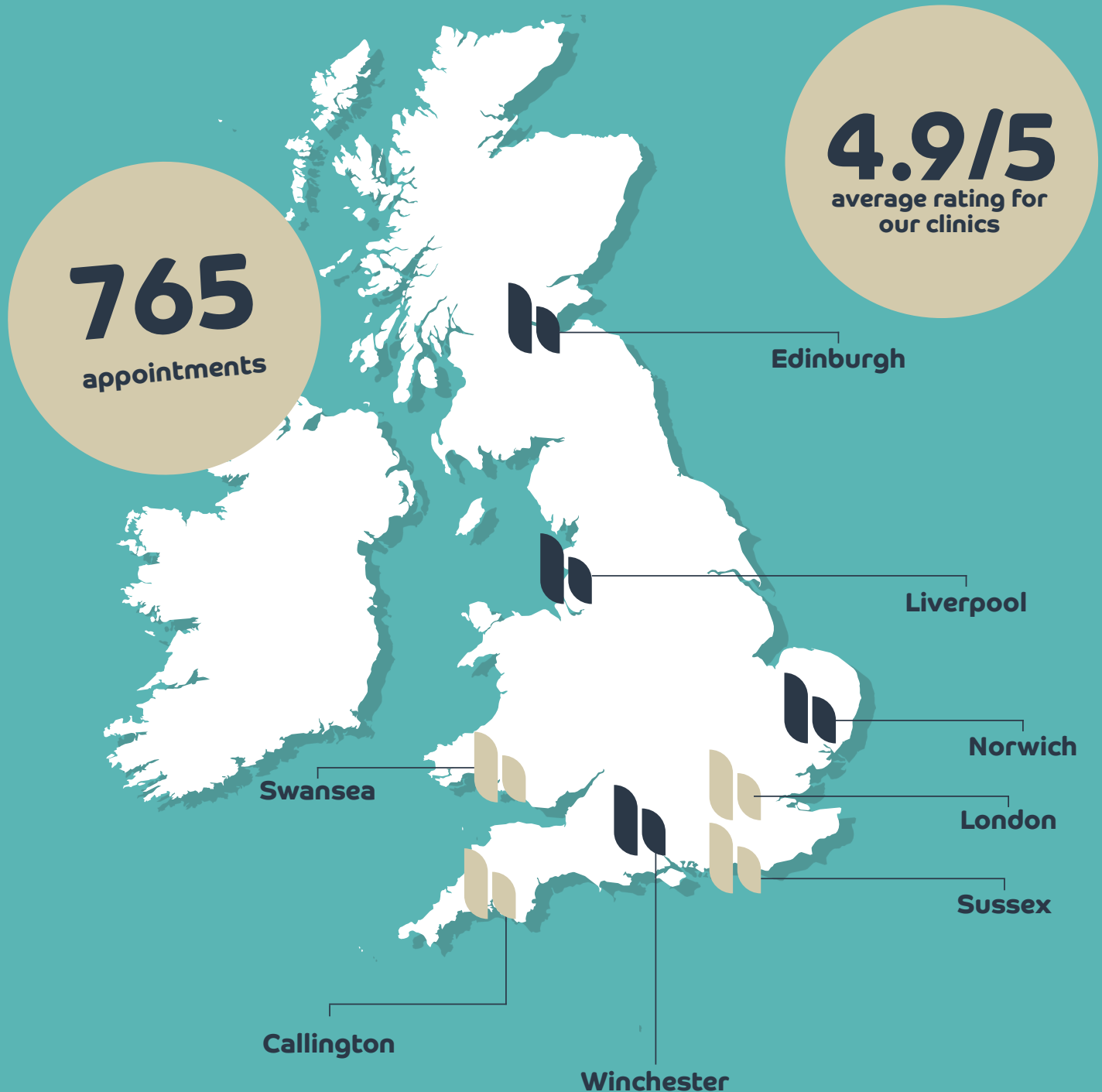
4.1

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.



— 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.

