



**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](mailto: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.

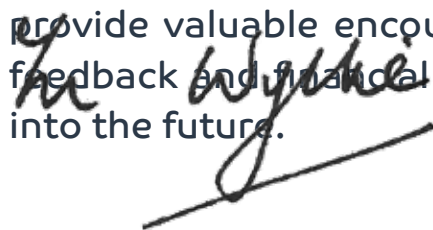
The majority of the clinics are run by members of the Faculty of Homeopathy, and it is hugely satisfying to have this opportunity to work with them for the benefit of the public. Our organisations have always been closely linked and our symbiotic relationship is a perfect example of patients and health 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.

A handwritten signature in black ink, appearing to read 'Margaret Wyllie', with a long horizontal line extending from the end of the signature.

**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:**

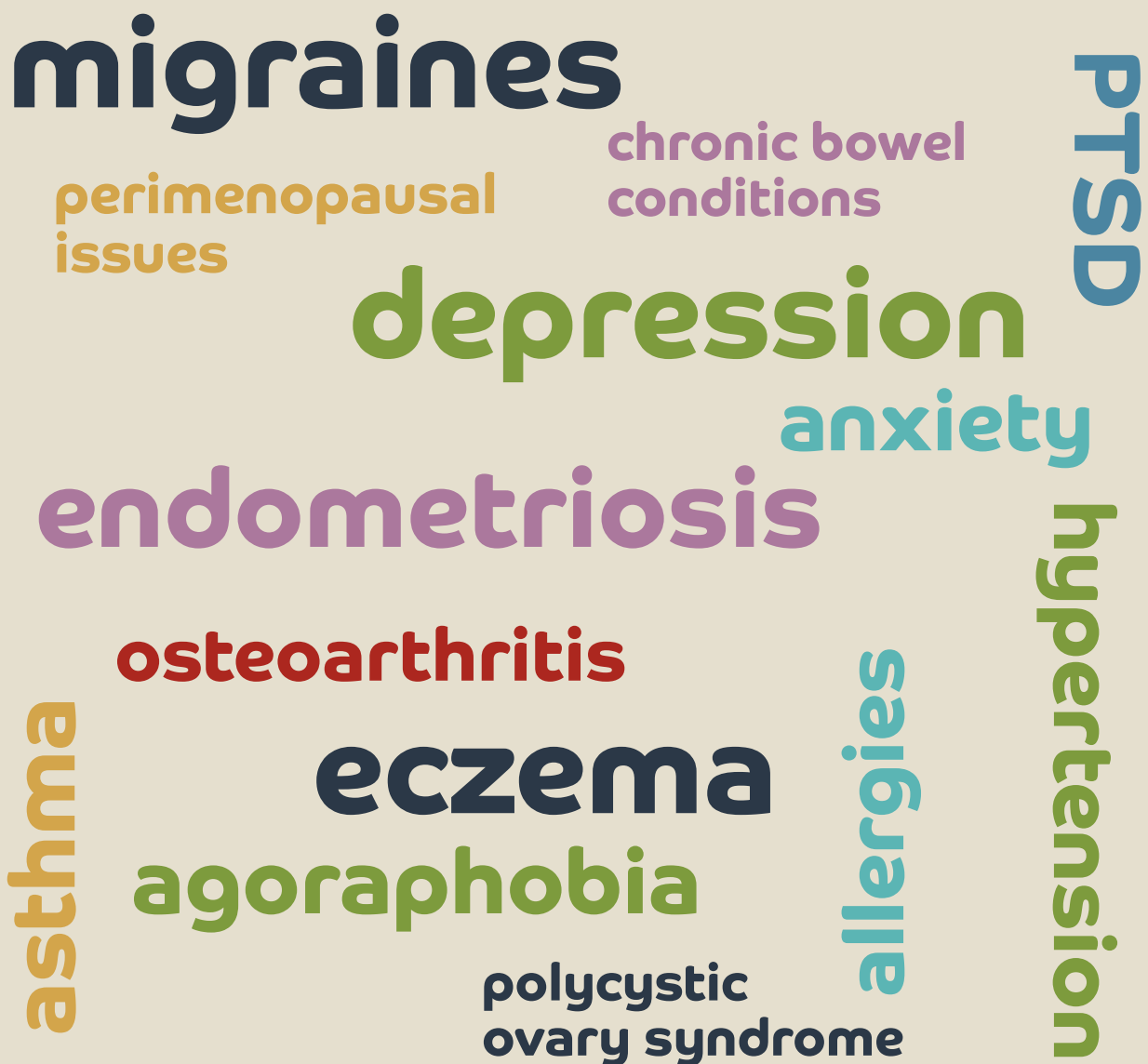
This clinic is run in association with the charity Battling On which supports members of the Armed Forces who are struggling to make the transition to civilian life. The pilot project was extended thanks to the success of the clinic which proved of enormous benefit to a vulnerable ►

