HOMEOPATHY UK









Annual Report and Financial Statements

For the year ended 31 August 2025

About Homeopathy UK

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

Homeopathy is a natural medicine that supports the body's ability to heal itself. Established over two centuries ago, it is now the world's second largest system of medical treatment regonsied by the WHO, second only to conventional medicine and a form of medical treatment now used by millions of people worldwide.

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

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

We depend entirely on the generosity of donors.

Our Trustees

Mr John Morgan – Chair

Mr Gary Smyth - Vice Chair

Mr Peter Gregory

Mr Robert Orchard

Ms Elizabeth Tucker

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

Ms Selina Hatherley (resigned 23 July 2025)

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

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

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

Company Number: 00102915 (England and Wales)

Auditors:
Clement Rabjohns Ltd, 111-113 High Street, Evesham, WR11 4XP

Contents

A message from our Chair 04

Our vision and mission 07

Our achievements this year 08

Accomplishments in relation to our objectives include:

- Making homeopathy available to all 09
- Promoting homeopathy to new audiences 17
- Collaborating with sector partners 19
- Research and training 21
- Fundraising 24

Corporate governance 27

Report of the Trustees 31

Independent auditor's report and accounts 34

Accounts for 2024-25 38

A message from our Chair



The financial year September 2024 to August 2025 has been one of progress, innovation and expansion for Homeopathy UK. As the demand for homeopathy and accessible, patient-centred treatment continues to grow, we have strengthened our commitment to make homeopathy available to more people than ever before while investing in education and public awareness.

Our mission is to promote access to homeopathy, increase awareness of its health benefits and support excellence in practice. During this year we have received generous funding to ensure that those who may benefit from homeopathic treatment can access it regardless of their financial circumstances.

This year marked the successful opening of our first London Clinic at the Feldy Centre Poplar in East London, providing affordable homeopathic care to people across the UK capital and surrounding areas. Alongside this, we launched our Neurodegenerative Disease (NDD) Clinic, also based at the Feldy Centre, offering specialised homeopathic support for people, and their families, living with complex neurological conditions. The clinic is supervised by homeopathic doctors and we continue to give grants to the Faculty of Homeopathy for the education of medical doctors and statutorily regulated healthcare practitioners.

These developments reflect our continuing commitment to extending access to homeopathy where it is most needed and responding to the increasing healthcare demand. Our growing clinic network continues to provide invaluable support to hundreds of patients who might otherwise be unable to afford treatment, ensuring as far as possible that financial circumstances are not a barrier to receiving care.

Following extensive development work, the Homeopathy at Home course has now been successfully launched and we aim to promote its widespread use to our target audience of families. The course equips families and individuals with the practical knowledge to use homeopathy confidently and safely for common self-limiting conditions and minor first aid situations.
This project is a positive response to the growing public demand for a high standard of self help education which empowers people to take greater responsibility for their everyday health using homeopathy.

To support public access still further, we are delighted to announce that development is underway for the Homeopathy UK Helpline App which is due to launch in summer or autumn of 2026. The app will provide an easily accessible free source of information and guidance from registered practitioners for everyday problems. It will also help the public navigate homeopathic treatment and signpost further treatment options. We believe this digital resource will become an important addition to our educational and outreach programmes.

This year also saw the launch of a Health Podcast Series, with practitioners sharing their valuable homeopathic experience covering a wide range of health and wellbeing topics. The podcasts are helping us reach new audiences, encourage discussion and provide balanced, engaging health information through modern digital platforms. They can be found on the HUK website under the menu item 'Podcasts'.

Receiving legacies continues to be one of the most significant sources of funding for Homeopathy UK, enabling us to sustain and expand our charitable work. We continued our legacy awareness campaign by sharing information with supporters about remembering Homeopathy UK in their Wills. We remain deeply grateful to those whose generosity enables future generations to benefit from homeopathic treatment and education through the funding of our projects.

Alongside this, we are pleased to report continued progress on our long-term strategic plan, which focuses on broadening our donor base, increasing grant funding opportunities and diversifying income streams. Building a stronger financial foundation will allow us to invest in fresh initiatives, expand our clinical services and strengthen support for homeopathy in the wider community.

Throughout the year, Homeopathy UK has continued to work collaboratively with organisations across the sector, strengthening relationships that advance homeopathy throughout the UK.

Public awareness of homeopathy remains an important part of our charitable objectives. Through social media campaigns, digital communication and educational resources we continue to reach increasing numbers of people interested in learning more about homeopathy. Our new podcasts and online educational programmes have significantly expanded our digital presence, enabling us to connect with younger audiences and those discovering homeopathy for the first time.

These initiatives will continue to evolve as we embrace new technologies and innovative methods of communication.

Homeopathy UK trustees continue their involvement with the Hahnemann House Trust, supporting the legacy of the founder of homeopathy, Samuel Hahnemann, by preserving and making accessible his historical collections, manuscripts, books and homeopathic artefacts. The continuing cataloguing and conservation of these important resources helps preserve the history of homeopathy for future generations while providing valuable educational material for researchers and practitioners. Every opportunity to display the unique artefacts is taken and we hope there will be more in the future.

The past year has stabilised the charity, with the strong core of experienced trustees and the hard work, dedication and skills of our CEO Monica Price, our excellent staff and consultants. The year's activities have demonstrated that Homeopathy UK continues to evolve, innovate and expand its reach. From opening new clinics and launching educational programmes to embracing digital technology and strengthening our long-term financial sustainability, we are building a strong foundation for the future.

As we move into the coming year, we look forward to the launch of the Homeopathy UK Helpline App, continued support of our educational and training initiatives and further opportunities to increase access to homeopathy across the United Kingdom through our clinics.

We have recently received an application for a new course for homeopathic veterinary education which will start in the next financial year.

None of this would be possible without the generosity of our donors, volunteers, practitioners and supporters. Your commitment enables us to continue promoting awareness, education and access to homeopathy for those who need it most.

Thank you very much for your continued support for our vision of a future where homeopathy is widely understood, readily accessible and available. We endeavour to continue to bring the health benefits of homeopathy to as many people as possible.



John Morgan
Chair, Homeopathy UK

Our vision and mission

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

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

Our goals

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

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

Our achievements this year

We are proud to announce the opening of two new London clinics at the Feldy Centre in Poplar, East London: our General Homeopathy Clinic and our dedicated Neurodegenerative Disease (NDD) Clinic. Officially opened by HRH The Duke of Gloucester, this significant milestone marks an important expansion of our charitable services, increasing access to integrated homeopathic care for patients across the capital.