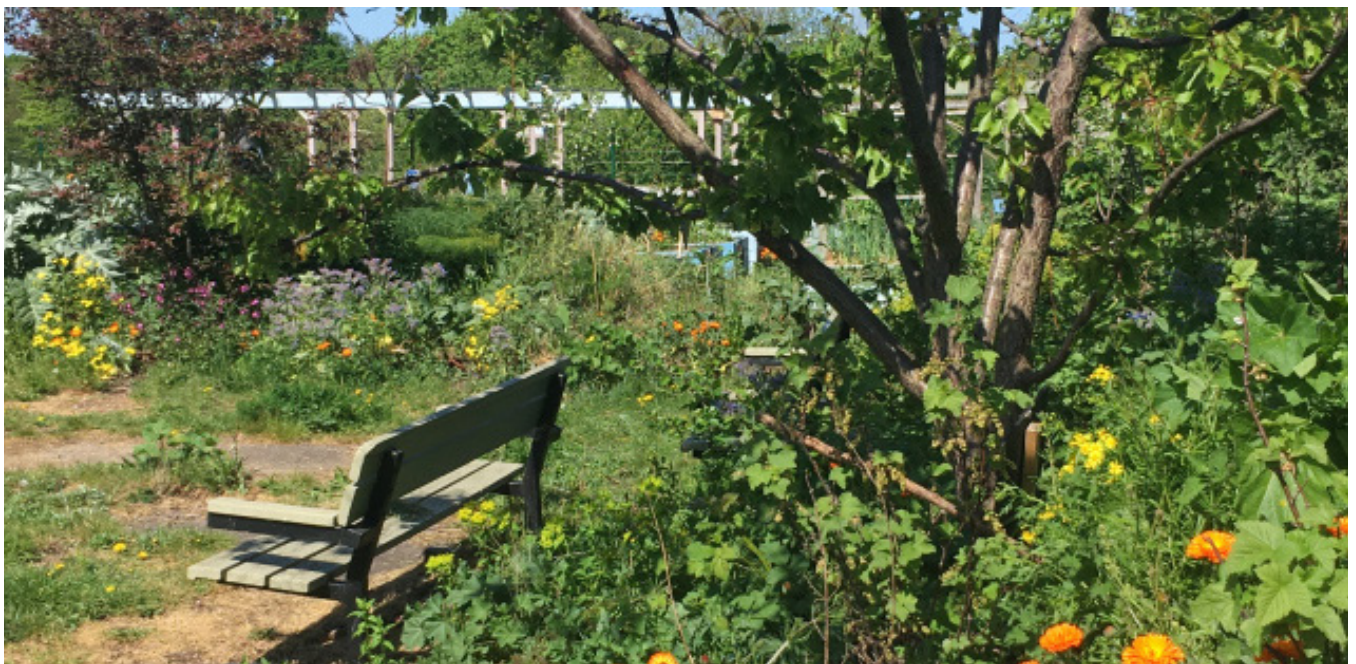
Edinburgh Homeopathy

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**

Myasthenia Gravis

Angioedema

Fibromyalgia

Eczema

Depression

Pruritus

Asthma

PTSD

Arthritis

Vertigo

Lyme Disease

Cystitis





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.

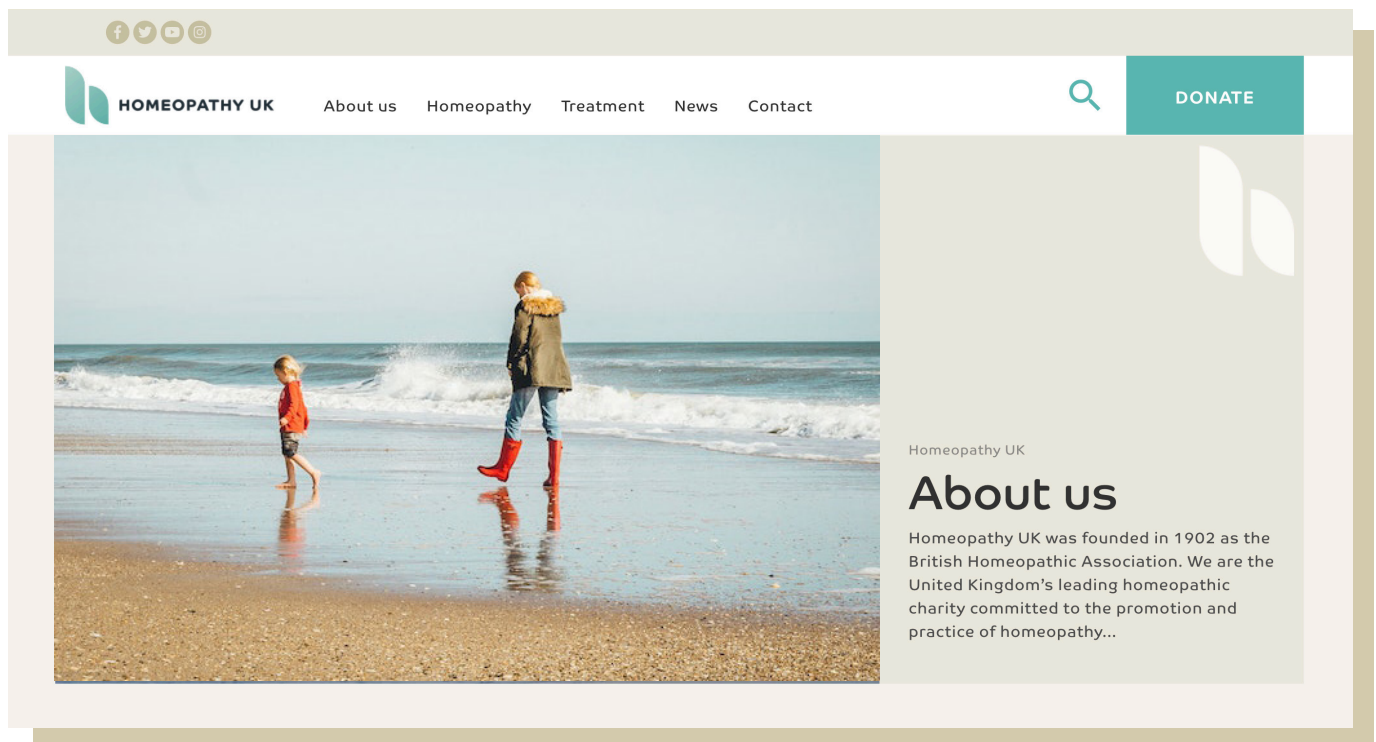


How wonderful to see the wonderful, new and informative website. What a great fresh look and layout. Very well done!"
— Jane, website user