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

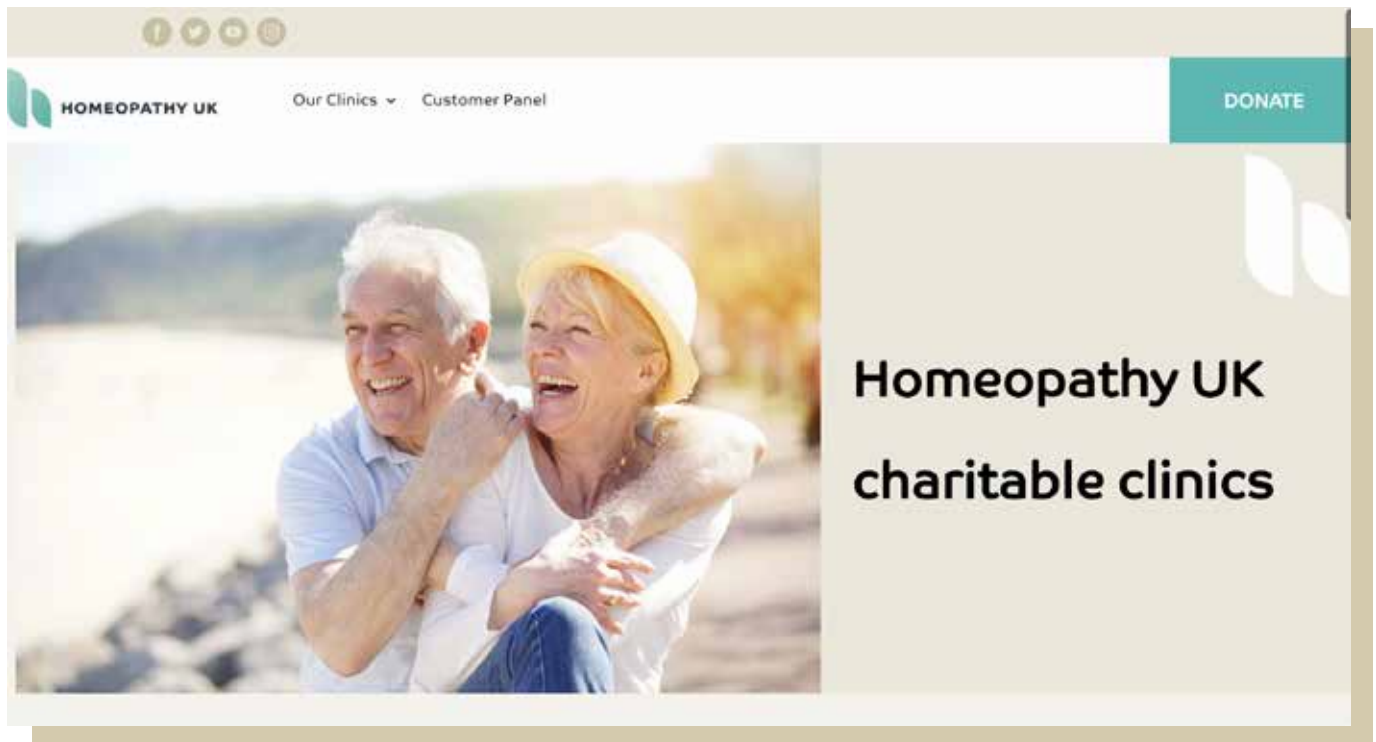
## Spreading the homeopathy message





## Our website

Most people visit [www.homeopathy-uk.org](http://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.