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

We introduced our new Homeopathy at Home online course, designed specifically for families who want to gain a practical understanding of homeopathy and learn how to use it safely and confidently for everyday health concerns. Covering the principles of homeopathy, commonly used remedies and their application for minor illnesses and injuries the course is delivered online, providing the flexibility to study from home at your own pace.

Make homeopathy available to all

Our charitable clinics

Our network of charitable clinics remains at the heart of what we do as an organisation.
It is through the clinics that we meet our core objective of providing high quality, affordable care to some of those who would otherwise be unable to access it.
Our clinics are led by qualified and registered homeopaths, and allow patients to schedule up to five appointments. This year, we have seen a notable increase in patient demand, with many clinics fully booked several months in advance.

Top 15 conditions seen in our clinics

- Anxiety
- Eczema
- Depression
- Insomnia
- Mental, Emotional, Behavioural
- Menopause/Perimenopause
- Fatigue
- Depression- with anxiety
- Fibromyalgia
- Myalgic Encephalomyelitis (ME)/Chronic Fatigue Syndrome (CFS)
- Asthma
- Skin conditions
- Migraine
- Gastro-intestinal issues
- Gynaecology, Urinary Tract, Bladder, Kidney, Prostate

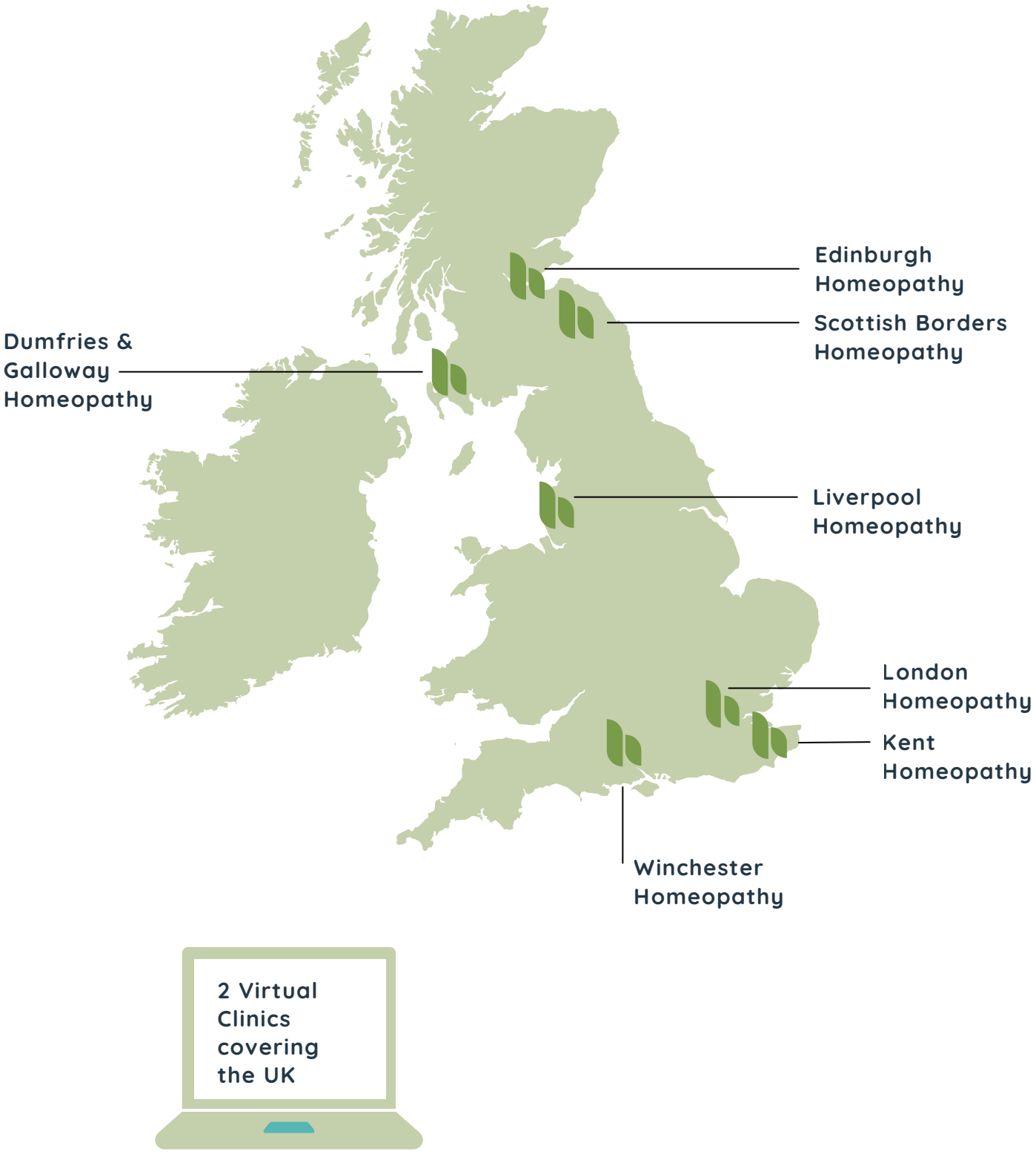
Top 5 remedies used:

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

Top 15 conditions- ICD (International Classification Of Diseases) codes

Mental, behavioural or neurodevelopmental disorders
Symptoms, signs or clinical findings, not elsewhere classified
Diseases of the skin
Diseases of the genitourinary system
Diseases of the nervous system
Diseases of the digestive system
Diseases of the respiratory system
Diseases of the musculoskeletal system or connective tissue
Sleep-wake disorders
Diseases of the immune system
Endocrine, nutritional or metabolic diseases
Diseases of the circulatory system
Neoplasms (Tumors)
Certain infectious or parasitic diseases
Factors inducing health status or contact with health services

A guide to our clinics



What our patients say:

Winchester Clinic

Ms Ann Lisa (Annaliza) Thomson

Anxiety, grief, hormonal issues

"Dr Tim Foster, is a wonderful Homeopath and a GP as well, He offers expertise and kindness. He is the most compassionate practitioner I ever experienced. with great knowledge and a thorough practice, great care is taken to make the appropriate remedies. Highly recommend. Well organised, clean and welcoming. The centre has a beautiful labyrinth garden."

Online Clinic - Gabriella Day

Rose

Period pain, eczema

"The remedies have worked on a deeply emotional level, as well as physical. Super grateful, thank you."

Liverpool Clinic - Emma McEvoy

RV

Eczema

"I'd like to thank Emma, it was a turning point for healing my son's severe eczema. The subtle but effective healing has improved my son's life."