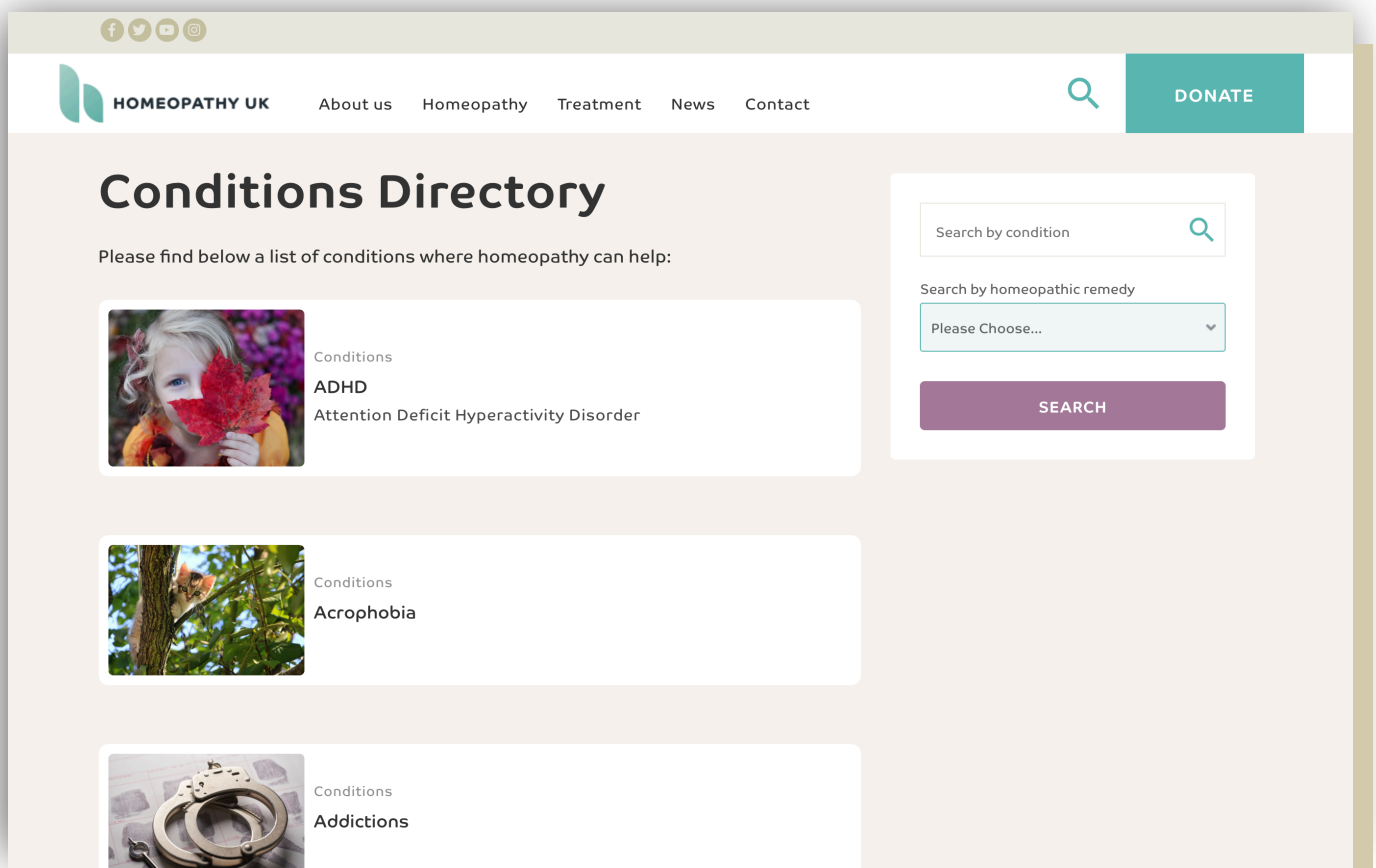
We know that most people come to Homeopathy UK for two reasons: to discover how homeopathy can help them or to find a local homeopath. As well as a faster version of the Find A Homeopath search tool our website now has a “Conditions Directory” which allows people to search specific health problems that respond well to homeopathic treatment.



Find a homeopath search engine



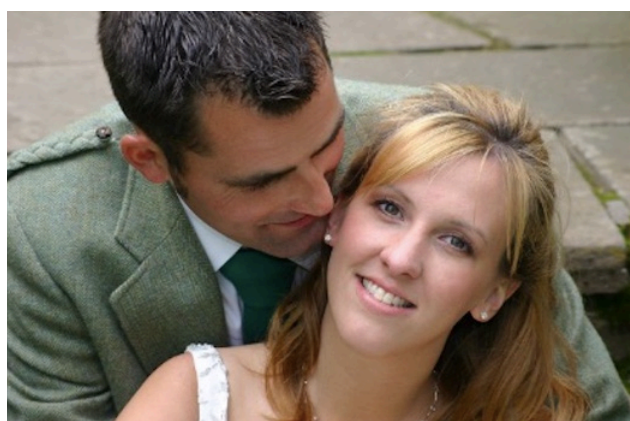
homeopathy-uk.org homepage



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.