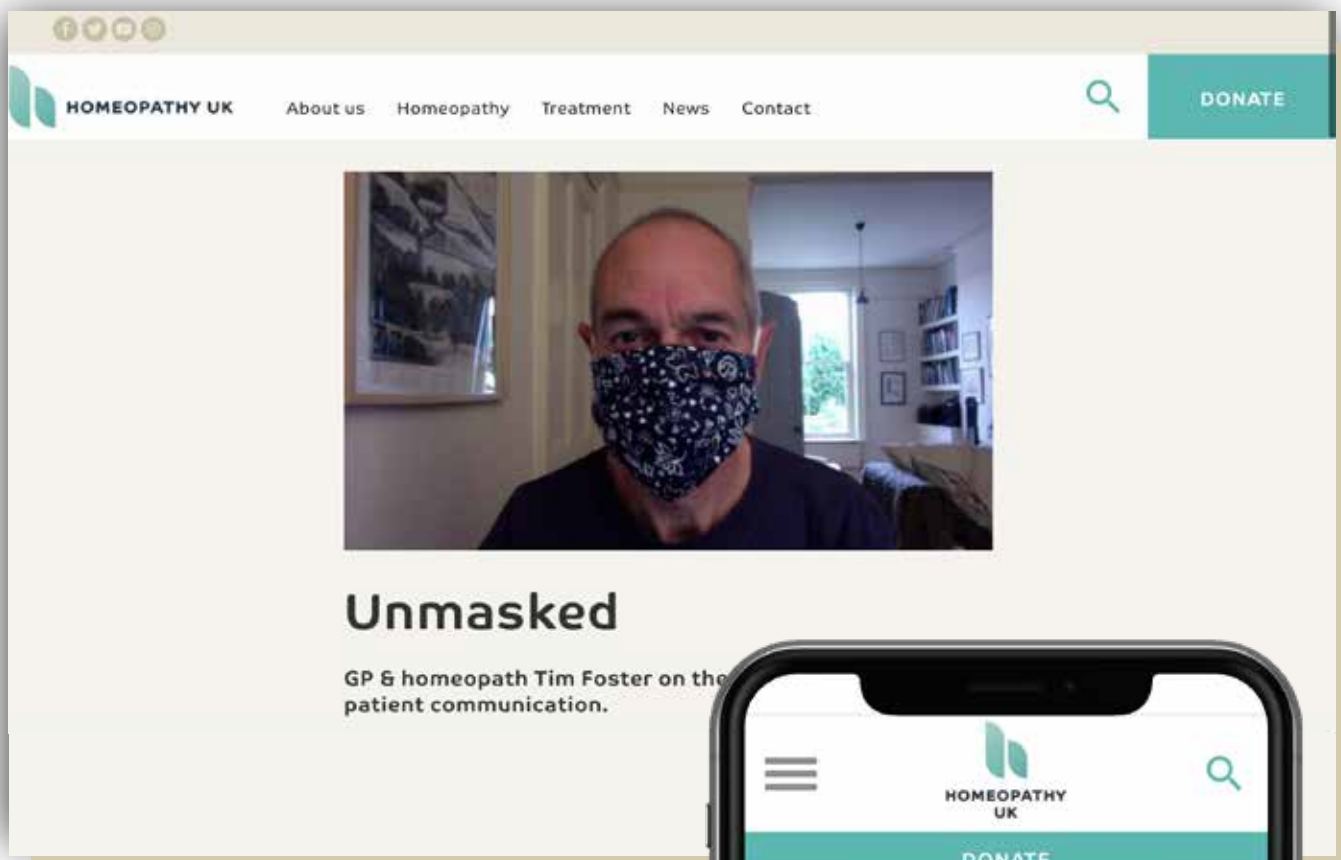
[homeopathy-uk.org](http://homeopathy-uk.org) homepage

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.

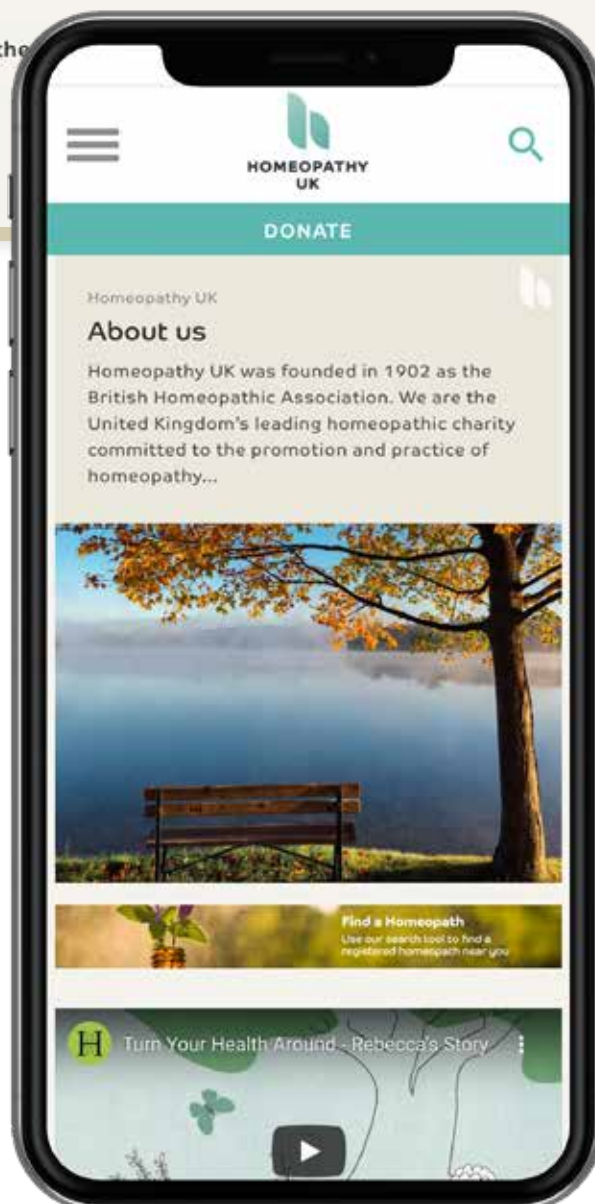
A new blog section launched on our website in Autumn 2020. The first post was a guest blog by Dr Tim Foster at our Winchester clinic in which he described the challenges – and occasional advantages – presented by online consultations.