Kent clinic - Wendy Scrase

Anon

Menopause

"Homeopathy has really given me a new lease of life. My brain fog is gone, my aching joints are also gone and I have been able to take action and deal with issues I couldn't face. I am very grateful to have met Wendy"

What our patients say:

Edinburgh clinic - Julien Baron-Meyet

PB

Eczema

"After just one appointment, my son is benefiting from Julien's advice. I am grateful beyond words and feel empowered to be taking charge of my child's health. I cannot wait to see what the future holds."

Dumfries and Galloway - Elaine Hamilton

Anon

Anxiety panic disorder after stroke

"Elaine is an insightful and compassionate homeopath who is highly knowledgeable and experienced. I found her treatment plan for me incredibly helpful and will not hesitate to consult more as my condition is possibly ongoing. It is wonderful to have this clinic in Dumfries and Galloway. I am very grateful for it."

Scottish Borders - Luci Lawless

Anon

Initially trauma, shock, exhaustion. Then generally anxiety, depression, perimenopause symptoms

"Both myself and my husband wanted to try a more natural medicine after a traumatic event. We could not afford for us both to see a homeopath so finding this charity clinic was a life saver. It's really helped our family through a difficult time. Thank you."

What our patients say:

Liverpool Clinic - Robin Grenfell Cowan

Anon

Daughter's skin issues; my skin issues and dealing with a difficult set of life circumstances

"Robin provided a safe space for me to explore the issues affecting me, and his treatment has been profoundly effective, for both myself and my daughter; intuitive, patient, grounding and, ultimately, healing."

London - Vinitha Mary Joby

Deirdre P

Fear, loss, shock, bereavement and health anxiety

"So helpful to me at a time when nobody else seemed to understand what and how I was feeling. I'm not medically ill but was definitely suffering intensely. I felt listened to, understood and exceptionally grateful someone was willing to help me."

NDD - Dr. Yubraj Sharma

Anon

Benign brain tumour and epilepsy

"This clinic and Dr. Yubraj Sharma, are proving to be a transitional step in my health, life insight and well-being. Through the knowledge, wisdom and awareness shared in a way that is reflective and refined to my needs as individual. As well as being supported I am also in a place of learning and further understanding. For which I am eternally grateful."

This Year

- Our clinics held **4,898** appointments
- We saw **1,862** patients
- Our youngest patient was 1 month old and our oldest was 95 years old

Plans for next year

- Continue to ensure student participation across all our Clinics, providing valuable opportunities to gain direct experience in patient care and develop clinical skills.
- Strengthen engagement with colleges and universities to raise awareness of HUK and Clinics.
- Expand our network of Clinics across London to improve accessibility and meet growing demand for our services.
- Evaluate the feasibility of setting up clinics in Wales, Birmingham, and the South of England, areas with limited or no service provision.
- Continue to support the development of new Clinics, prioritising areas of greatest need and focusing on patient populations that would benefit most from our services.
- Continue to evaluate and enhance the quality of our services through patient feedback, outcome measurement, and ongoing service improvement initiatives.
- Strengthen partnerships with healthcare providers and community organisations to enhance access to care and support for patients.
- Expand our volunteer and practitioner network to increase capacity and support the sustainable growth of our Clinics.
- Raise awareness of our services among healthcare professionals and local communities to ensure that those who may benefit from our support can access it.
- Explore opportunities to secure additional funding and resources to support the long term sustainability and future growth of our organisation.
- Develop our research and data collection activities to better understand patient outcomes, demonstrate our impact, and contribute to the evidence base supporting our work.

Grant-funded projects

This year we continued to fund one unique pre-existing clinic.

Garden Homeopathy

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

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



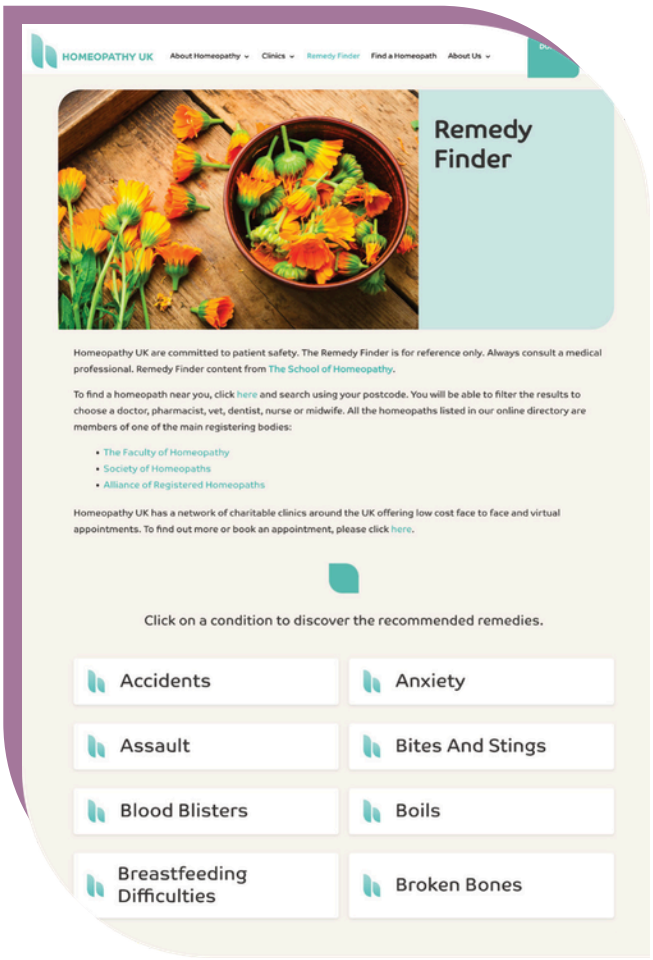
“The community homeopath has helped me immensely to understand and treat my symptoms. I struggled for a while trying to find an affordable, knowledgeable, professional holistic practitioner I trusted and felt seen and heard by. She also respects my autonomy and experiences. The Homeopath has shown incredible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

Garden Homeopathy clinic patient

Promote homeopathy to new audiences

Website

To complement our new Homeopathy at Home course, we have also introduced an innovative Remedy Finder on our website, making it easier than ever for people to identify commonly used homeopathic remedies for everyday ailments. Designed as a simple and accessible educational tool, the Remedy Finder helps users navigate the wide range of remedies available.





Social media

Over the past year, we have strengthened our presence across Facebook, Instagram, X and LinkedIn, using regular content, patient stories, educational information and campaign updates to engage supporters, raise awareness and promote the charity's work. This has significantly increased our reach and audience engagement.