Homeopathy Stories

Jenny's story

Jenny shares how homeopathy brought her lasting relief from severe eczema and acute allergic sensitivity



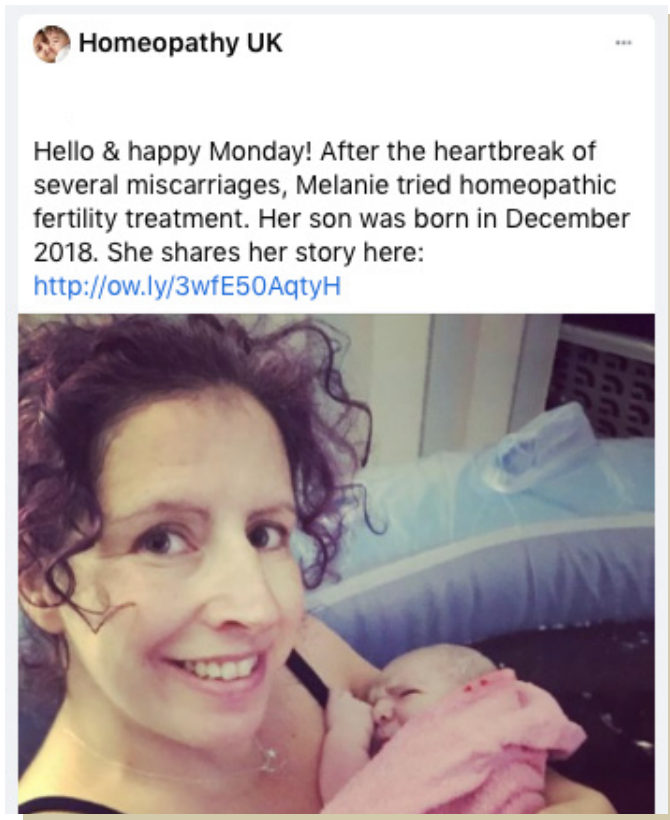
Homeopathy Stories

Lauren's story

Lauren was diagnosed with severe rheumatoid arthritis aged 2. She explains how homeopathy alleviated the symptoms & changed her life.

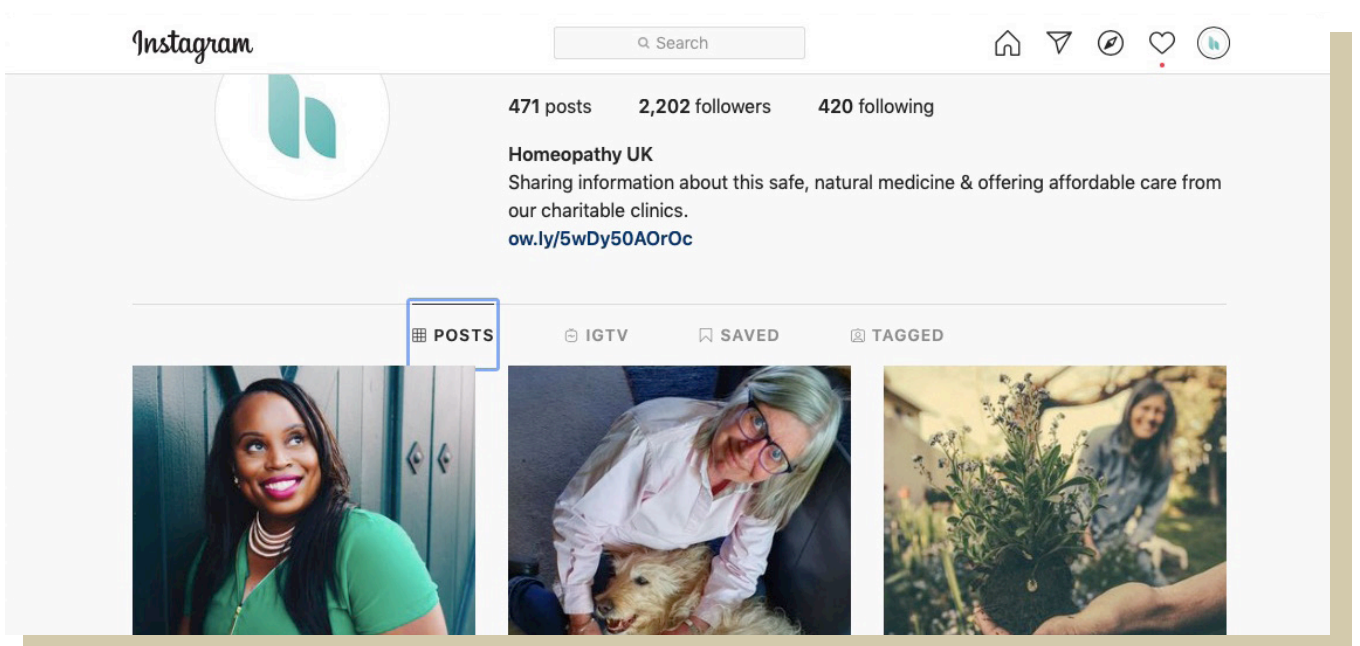
The Homeopathy Stories section of the site

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.



Performance for Your Post		
19,531 People Reached		
951 Reactions, Comments & Shares <i>i</i>		
606 Like	285 On Post	321 On Shares
168 Love	87 On Post	81 On Shares
6 Wow	5 On Post	1 On Shares
57 Comments	40 On Post	17 On Shares
114 Shares	113 On Post	1 On Shares
954 Post Clicks		
112 Photo Views	258 Link Clicks <i>i</i>	584 Other Clicks <i>i</i>