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



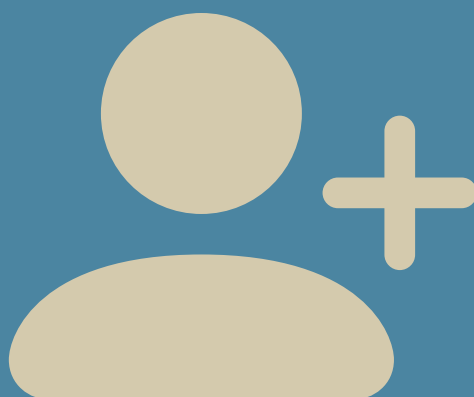
**238,872**

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

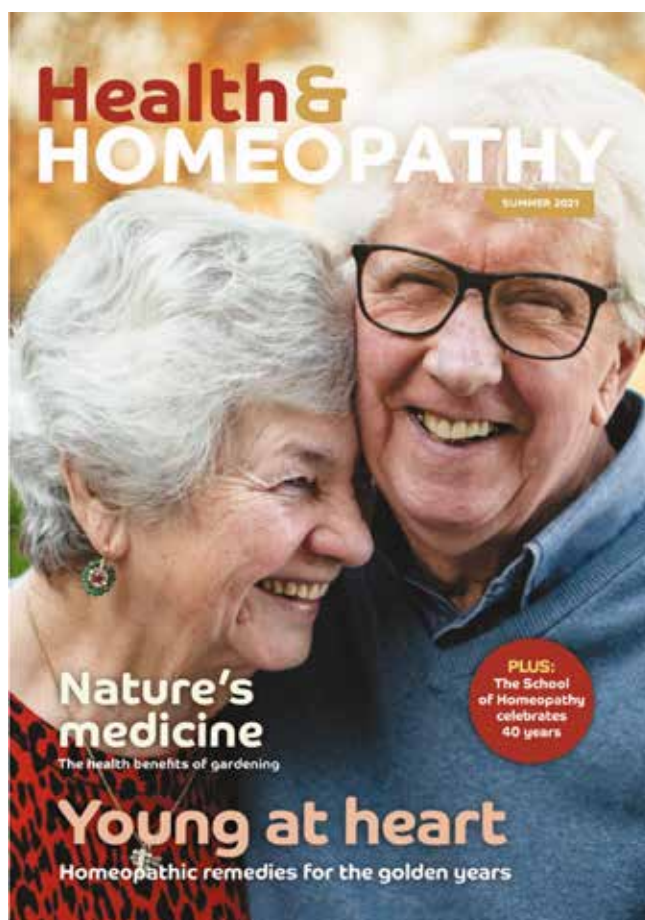
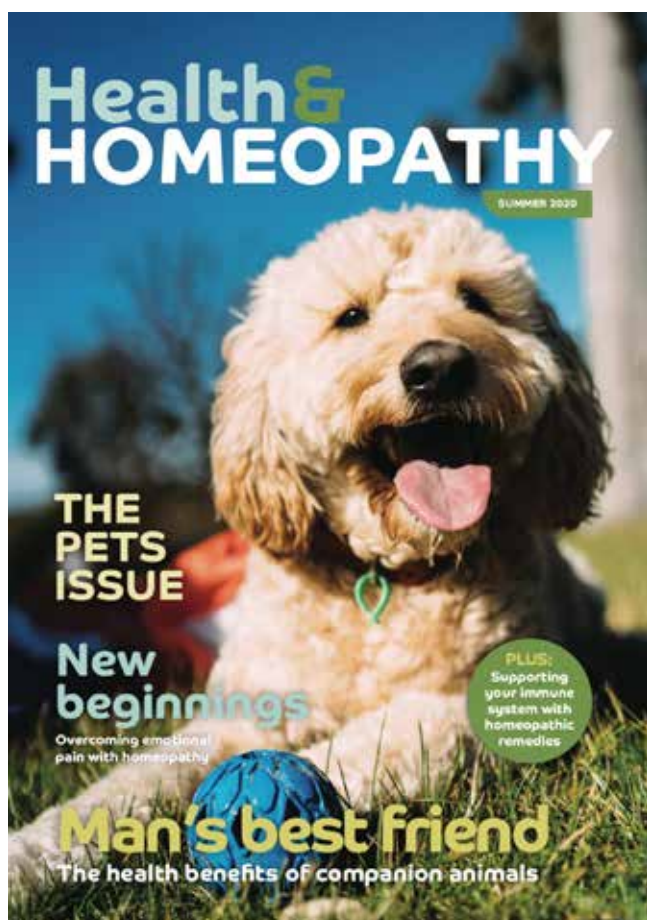