PR/Media

Plans for next year

- We intend to significantly strengthen our public relations and media activity to raise the profile of the charity and expand awareness of the services we provide.
- Our strategy will focus on securing regular national and regional media coverage, developing relationships with journalists and broadcasters, promoting patient success stories and research initiatives, and increasing opportunities for expert commentary on health and wellbeing issues.
- We will also work closely with our ambassadors and partners to amplify key campaigns and events, while integrating our PR activity with our digital and social media to maximise reach and engagement.
- By investing in a proactive media presence, we aim to attract new supporters, increase fundraising opportunities, strengthen public confidence and position the charity as a leading voice in homeopathy.



Collaborate with sector partners

Our UK partnerships

4Homeopathy (4H)

Over the past year, we have strengthened our engagement across the homeopathic and wider stakeholder community through a range of coordinated activities. This has included the sharing of resources designed to support practitioners, supporters and partners with accessible, up-to-date information, as well as improved communication of key stakeholder initiatives to ensure alignment and awareness across the sector. We have placed a strong emphasis on fostering collaboration within the homeopathic community, encouraging shared learning, dialogue and joint working to strengthen collective impact. We have continued to raise awareness of homeopathy through targeted communications and outreach, helping to broaden understanding and visibility among both supporters and the wider public. We have also actively promoted stakeholder events, ensuring strong participation and engagement, and have provided timely briefings on ongoing research initiatives to keep stakeholders informed of developments and emerging evidence within the field.

The Hahnemann House Trust (HHT)

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

Our international partnerships

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

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

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

Plans for next year

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

Research and training

Research Data

The ORIDL (Outcome in Relation to Impact on Daily Living) data for the year ending August 2025 underwent a comprehensive review and cleansing process in collaboration with statistician Jenny Thomas, who analyses the data for the annual clinic report.

The ORIDL findings showed improvements in main condition outcomes and patient wellbeing scores, alongside with improved patient feedback collection, enabling better tracking of outcomes and progress. The report also highlighted the continued expansion of clinics and growth in service delivery.

A reduction in first patient appointments was observed, attributed to improved patient education and understanding of homeopathy prior to consultation.

Following analysis, the dataset will be prepared for publication by Dr. Philippa Fibert of St Mary's University and Homeopathy UK, supporting research into the effectiveness of homeopathy and strengthening the evidence base for patient outcomes.

Preparations are also underway for a research study with Dr. Philippa Fibert and Yurbraj Sharma at the Neurodegenerative Disease Clinic to explore the role of homeopathy, holistic, and integrative approaches in supporting people living with neurodegenerative conditions, including Parkinson's disease.

Plans for next year

- Enhanced the ORIDL data capture process and streamlined administrative requirements, reducing time spent on data cleaning and publication preparation.
- Support Dr. Philippa Fibert in publishing clinic ORIDL data as part of ongoing research.
- Initiated a collaborative research programme with Dr. Philippa Fibert and Dr. Yubraj Sharma within the Neurodevelopmental Disorders (NDD) Clinic, including a Parkinson's research project.
- Present preliminary case series findings at the Faculty of Homeopathy Conference (November 2026), raising awareness of the clinic's research activities within the wider homeopathic community.

Grant funding

We have provided The Faculty of Homeopathy with funding to ensure that more doctors, nurses/midwives, dentists, pharmacists, chiropractors, osteopaths, physiotherapists, podiatrists, veterinary surgeons, veterinary nurses, and other statutorily regulated healthcare practitioners can access world-class medical homeopathy training.

- This funding has also been used to:
- Support the Faculty of Homeopathy to offer its broadest programme of webinars ever: apathy, mental fatigue and inability to concentrate, a study of the super classes in homeopathy, chronic allergies chronic depression and acute paroxysmal panic disorder, chronic kidney disease *dental homeopathy dermatological diseases, diabetes type II *farming homeopathy, hidden power: the imponderables and lanthanides, homeopathy for the elderly, inflammatory bowel disease, LM potencies, their preparation and case management, managing menopause naturally, oncological homeopathy, polarity analysis specialist pharmacy symposium the art of taking the case, thyroid disorders, understanding the organon and the chronic diseases veterinary and animal homepathy.
- Increase the number of statutorily regulated healthcare practitioners participating in personal development events like the Faculty of Homeopathy 100th Congress, webinars, virtual teaching and lectures.
- Increase the number of non-medical homeopaths accessing personal development events like the Faculty of Homeopathy 100th Congress, and annual programme of webinars.
- Help the Faculty of Homeopathy promote and maximise the potential of all its membership categories.
- Launch a new evidence-gathering system for equivalence applications from medical practitioners wishing to gain a higher level of recognition for their homeopathic skills and knowledge.
- Review, evaluate, and update the curriculum for the Licentiate- (LFHom) and Member by Examination (MFHom) courses to increase the interest in homeopathy across a broader range of medical disciplines.

- Release a mock Primary Healthcare Examination to foundation year/first year students in Faculty of Homeopathy approved Teaching Centres.
- Ensure all Faculty of Homeopathy members stay up to date with their CPD and other professional obligations.
- Support Student homeopaths training through any recognised education provider during their training.
- Promote the Faculty of Homeopathy Quality Assurance Scheme, which is the kitemark of homeopathic educational excellence.
- Over the grant period there has been a 12.5% net increase in Faculty of Homeopathy membership numbers.
- Over the grant period there has been a 88% increase in the number of members who have advanced to a higher level of Faculty of Homeopathy membership.
- Over the grant period there has been a 12% increase in the numbers of doctors using the Faculty of Homeopathy for GMC appraisal and revalidation.



Fundraising

Legacies & Donations
2025 £487,726
vs
2024 £959,410

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

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

Legacies once again represented a substantial percentage of our income, up from 10% in 2024 to 69% this year. We also received £14,082 in individual donations and £41,205 in grants to support all aspects of our work.