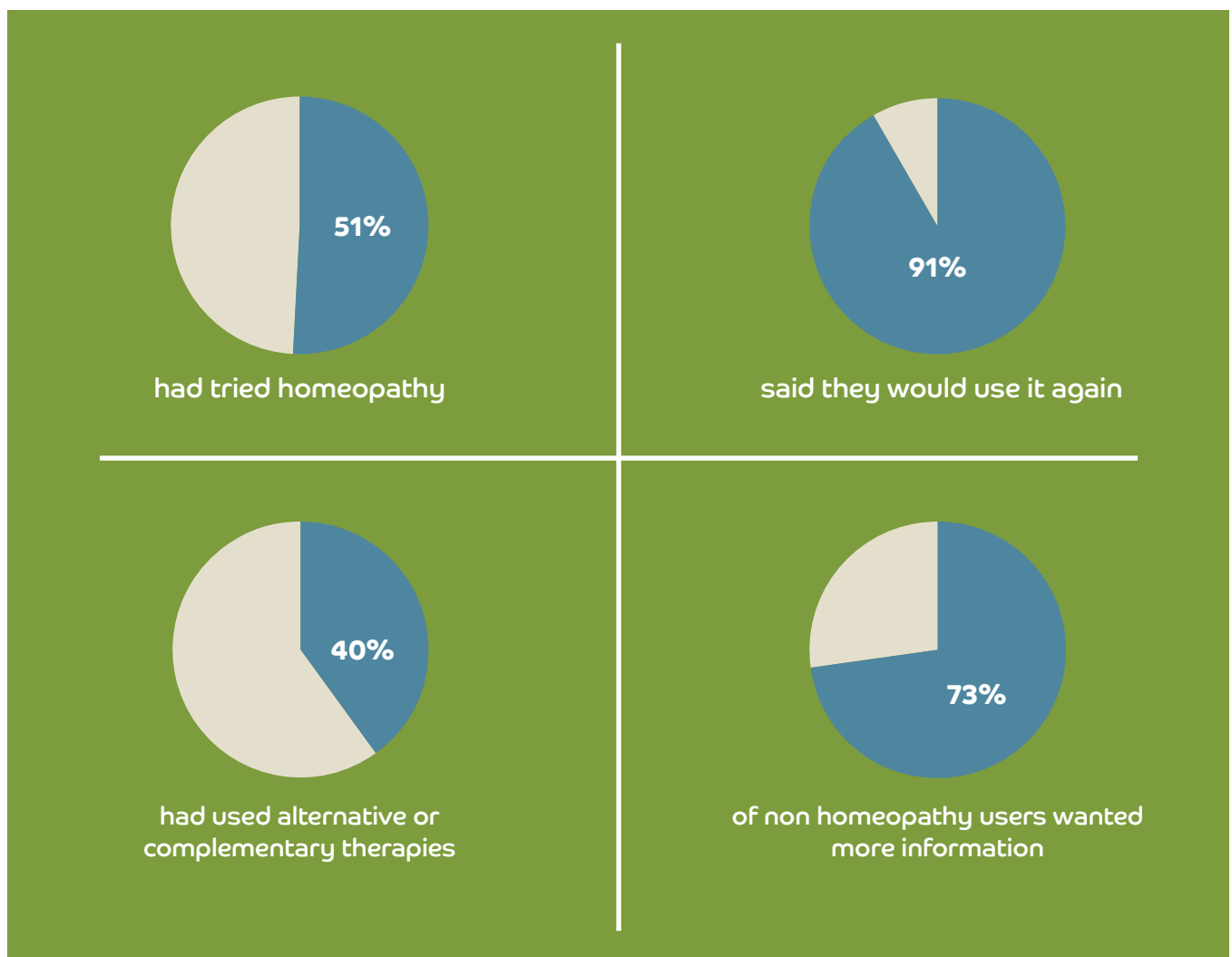
Melanie's story reached nearly 20,000 people on Facebook and had 951 reactions



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



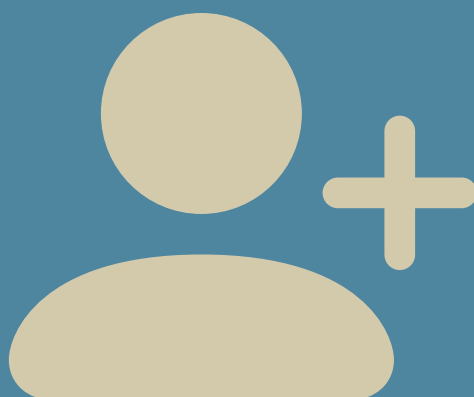
60,855

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 homeopathy, 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.



The Magazine of Homeopathy UK

Our team

Royal Patron
HRH The Duke of Gloucester
KG GVO

Patrons
Jean Boht
Charles Collingwood
Annabel Croft
Carl Davis CBE
Susan Hampshire CBE
Dame Lesley Lawson DBE (Twiggy)
Debbie Moore DBE
Dame Julie Walters DBE

Consultant Editor
Chris Burton

Editor
Laura Walkinshaw

Medical Consultants
Charles Forsyth MB BS FRCS(Ed)
FFHom

Veterinary Consultant
Richard Allport BVet Med
MRCVS VetMFHom

Pharmacy Consultant
Lee Kayne PhD MRPharmS
FFHom

Dental Consultant
Peter Darby BDS LDS RCS
FFHom

Homeopathy UK
CAN Mezzanine, 49-51 East Road
London, N1 6AH
Tel: 020 3640 5903
Email: info@homeopathy-uk.org
Web: www.homeopathy-uk.org
Registered Charity No: 235900
-England & Wales
Registered Charity No: SC049515
-Scotland
Company Limited by Guarantee: 102915