## Our publications

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](http://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.



## 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**

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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**

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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



**HOMEOPATHY UK** 

The Advertising Standards Authority has upheld a complaint about articles on the Homeopathy UK website, which were written by GPs and other registered health professionals.

The ruling has serious implications for healthcare, patient choice and complementary and alternative medicine.

Read our Chief Executive's blog to find out more.

## 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.

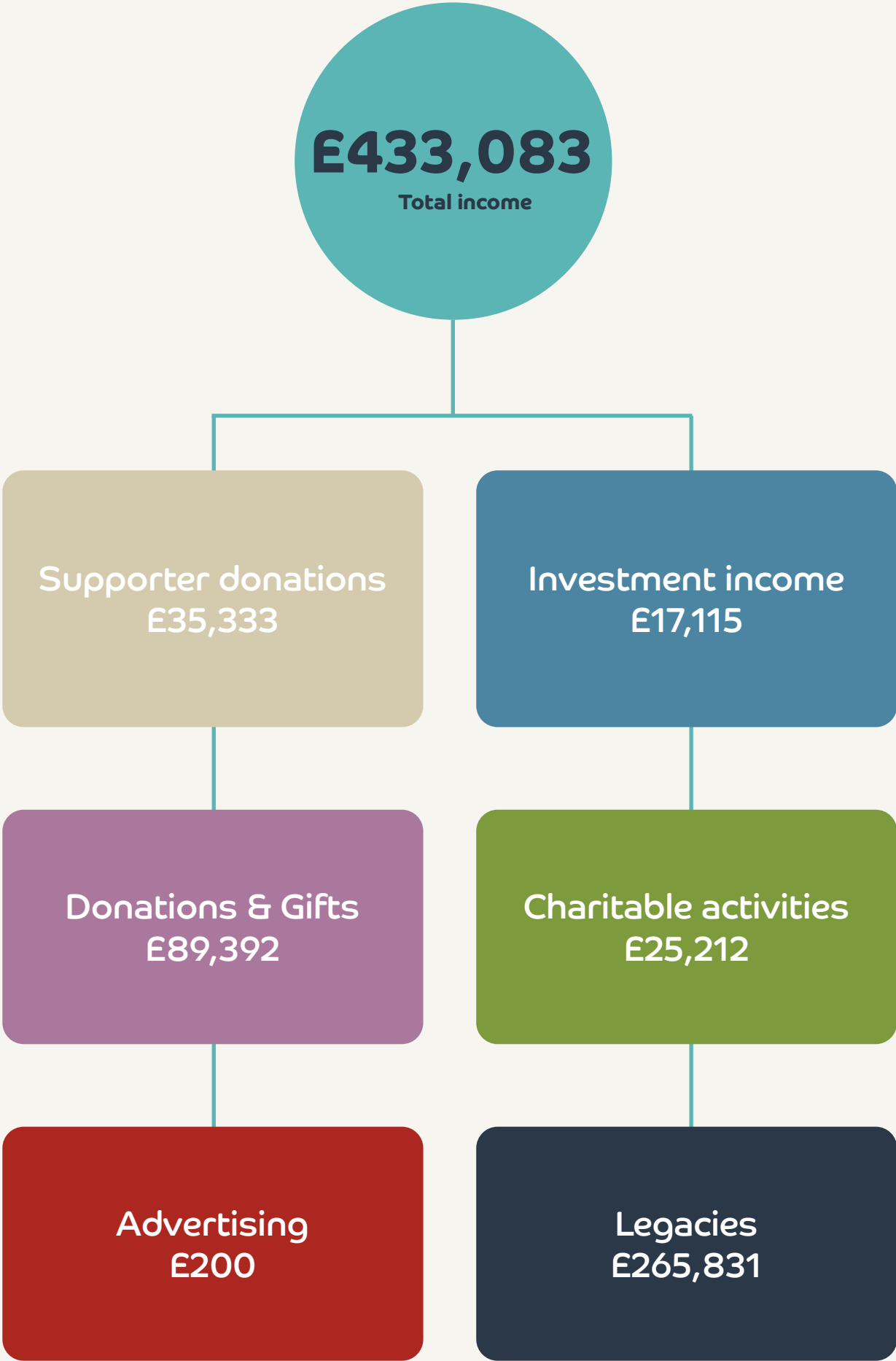
## **Future developments**

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.

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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.

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### Reserves policy

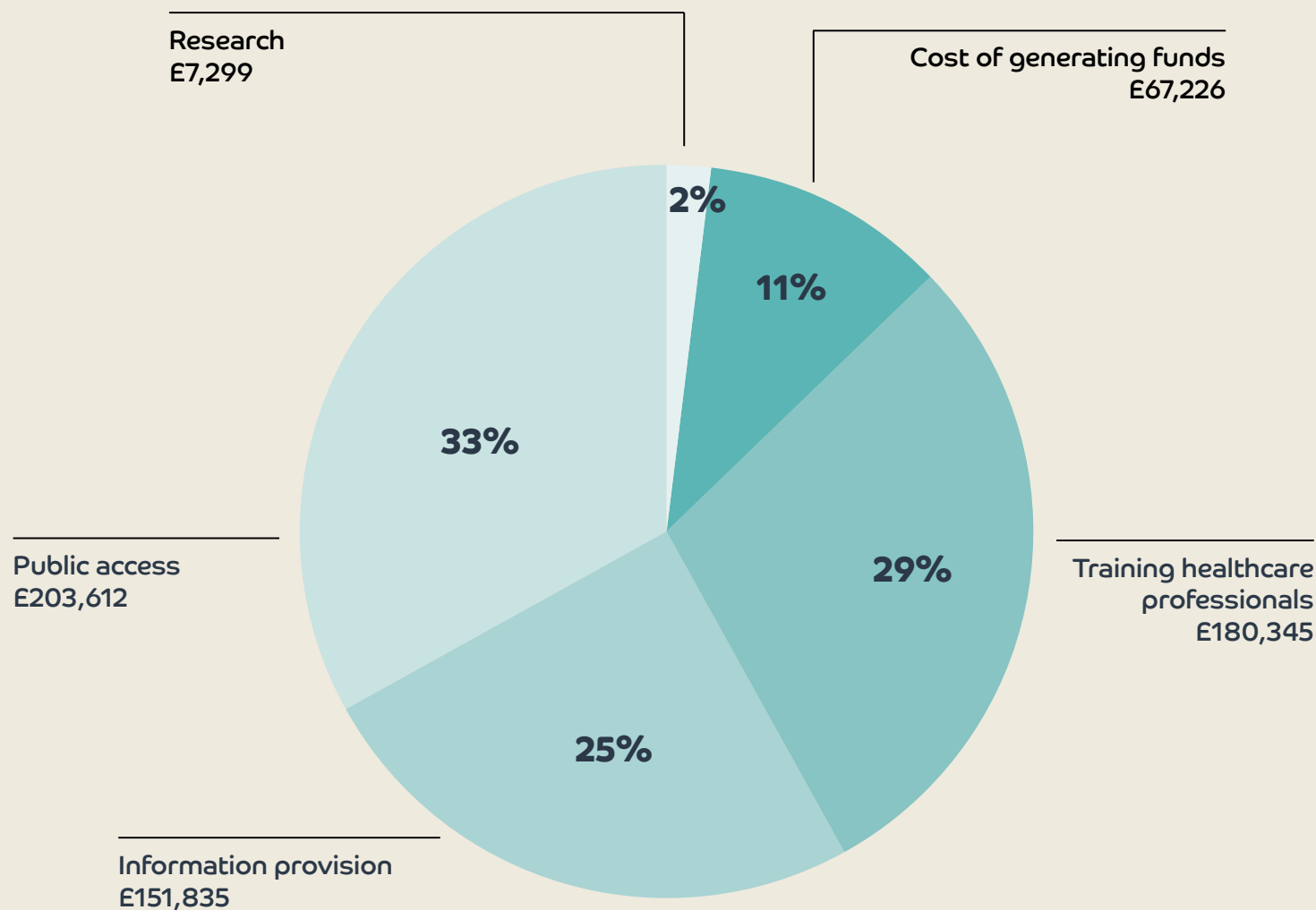
The charity relies on fully funding its planned level of activities from either legacies and donations or retained reserves. Since legacy income is very unpredictable in both amount and timing, the Trustees have formed the view that it would be prudent to maintain reserves at a level which would support 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.

