



The Hahnemann House Trust

Trustee's Report and Financial Statements

Year Ended 31 August 2023

Registered Charity Number: 252702

Contents

Page:

- 1 Report of the trustee
 - 4 Report of the independent examiner
 - 5 Receipts and payments account
 - 6 Statement of assets and liabilities
 - 7 Notes forming part of the financial statements
-

Trustee

Homeopathy UK

Trustees of Homeopathy UK are as follow:

Mr John Morgan - Chair
Mrs Margaret Wyllie (resigned - 3rd May 2023)
Ms Emma Dalton (appointed - 5th October 2023)
Mrs Patricia Donnachie (resigned 6th March 2023)
Mr Donald Gunn (resigned 7 February 2024)
Mr Richard O'Quinn
Mr Robert Orchard
Dr Gary Smyth
Ms Elizabeth Tucker
Ms Selina Hatherley (appointed 6th October 2022)
Mr Peter Gregory (appointed 24th January 2023)
Ms Joanna Jensen (resigned 12 December 2022)
Ms Bodi Sato Liu (resigned 14 March 2024)
Ms Roxana Lupu (appointed 5th October 2023)

Stockbrokers

Investec Wealth & Investment Limited
30 Gresham Street,
London EC2V 7QN

Independent Examiner

Noelia Serrano
c/o Sayer Vincent LLP
110 Golden Lane
London
EC1Y 0TG

THE HAHNEMANN HOUSE TRUST

Report of the trustee for the year ended 31 August 2023

The trustee presents its report together with the financial statements for the year ended 31 August 2023.

Trustee and legal status

The trust is a registered charity. The governing instrument is a Deed of Trust made on 9 December 1920, and this was revised by The Charity Commissioners for England and Wales with effect from 12 July 1999, and again on 16 April 2016.

The trustee of the Hahnemann House Trust is 'Homeopathy UK', a registered charity (charity no. 235900) and also a company limited by guarantee (company no. 102915).

The names of those trustees who served during the year are listed on the contents page.

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

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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charity's examiner is unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

No trustee has received any remuneration, aside from out-of-pocket expenses.

Objects

- (a) As a public museum for the housing and exhibition of relics formerly belonging to Dr. Samuel Hahnemann or any of his disciples;
- (b) As a public library for the housing and reading of the publications of Dr. Samuel Hahnemann and his immediate disciples;
- (c) As a place for the supply and propagation of information to the public of places where reliable homeopathic medicines may be obtained;

In addition, the following Scheme was approved and established on 31 October 1967:

The object of the above-mentioned charity shall be the advancement of the teaching and practice of homeopathy and research in matters relating to homeopathy.

THE HAHNEMANN HOUSE TRUST

Report of the trustees for the year ended 31 August 2023 (*Continued*)

Activities during the year

The items of furniture belonging to Dr Samuel Hahnemann, which were loaned to the town of Koethen in Germany where Hahnemann lived for 16 years, continue to be displayed at Hahnemann House and the Castle Museum.

A committee was established to review all aspects of the collection and current arrangements and to examine the best ways to maximise public viewing of artefacts. A first job was to have all artefacts catalogued and photographed. This work was carried out over 2017-18.

It was agreed to establish a virtual museum online to ensure the largest number of people could view and appreciate the artefacts no matter where they lived. The website www.hahnemannhouse.org was launched in October 2019. The website reflects a new visual identity for the charity.

Over the past year, the charity has worked to review all the documentation it holds. All letters from Hahnemann, Sir John Weir, and other greats from homeopathy's history were carefully reviewed, stored and catalogued.

The charity has undertaken work to integrate Sue Young's History, an amazing online resource of homeopathy's history into the Hahnemann House Trust website to create an even richer historical experience for users. The new website which includes all the histories launched in 2022-23.

The Trust over the period provided grants to help ensure the future of homeopathy. Funds were given to enable education of health care professionals in homeopathy.

In reviewing and agreeing all planned activities the trustees have been aware of the public benefit requirement and given due consideration to the Charity Commission published guidance on the operation of the Public Benefit Requirement.

Future Developments

- The books and periodicals in the collection will be reviewed and organised.
- The integration of online historical information from Sue Young's Histories will be completed.
- The Trust will be furthering discussions with organisations interested in long term loans and short-term display of artefacts.
- Identify opportunities for events where the travelling display can be exhibited.

THE HAHNEMANN HOUSE TRUST

Report of the trustees for the year ended 31 August 2023 (*Continued*)

Results

In accordance with the Charities Act 2011 as applicable to small unincorporated charities the financial statements comprise a receipts and payments account as set out on page 5 and a statement of assets and liabilities as set out on page 6.

Corporate governance

The staff management team of the trust meet regularly to discuss and implement strategic issues as directed by the trustees and to monitor and control the performance of the trust on the authority delegated by Homeopathy UK.