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The new look H&H magazine

Our new promotional leaflets



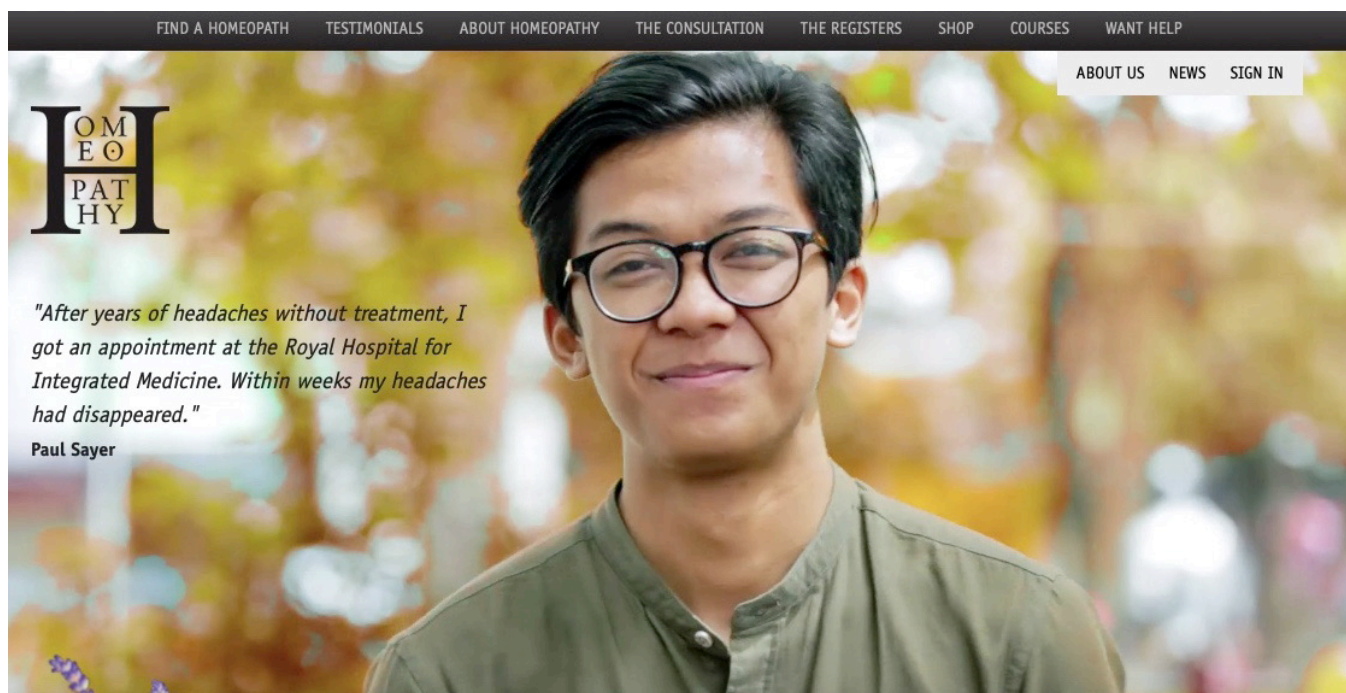
Homeopathy

effective
gentle **safe**
cheap
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.

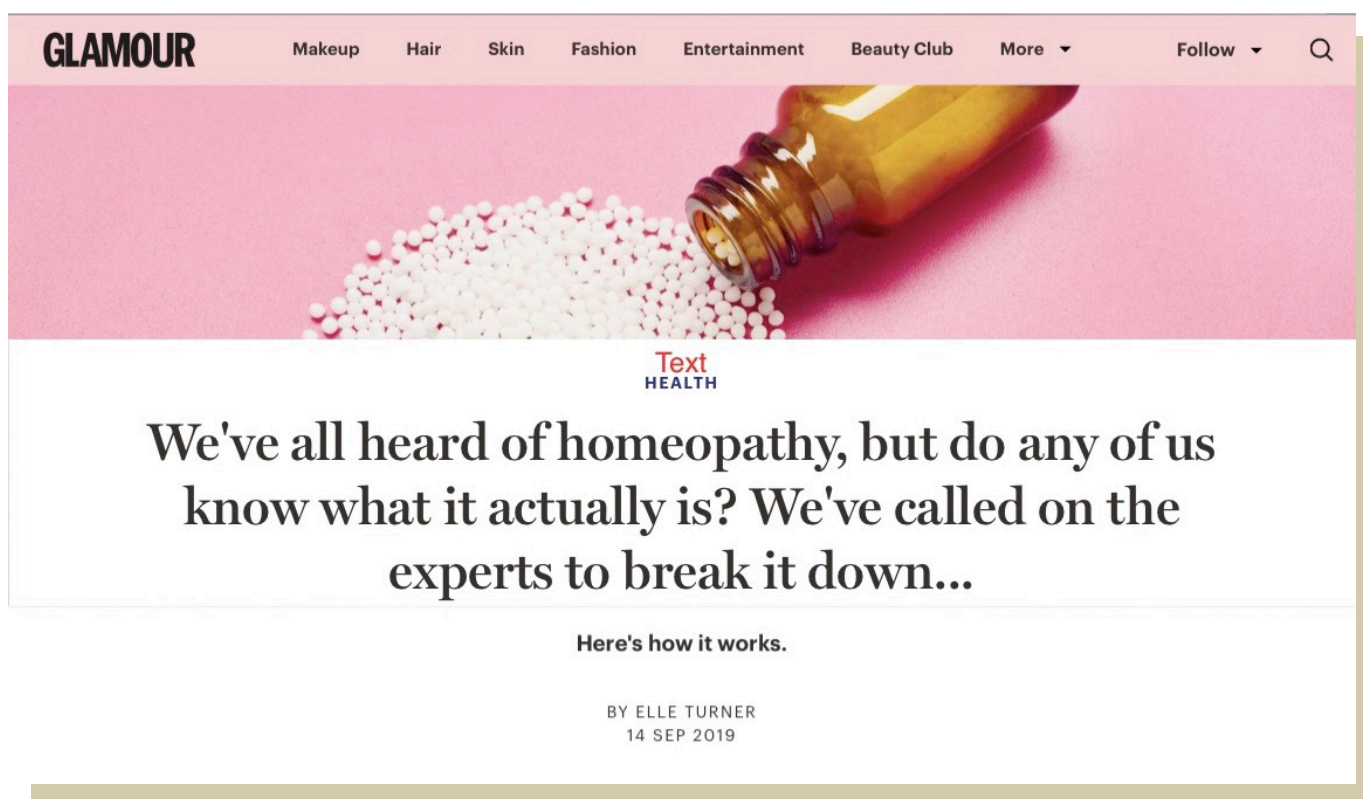
October saw a meeting of the European Federation of Homeopathic Patient Associations (EFHPA) in Barcelona attended by our Chair Margaret Wyllie and Chief Executive, Cristal Skaling-Klopstock who serve on the association's committee. Here EFHPA's newly elected President, Sato Liu welcomed 26 delegates 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, Priatel'ia komplementárnej a alternatívnej medicíny (Priatel'ia 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.