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### Employees

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

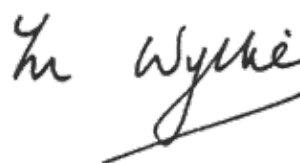
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### Auditors

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



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**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.

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#### **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.

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#### **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.

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#### **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.

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### **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.

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### **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.

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### **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](http://www.frc.org.uk/auditors/responsibilities). This description forms part of our Report of the Independent Auditors.

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## 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.



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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

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Date:

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# 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
<b>Voluntary income</b>							
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
<b>Activities for generating funds</b>							
Advertising Income		200	-	-	-	200	60
Investment income	5	17,115	-	-	-	17,115	28,425
<b>Income from Charitable Activities</b>							
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
<b>Total Incoming resources</b>		<b>332,598</b>	<b>-</b>	<b>100,485</b>	<b>-</b>	<b>433,083</b>	<b>325,204</b>

## 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
<b>Resources Expended</b>							
<b>Cost of generating funds</b>							
Fundraising and publicity	6	63,203	-	-	-	63,203	70,208
Investment management fees	6	2,764	-	1,259	-	4,023	5,098
<b>Charitable Activities</b>							
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
<b>Total resources expended</b>		<b>318,392</b>	<b>-</b>	<b>291,925</b>	<b>-</b>	<b>610,317</b>	<b>650,453</b>
<b>Net Income before transfers</b>							
		14,206	-	(191,440)	-	(177,234)	(325,249)
<b>Transfer between funds</b>	14	(143,027)	43,027	160,143	(60,143)	-	-
<b>Net Income from resources</b>		(128,821)	43,027	(31,297)	(60,143)	(177,234)	(325,249)
<b>Other recognised gains and losses</b>							
<b>Realised gains (losses)</b>	10	40,436	-	47,141	-	87,577	53,773
<b>Unrealised gains (losses)</b>	10	23,327	-	(3,956)	-	19,371	(76,937)
<b>Net movements in funds</b>		(65,058)	43,027	11,888	(60,143)	(70,285)	(348,413)
<b>Fund balances brought forward at 01 September 2020</b>		326,131	110,906	217,731	60,143	714,911	1,063,324
<b>Fund balances carried forward at 31 August 2021</b>							
	14	261,075	153,933	229,617	-	644,626	714,911

## 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.

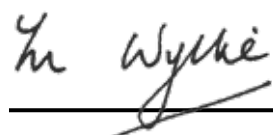
## Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	5,486	7,095
Investments	10	657,925	688,320
		663,411	695,415
<b>Current assets</b>			
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	-
<b>Total net assets</b>		<b>644,626</b>	<b>714,911</b>
<b>Funds</b>			
Unrestricted funds		261,075	326,131
Designated funds		153,933	110,906
Restricted funds		229,617	217,731
Permanent Endowment		-	60,143
<b>Totals</b>	<b>14</b>	<b>644,626</b>	<b>714,911</b>

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



## 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 (£).

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### 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.

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### 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
<b>Totals</b>	<b>1,500</b>	<b>87,892</b>	<b>89,392</b>	<b>121,223</b>

### Note 5: Investment income

	2021 £	2020 £
Dividends and Interest on investments	17,115	28,425
<b>Totals</b>	<b>17,115</b>	<b>28,425</b>