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

Plans for next year

- Identify Grant Opportunities: Continue to apply for grants focused on alternative medicine and health initiatives.
- Corporate Sponsorships: Approach ethically aligned businesses for potential sponsorship deals.
- Host more events to engage with the public to encourage supporters to donate

This Year

- We received £394,504 in legacies (£99,943 in 2024)
- We received £14,082 in donations from the public (£26,801 in 2024)

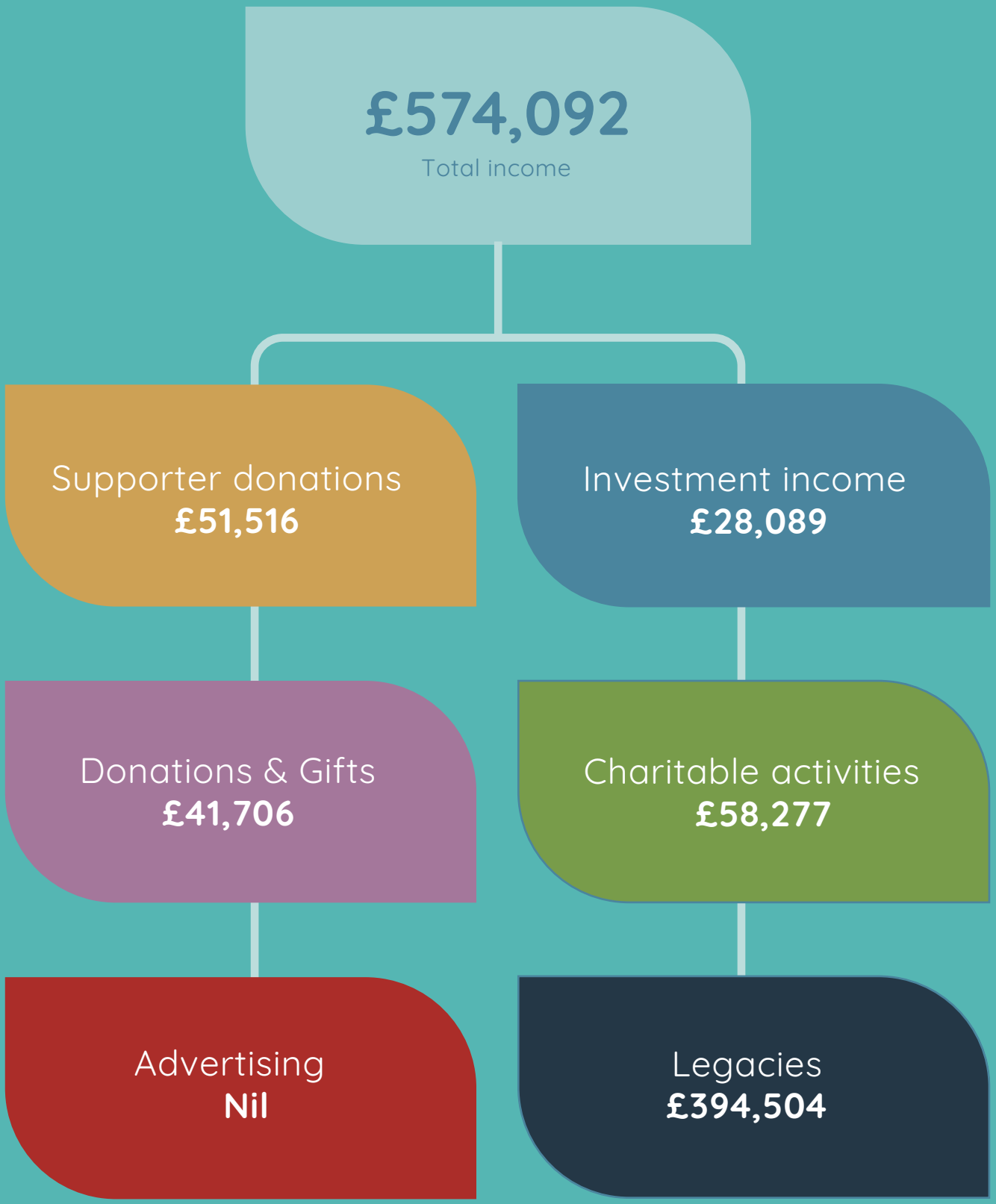
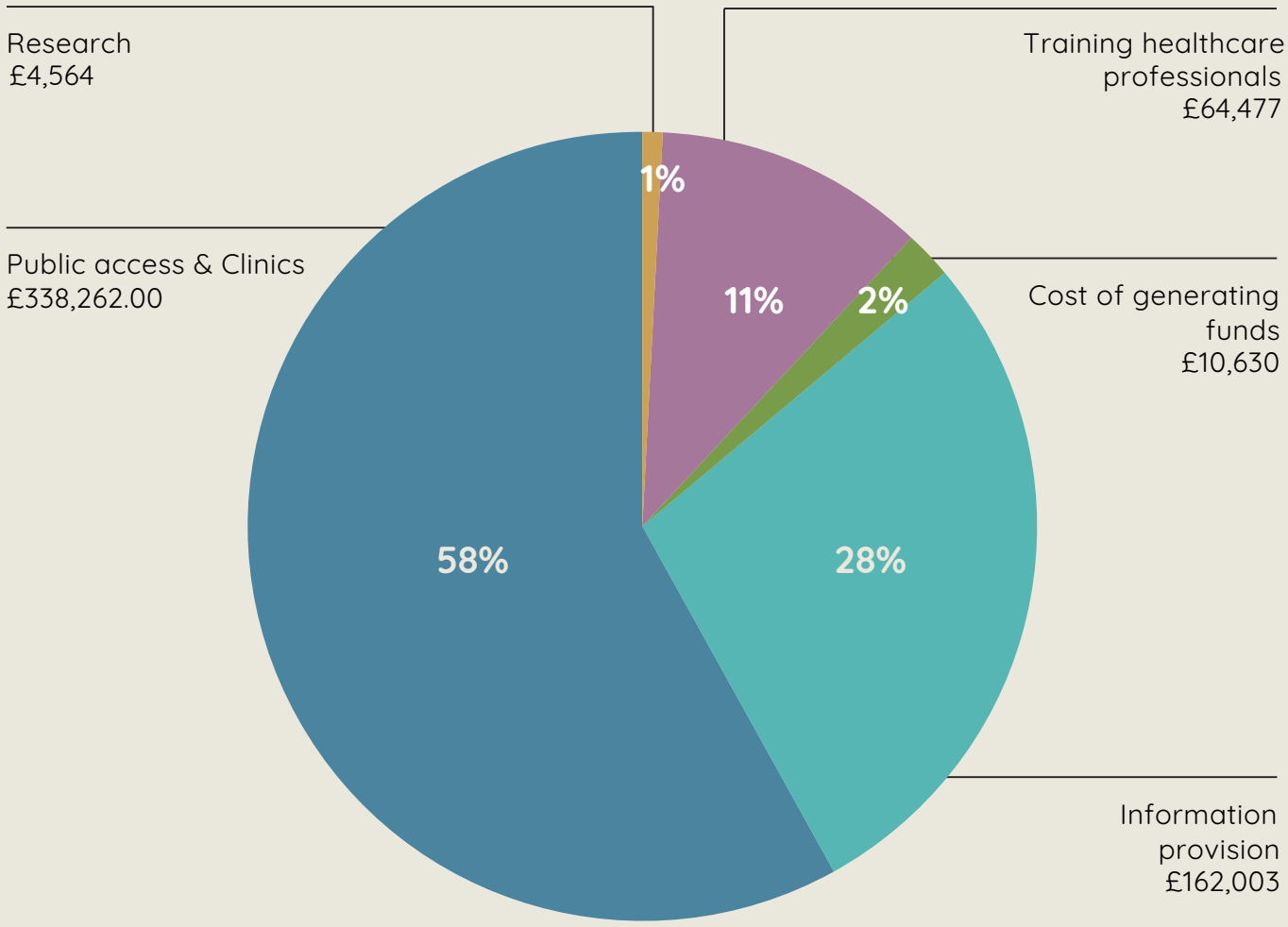