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?



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 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

● 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

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 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.

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

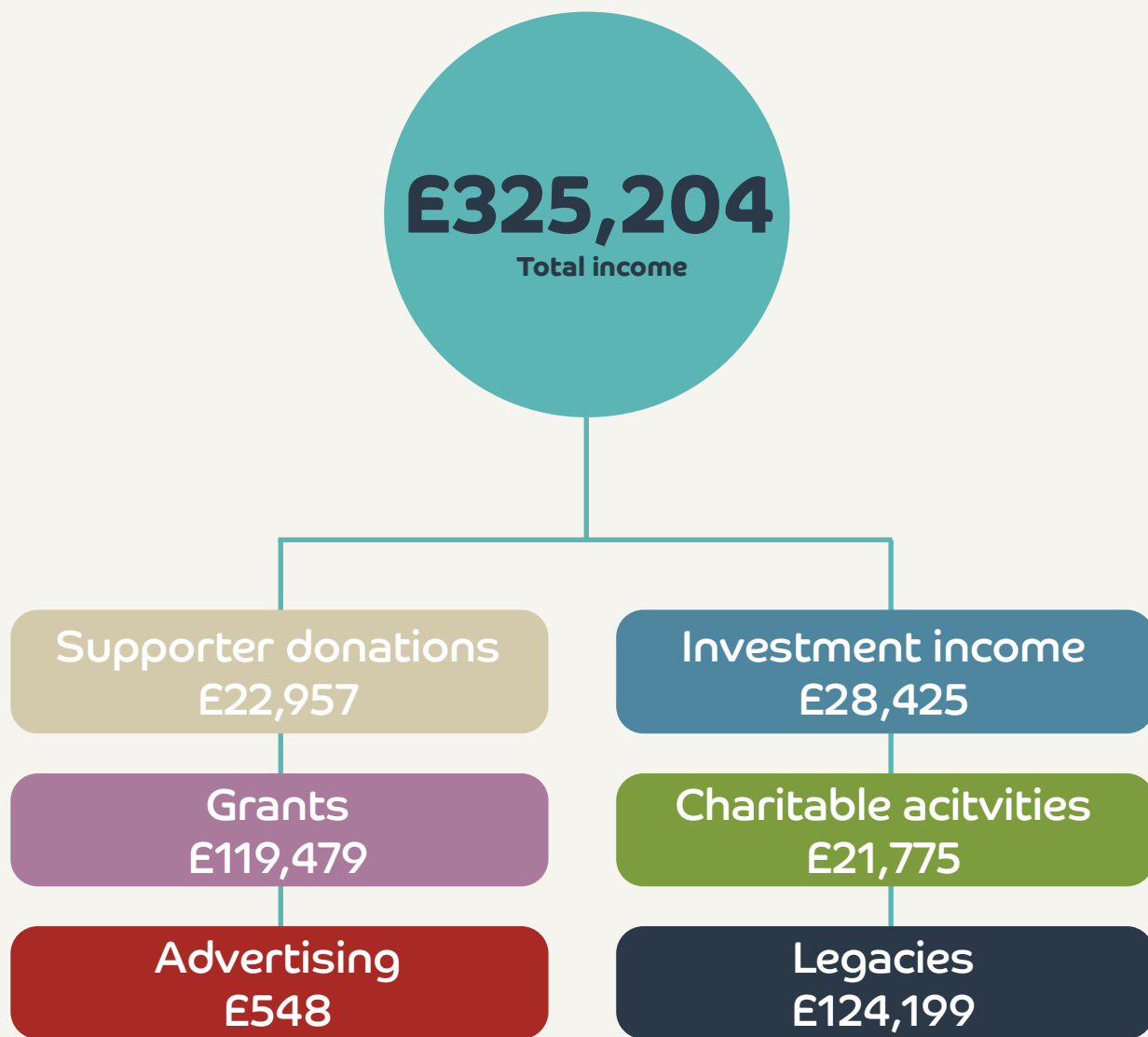
We are very grateful to the many donors and organisations that support our charity. Over the year the charity benefitted from generous legacies, grants, and ongoing support from the public. We receive no government funding to aid delivery of care through our charitable clinics and every donation toward 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.