## Note 6: Analysis of Total Resources Expended

	Direct Costs £	Grants £	Staff Costs £	Support Costs £	Total 2021 £	Total 2020 £
<b>Cost of Generating Funds</b>						
Fundraising and publicity	2,425	-	42,232	18,546	63,203	70,208
Investment management fees	4,023	-	-	-	4,023	5,098
<b>Totals</b>	<b>6,448</b>	<b>-</b>	<b>42,232</b>	<b>18,546</b>	<b>67,226</b>	<b>75,306</b>
<b>Charitable Activities</b>						
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
<b>Totals</b>	<b>76,020</b>	<b>175,687</b>	<b>202,471</b>	<b>88,913</b>	<b>543,091</b>	<b>575,147</b>
<b>Total Resources Expended</b>	<b>82,468</b>	<b>175,687</b>	<b>244,703</b>	<b>107,459</b>	<b>610,317</b>	<b>650,453</b>

## Note 6: a) Breakdown of Support Costs

	Support Costs £
Computer /IT Expenses	18,568
Depreciation	2,829
Finance Costs	1,300
<b>Governance costs</b>	<b>7,739</b>
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
<b>Totals</b>	<b>107,459</b>

## Note 6: b) Governance Costs

	Support Costs £
Audit & Accountancy Fees	7,330
Meeting Expenses	353
General Expenses CEO	56
<b>Totals</b>	<b>7,739</b>

## Note 7: Analysis of Grants

	Grants to institutions	Grants to individuals	2021 £	2020 £
<b>Charitable Activities</b>				
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
<b>Totals</b>	<b>169,157</b>	<b>6,530</b>	<b>175,687</b>	<b>102,559</b>

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
<b>Totals</b>	<b>244,703</b>	<b>254,067</b>

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)
<b>As at 31 August 2021</b>	<b>3,904</b>	<b>25,233</b>	<b>29,137</b>
<b>Depreciation</b>			
At 1 September 2020	2,152	19,270	21,422
Charge for the year	578	2,250	2,828
Disposals		(599)	(599)
<b>As at 31 August 2021</b>	<b>2,730</b>	<b>20,921</b>	<b>23,651</b>
<b>Net book value</b>			
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)
<b>At 31 August 2021</b>	<b>657,925</b>	<b>688,320</b>

### 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
<b>Investments at market value</b>	<b>657,925</b>	<b>688,320</b>

### Historical cost

At 1 September 2020	489,871	734,381
Disposals	(160,077)	(347,998)
Acquisitions Difference	109,608	103,488
<b>At 31 August 2021</b>	<b>439,402</b>	<b>489,871</b>

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

## Note 11: Debtors

	2021 £	2020 £
Other Debtors	20,901	32,159
Prepayments and accrued income	49,888	38,947
Related party debtors	-	2,089
<b>Totals</b>	<b>70,789</b>	<b>73,195</b>

## 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
<b>Totals</b>	<b>114,415</b>	<b>100,445</b>

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.

<b>Deferred income</b>	<b>£</b>
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

<b>Non-cancellable operating leases</b>	<b>2021</b>	<b>2020</b>
Minimum lease payments fall due as follows:	£	£
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 £
<b>Permanent endowments</b>							
Samuel Goodenough Trust	60,143	(60,143)	-	-	-	-	-
<b>Totals</b>	<b>60,143</b>	<b>(60,143)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Note 14: Movement in funds (continued)

	Balance at 1st September 2020 £	Reclassified £	Incoming resources £	Outgoing resources £	Transfers £	Gains/ (losses) £	Balance at 31st August 2021 £
<b>Restricted</b>							
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 Research 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	-	-
<b>Totals</b>	<b>217,731</b>	<b>60,143</b>	<b>100,485</b>	<b>(291,925)</b>	<b>100,000</b>	<b>43,183</b>	<b>229,617</b>
<b>Unrestricted</b>							
General	326,131	-	332,598	(318,390)	(43,027)	63,765	361,077
<b>Totals</b>	<b>326,131</b>	<b>-</b>	<b>332,589</b>	<b>(318,390)</b>	<b>(43,027)</b>	<b>63,765</b>	<b>361,077</b>
<b>Designated</b>							
Grant Commitments	8,314	-	-	-	91,686		100,000
Clinic Commitments	80,534	-	-	-	(52,378)		28,156
Redundancy Commitment	22,058	-	-	-	3,719		25,777
<b>Totals</b>	<b>110,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,027</b>	<b>-</b>	<b>53,933</b>
	<b>714,911</b>	<b>-</b>	<b>433,083</b>	<b>(610,315)</b>	<b>-</b>	<b>106,948</b>	<b>744,629</b>



## 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.

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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 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.

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**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)
<b>Totals</b>	<b>261,075</b>	<b>153,933</b>	<b>229,617</b>	<b>-</b>	<b>644,626</b>

## **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.

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## **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**



**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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