£574,092
Total income
Supporter donations
£51,516
Investment income
£28,089
Donations & Gifts
£41,706
Charitable activities
£58,277
Advertising
Nil
Legacies
£394,504

Chart of expenditure



£579,936

Total expenditure

Corporate governance

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

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

Committees

There are no active committee.

Management Team

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

• Operations Manager
• Clinics Manager
• Project Manager (contractor)

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

Remuneration of senior staff

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

Organisational structure

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

Reserves policy

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

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

The target reserves for 2024-25 year were £250,000 to £280,000. At 2024-25 year end the unrestricted free reserves were £150,366 which is below the target. As the reserve level is below the annual budgeted deficit the Trustees will consider the charity's financial position and anticipated income to either modify the reserve policy or implement operational reductions to ensure

reserves remain aligned with the current policy.
In the next financial year, legacies have been received which replenished the unrestricted free reserves bringing them in line with the target.
Although there are several large legacies still due there is always uncertainty as to when they will arrive.
Before the recent legacies were received there had been a long period when legacies have not been forthcoming.
To make sure the charity still functions as a going concern, with sufficient unrestricted funds, there are several forthcoming fundraising initiatives.
We plan to raise funds from corporate sponsorship and other organisations.
There have been some recent increases in the clinic fees and local corporate support will be sought for the clinics.
A Homeopathy at Home course has recently been launched which has a cost of £99 to the candidate and will bring in revenue.
A Homeopathic Helpline App is being developed which will be open to receiving advertising revenue.
We have regular yearly pledged donations from The Blackie Trust, SHRET (Scottish Homeopathic Research and Education Trust), FRLHIM (Friends of the Royal London Hospital for Integrated Medicine) and the North West Friends of Homeopathy.
Hahnemann House Trust has reserves and its objectives are in line with those of HUK.
In the event of severe pressure on unrestricted funds HHT funds could be loaned to HUK or applied to projects within its charitable objects.
With all these factors in mind we consider that HUK is a viable going concern.
Designated funds of £40,093 are held to ensure the charity has sufficient funding for on-going grant commitments and clinic operations should it face an unanticipated, emergency wind down.
Restricted funding is used against expenditure that meets the purposes of the funds.

Fundraising costs

Due to recent financial constraints, the charity has not engaged any professional fundraisers or third-party fundraising organisations during the past year. There has been no significant expenditure for fund-raising and all the recent funding has come from long term supporters of homeopathy. Our past experience of fundraising is that our sector is a difficult one to raise funds for especially from larger funder organisations.
Expenditure for new fundraising initiatives will be assessed by Board and initiated by the CEO. The charity has not received any complaints. The charity has a safeguarding policy to protect vulnerable people.

Grant-making policy

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

The Faculty of Homeopathy

The Faculty of Homeopathy is the only professional body in the UK representing statutorily registered healthcare practitioners who are qualified in homeopathy – doctors, nurses, midwives, pharmacists, podiatrists and vets.
The Faculty which is increasing its membership numbers ensures the highest standards of homeopathic training, education and practice.
It is also the leading authority on

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

Risk management

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

Auditors

Our auditors are Clement Rabjohns and this report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act (2006).
On behalf of the Trustees



John Morgan
Chair
Date: 23rd May 2026

Identified Significant Risks

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

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Statement of Trustee's responsibilities

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

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

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

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

In so far as the trustees are aware:

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

Appointing Trustees

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

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

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

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

2025 Net movement £41,196 (2024: net income of £481,477)
2025 Reserves £1,035,606 (2024: £994,410)

Principal activities of the charity

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

The year 2024-25 has been one of achievement against the organisation's strategic goals (see page 7 & 8). For example, the charity has increased the number of charitable clinics it provides – or funds through grants – enabling more people to access high quality homeopathic care from registered healthcare professionals.

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

- Provide clinics, advice and support to enable patients to access homeopathy.
- Educate patients about homeopathy through publications and other information.
- Enhance its digital presence via its website and social media channels.
- Maintain sound governance and financial security.
- Grow its supporter base and increase donations through fundraising and donor cultivation.
- Work with UK and international partners to promote and defend homeopathy.
- Pages 8-23 outlines the charity's achievement against plans in more detail.

HOMEOPATHY UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 August 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
INCOME AND ENDOWMENTS FROM		£	£	£	£
Voluntary income	3	446,521	41,205	487,726	959,410
Income from charitable activities	5				
Increasing public access		-	58,277	58,277	24,841
Other - Misc		-	-	-	3,110
Activities for generating funds	4	26,744	1,345	28,089	25,207
Total		473,265	100,827	574,092	1,012,568
EXPENDITURE ON					
Raising funds	6	10,630	-	10,630	135,855
Charitable activities	7				
Increasing public access		135,156	203,105	338,262	232,874
Provision of information		162,003	-	162,003	173,514
Research and development		4,564	-	4,564	6,423
Training of healthcare professionals		64,477	-	64,477	29,528
Total		376,829	203,105	579,934	578,194
Net gains/(losses) on investment		44,176	2,863	47,039	47,103
NET INCOME/(EXPENDITURE)		140,611	(99,415)	41,196	481,477
Transfer between funds	18	(55,532)	55,532	-	-
Net movement in funds		85,079	(43,882)	41,196	481,477
RECONCILIATION OF FUNDS					
Total funds brought forward		105,380	889,030	994,410	512,933
TOTAL FUNDS CARRIED FORWARD		190,459	845,148	1,035,606	994,410