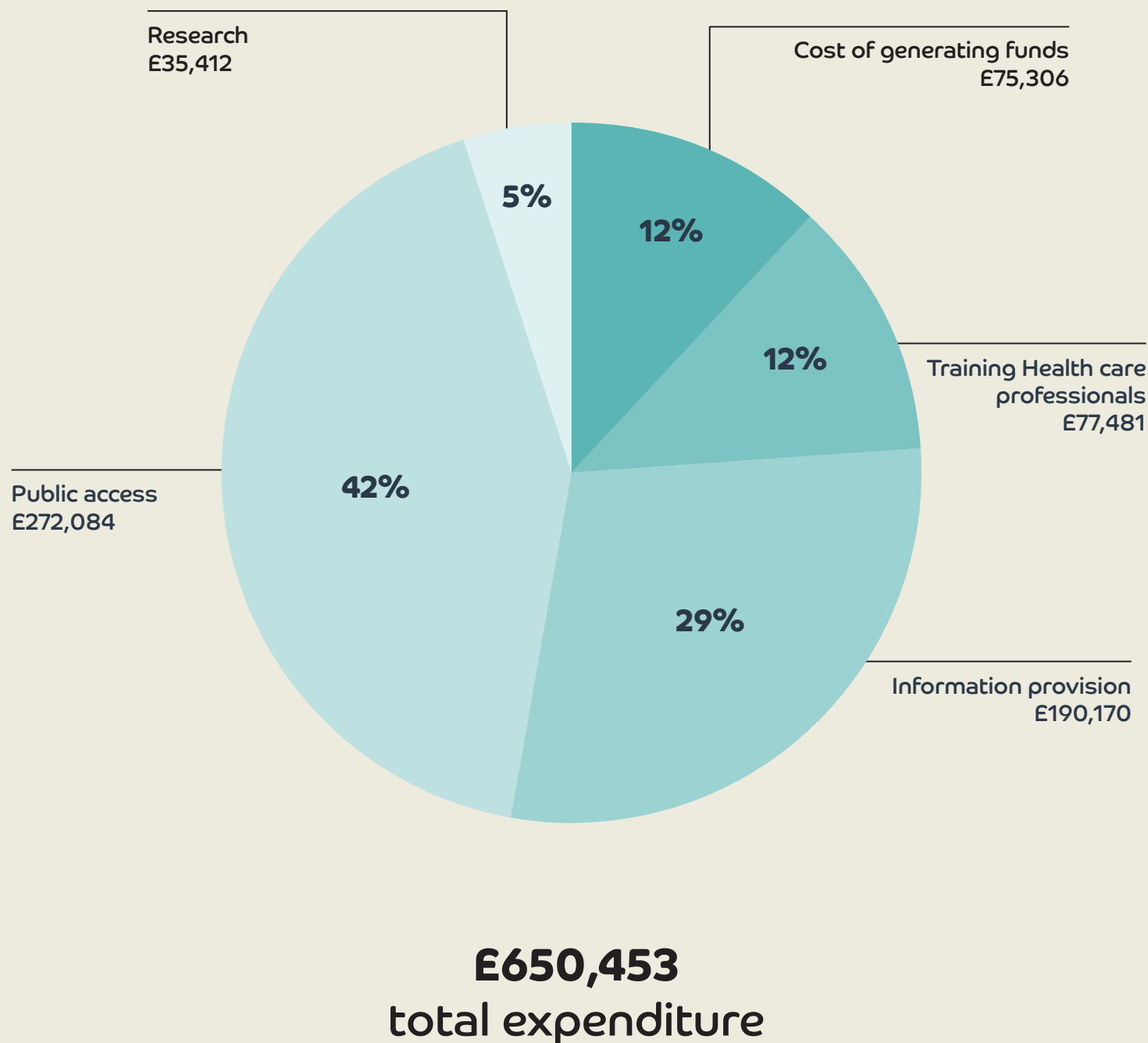
Homeopathy UK determines an operating deficit by deducting sustainable income from the cost of its planned activities' level for the 12 month period. It ensures that sufficient reserves are retained by the organisation to meet this operating deficit. In this way planned increases or enforced decreases 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



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

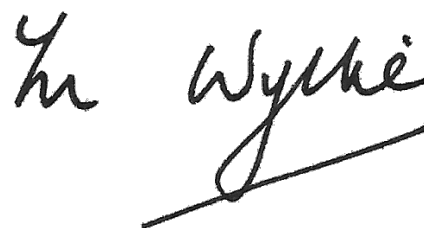
Homeopathy UK is committed to equal opportunities. Conditions of employment are set out in the Staff Handbook.

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.

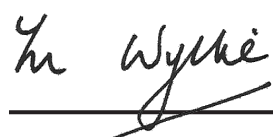
Balance Sheet as at 31 August 2020

	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

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.

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

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

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

Note 10: Fixed assets investments

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 than 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

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 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 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 Enil (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: Enil), this is included in Other debtors.

Bath Homeopathic Hospital and Dispensary Trust

Bath Homeopathic Hospital and Dispensary Trust (BHHD) is an unincorporated connected charity with the Homeopathy UK and shares Trustees. BHHD's funds are for use for promotion and advancement of Homeopathy around Bath, Bristol and the region. The BHHD expended its' funds at year-end and the charity will be closed. At the year end, Enil 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.



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