Reserves policy

Reserves are established and reviewed to ensure that the trust retains a level of funds to meet its forward obligations and to ensure it can reasonably maintain a level of service in line with its objectives.

Investment policy

The charities funds are invested in a pooled fund on our behalf by Investec Wealth & Investment Ltd.

Risk management

During the year, the trustees re-examined the major strategic, business and operational risks, which the trust faces and confirm that systems are in place to mitigate the Hahnemann House Trust's exposure to the full range of risks identified.

Independent Examination

The Trustee in accordance with the Charities Act 2011 has elected to appoint Noelia Serrano of Sayer Vincent LLP to conduct an Independent Examination of the financial statements in respect for the year ended 31st August 2023.

On behalf of the Trustee



John Morgan

Chair

Report of the independent examiners

Independent Examiner's Report to the trustees of Hahnemann House Trust

I report to the trustees on my examination of the accounts of the above charity (Hahnemann House Trust) for the year ended 31 August 2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Noelia Serrano
c/o Sayer Vincent LLP
110 Golden Lane
London
EC1Y 0TL

Date:

THE HAHNEMANN HOUSE TRUST

Receipts and Payments Account for the year ended 31 August 2023

	Unrestricted funds	Total funds 2023	Total funds 2022
Receipts			
Investment dividends/interest	£9,771	£9,771	£8,141
Bank interest received	£12	£12	£0
National Heritage grant	£9,400	£9,400	£0
	£19,183	£19,183	£8,141
Asset and investment sales			
Investment Sales	£70,449	£70,449	£56,117
Total receipts	£89,632	£89,632	£64,258
Payments			
Investment management fees	£1,730	£1,730	£1,974
Accountancy	£1,555	£1,555	£1,140
Bank charges	£60	£60	£94
Postage and packaging	£277	£277	£0
Payments to related party	£10,000	£10,000	£15,000
Grant paid to Homeopathy UK	£0	£0	£12,500
	£13,624	£13,624	£30,708
Asset and investment purchases			
Investment Purchases	£67,603	£67,603	£34,835
Total payments	£81,227	£81,227	£65,543
Net of receipts/(payments)	8,405	8,405	(1,285)
Cash funds as at 31/08/2022	£11,946	£11,946	£13,231
Cash funds as at 31/08/2023	£20,351	£20,351	£11,946

The notes on pages 7 & 8 form part of these financial statements.

THE HAHNEMANN HOUSE TRUST

Statement of Assets and Liabilities at 31 August 2023

Cash funds

Short term deposits
Investment deposits - cash

Unrestricted Funds	Restricted Funds	Endowment Funds
£18,862	-	-
£1,489		
£20,352	-	-

Other monetary assets

Other debtor

Unrestricted Funds	Restricted Funds	Endowment Funds
£1,612	-	-
£1,612	-	-

Investment assets

Investments

Fund to which asset belongs	Cost (optional)	Current value (optional)
Unrestricted	£280,132	£281,434
	£280,132	£281,434

Liabilities

Related party

Unrestricted Funds	Restricted Funds	Endowment Funds
£21,447	-	-
£21,447	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

John Morgan

Print Name

John Morgan

Date of Approval

23/4/2024

Signature

Print Name

Date of Approval

THE HAHNEMANN HOUSE TRUST

Notes forming part of the financial statements for the year ended 31 August 2023

1 Management and administration expenses

The Hahnemann House Trust has paid no remuneration or expenses to the trustees during the year.

2 Tangible fixed assets

Cost

At 1 September 2022

Depreciation

At 1 September 2022

Charge for the year

At 31 August 2023

Fixtures and Fittings	Total
£2,715	£2,715
£2,715	£2,715
-	-
-	-

Net book value

At 31 August 2023

-	-
-	-

At 31 August 2022

3 Fixed assets investments

Market value

At 1 September 2022

Investments Sales

Investments Purchases

Unrealised (losses) at 31 August 2023

At 31 August 2023

2023	2022
£305,267	£359,045
(£70,449)	(£56,117)
£67,603	£34,835
(£20,987)	(£32,496)
£281,434	£305,267

Historical cost

Investments quoted on the London Stock Exchange

Total

2023	2022
£280,132	£294,536
£280,132	£294,536

4 Related Parties

Homeopathy UK is a corporate connected charity with The Hahnemann House Trust and its Trustee.

At the year end Hahnemann House Trust owes to Homeopathy UK £21,447 (2022: HHT was owed £5,743).

The receipts and payments on page 5 show the cash movements between the connecting charities.

A total of £37,189 (2022: £29,172) of expenses were incurred by Hahnemann House and paid for by Homeopathy UK and therefore reflected the inter-charity balance.

	2023	2022
Storage charges	10,160	10,558
Website development	5,778	8,885
Staff costs	1,503	590
General travels	770	13
Legal and professional costs	18,471	8,607
Postage, Freight & Courier	507	519
	37,189	29,172