The notes form part of these financial statements

HOMEOPATHY UK

STATEMENT OF FINANCIAL POSITION
for the year ended 31 August 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
FIXED ASSETS		£	£	£	£
Tangible assets	**13**	3,246	-	3,246	4,845
Investments	**14**	786,655	62,333	848,988	924,658
		789,901	62,333	852,234	929,503
CURRENT ASSETS					
Debtors	**15**	49,446	-	49,446	38,347
Cash at bank and in hand		167,743	461	168,204	67,732
		217,188	461	217,649	106,079
CREDITORS					
Amounts falling due within one year	**16**	(34,278)	-	(34,278)	(41,172)
NET CURRENT ASSETS		182,911	461	183,372	64,907
TOTAL ASSETS LESS CURRENT LIABILITIES		972,812	62,794	1,035,606	994,410
NET ASSETS		972,812	62,794	1,035,606	994,410
FUNDS	**18**				
Unrestricted funds:					
General fund				150,366	65,287
Designated				40,093	40,093
				190,459	105,380
Restricted funds				845,147	889,030
TOTAL FUNDS				1,035,606	994,410

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

.....

Trustee

The notes form part of these financial statements

HOMEOPATHY UK

CASHFLOW STATEMENT
for the year ended 31 August 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	77,763	394,309
Net cash provided by/(used in) operating activities		77,763	394,309
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,926)
Purchase of fixed asset investments		(135,042)	(1,394,423)
Sale of fixed asset investments		157,751	1,029,526
Net cash (used in/ provided by investing activities		22,709	(366,823)
Change in cash and cash equivalents in the reporting period		100,472	27,486
Cash and cash equivalents at the beginning of the period		67,732	40,246
Cash and cash equivalents at the end of the period		168,204	67,732

The notes form part of these financial statements

HOMEOPATHY UK

NOTES TO THE CASHFLOW STATEMENT
for the year ended 31 August 2025

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

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	41,196	481,477
Depreciation charges	1,599	2,191
(Gain)/losses on investments	(47,039)	(47,103)
Transfer from Investments	100,000	-
Loss on disposal of fixed assets	-	223
Increase/decrease in debtors	(11,099)	(201)
Increase/decrease in creditors	(6,894)	(42,278)
Net cash provided by/(used in) operations	77,763	394,309

2 ANALYSIS OF CHANGES IN NET FUNDS

	At 01.09.24	Cashflow	At 31.08.25
	£	£	£
Net cash			
Cash at bank and in hand	67,732	100,472	168,204
	67,732	100,472	168,204
Total	67,732	100,472	168,204

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2025

1 STATUTORY INFORMATION

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

2 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern. The financial statements of the charitable company, whichis 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 in the Charity Commission's General guidance on public benefit ensuring it is in line with the Charity's aims and objectives.

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

Going Concern

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

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

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

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

Income

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2025

2 ACCOUNTING POLICIES - continued

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 or on an accruals basis. The cost of generating funds includes financial fundraising and publicity costs as well as investment management fees. Charitable activities expenditure includes the training of healthcare professionals, provision of information, increasing public access and research and development.

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

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

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2025

2 ACCOUNTING POLICIES - continued

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 particular area or for a specific purpose only.

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

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

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

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

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

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

3 VOLUNTARY INCOME

	2025	2024
	£	£
Donations and gifts	41,706	799,679
Supporters donations	51,486	54,032
Gift aid	30	5,756
Legacies	394,504	99,943
	487,726	959,410

NOTES TO THE FINACIAL STATEMENTS - continued
for the year ended 31 August 2025

4 ACTIVITIES FOR GENERATING FUNDS

	2025 £	2024 £
Investment income	28,089	25,207

5 INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Clinics	Increasing public access	58,277	24,841
Other income	Other - Misc.	-	3,110
		58,277	27,951

6 RAISING FUNDS

	Direct Costs	Staff Costs	Support Costs	2025 £ Total	2024 £ Total
Cost of Generating Funds					
Fundraising and publicity	3,045	4,426	682	8,153	133,387
Investment management fees	2,477	-	-	2,477	2,468
	5,522	4,426	682	10,630	135,855

7 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Direct Costs	Grants	Staff Costs	Support Costs	2025 £ Total	2024 £ Total
Costs of Generating Funds						
Fundraising and publicity	3,045	-	4,426	682	8,153	133,387
Investment management fees	2,477	-	-	-	2,477	2,468
	5,522	-	4,426	682	10,630	135,855
Charitable Activities						
Increasing public access	235,541	-	93,430	9,291	338,262	232,874
Provision of information	9,888	-	47,649	104,466	162,003	173,514
Research and development	-	-	4,564	-	4,564	6,423
Training of healthcare professionals	-	62,500	1,977	-	64,477	29,528
	245,429	62,500	147,620	113,757	569,306	442,339
	250,951	62,500	152,046	114,439	579,936	578,194

Breakdown of Support Costs

	2025 £	2024 £
Computer expenses	8,932	4,153
Depreciation	1,599	2,191
Finance costs	945	698
Governance costs	50,030	21,503
Insurance	2,078	2,539
Miscellaneous expenses	9,261	4,777
Office rental	9,385	16,843
Other staff costs	600	4,531
Postage and stationery	1,547	3,028
Premises expenses	64	1,452
Professional fees	19,461	17,707
Staff training	-	1,783
Storage costs	8,990	2,959
Telephone	180	360
Travel expenses	1,368	944
	114,439	85,468

Breakdown of Governance Costs

	2025 £	2024 £
Audit fees	10,000	9,600
Accountancy fees	28,910	4,464
Meeting expenses	8,229	5,647
General expenses CEO	2,891	1,792
	50,030	21,503

Auditors' remuneration

Fees payable to the company's auditor for the audit of the company's annual accounts were £10,000 (2024: £9,600)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2025

8 GRANTS PAYABLE

	2025	2024
	£	£
Increasing public access	11,190	16,980
Training of healthcare professionals	62,500	25,000
	73,690	41,980

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

	2025	2024
	£	£
Faculty of Homeopathy	62,500	25,000
Increasing public access	11,190	16,980
	73,690	41,980

9 NET INCOME/(EXPENDITURE)

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,599	2,191
Finance costs	1,557	849
Governance costs - Auditor's remuneration	10,000	9,600

10 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

TRUSTEES' REMUNERATION AND BENEFITS

Reimbursed expenses to 5 trustees totalled £4,941 (2024: £2,866). All expenses were the reimbursement of travel and meeting related costs.

11 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	130,851	285,729
Social security costs	9,125	24,871
Other pension costs	12,552	9,861
	152,528	320,461

Included in the wages and salaries total above are termination payments totalling £nil (2024: £15,629). All termination payments were made during the financial year.

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

	2025	2024
Direct charitable activities	7	6

NOTES TO THE FINANCIAL STATEMENTS- continued
for the year ended 31 August 2025

11 STAFF COSTS - continued

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

	2025	2024
£60,001 - £90,000	1	1

The total employee benefits of the key management personnel of the Trust were £70,000 (2024: £81,405).

12 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWNMENTS FROM			
Voluntary income	195,732	763,678	959,410
Income from charitable activities			
Increasing public access	24,841	-	24,841
Other - Misc.	3,110	-	3,110
Activities for generating funds	25,207	-	25,207
Total	248,890	763,678	1,012,568
EXPENDITURE ON			
Raising funds	135,332	523	135,855
Charitable activities			
Increasing public access	190,984	41,890	232,874
Provision of information	144,183	29,331	173,514
Research and development	6,423	-	6,423
Training healthcare professionals	29,528	-	29,528
Total	506,450	71,744	578,194
Net gains/(losses) on investments	35,316	11,787	47,103
NET INCOME/(EXPENDITURE)	(222,244)	703,721	481,477
Transfer between funds	42,684	(42,684)	-
Net movement of funds	(179,560)	661,037	481,477
RECONCILIATION OF FUNDS			
Total funds brought forward	284,940	227,993	512,933
TOTAL FUNDS CARRIED FORWARD	105,380	889,030	994,410

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2025

13 TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Computer Equipment	Totals
COST	£	£	£
At 1 September 2024	3,903	24,082	27,985
Additions	-	-	-
Disposals	-	-	-
At 31 August 2025	3,903	24,082	27,985
DEPRECIATION			
At 1 September 2024	3,550	19,590	23,140
Charge for year	117	1,482	1,599
Elimination on disposal	-	-	-
At 31 August 2025	3,667	21,072	24,739
NET BOOK VALUE			
At 31 August 2025	236	3,010	3,246
At 31 August 2024	353	4,492	4,845

14 FIXED ASSET INVESTMENTS

	Listed Investments
MARKET VALUE	£
At 1 September 2024	924,658
Additions	135,042
Disposals	(257,751)
Revaluations	47,039
NET BOOK VALUE	
At 31 August 2025	848,988
At 31 August 2024	924,658

There were no investment assets outside the UK.

Cost or valuation at 31 August 2025 is represented by:

	Listed Investments
	£
Valuation in 2025	848,988

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

	2025	2024
	£	£
Cost	779,889	864,466

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2025

15 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	45,587	32,151
Prepayments and accrued income	3,859	6,196
	49,446	38,347

Included within other debtors above is £38,728 (2024: £22,415) which is due from a connected charity and related party, Hahnemann House Trust.

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	2,100	1,058
Grants payable	-	11,190
Trade creditors	18,108	12,743
Other creditors	700	-
Accruals and deferred income	13,370	16,181
	34,278	41,172

Grants commitments accrued

	2025	2024
	£	£
Grant committed and accrued at the start of the year	36,190	62,480
Grants approved within the current year	37,500	39,690
	73,690	102,170
Grants paid during the year	(73,690)	(41,980)
Grants withdrawn in the year	-	(24,000)
Grants payable at the end of the year	-	36,190
Reconciles to:		
Grants accrued	-	11,190
Grant commitments (not accrued)	50,000	25,000
	50,000	36,190

Grant Commitments

In addition to the amounts committed and accrued noted above, the Trustees have also authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued asexpenditure at 31 August 2025 was £50,000 due within one year (2024: £25,000 due within one year).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2025

17 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:	2025 £	2024 £
Within one year	-	-

18 MOVEMENT IN FUNDS

	At 01.09.24	Net movement in funds	Transfers between funds	At 31.08.25
Unrestricted funds	£	£	£	£
General fund	65,287	140,611	(55,532)	150,366
Designated	40,093	-	-	40,093
	105,380	140,611	(55,532)	190,459
Restricted funds				
Mervyn Madge Fund	10,408	-	-	10,408
London Clinic (RLHIM)	-	25,000	-	25,000
Clinics	-	(55,498)	55,498	-
Samuel Goodenough Trust	77,866	3,847	(18,920)	62,794
Phillips Memorial	-	-	-	-
P Fisher	210	-	-	210
The Homeopathic Helpline	500,000	(34,077)	-	465,923
Scottish Homeopathic Research and	-	41,205	-	41,205
Education Trust	-	-	-	-
Homeopathy for the Home	50,546	(69,500)	18,954	-
Homeopathy for Parkinsons	250,000	(10,392)	-	239,608
	889,030	(99,414)	55,532	845,147
TOTAL FUNDS	994,410	41,196	-	1,035,606

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

	Incoming resources	Resources expended	Gains and losses	Movement in fund
Unrestricted funds	£	£	£	£
General fund	473,266	(376,831)	44,176	140,611
Restricted funds				
London Clinic (RLHIM)	25,000	-	-	25,000
Clinics	33,275	(88,773)	-	(55,498)
Samuel Goodenough Trust	1,345	(361)	2,863	3,847
Phillips Memorial	-	-	-	-
The Homeopathic Helpline	-	(34,077)	-	(34,077)
Scottish Homeopathic Research and	41,205	-	-	41,205
Education Trust	-	-	-	-
Homeopathy for the Home	2	(69,502)	-	(69,500)
Homeopathy for Parkinsons	-	(10,392)	-	(10,392)
	100,828	(203,105)	2,863	(99,414)
TOTAL FUNDS	574,093	(579,936)	47,039	41,196

18 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.09.23	Net movement in funds	Transfers between funds	At 31.08.24
Unrestricted funds	£	£	£	£
General fund	178,090	(222,244)	109,441	65,287
Designated	106,850	-	(66,757)	40,093
	284,940	(222,244)	42,684	105,380
Restricted funds				
Mervyn Madge Fund	10,408	-	-	10,408
London Clinic (RLHIM)	-	-	-	-
Clinics	-	-	-	-
Samuel Goodenough Trust	62,812	15,054	-	77,866
Phillips Memorial	72,490	(29,806)	(42,684)	-
P Fisher	210		-	210
The Homeopathic Helpline	-	500,000	-	500,000
Scottish Homeopathic Research and	-	-	-	-
Education Trust	-		-	-
Homeopathy for the Home	82,073	(31,527)	-	50,546
Homeopathy for Parkinsons	-	250,000	-	250,000
	227,993	703,721	(42,684)	889,030
TOTAL FUNDS	512,933	481,477	-	994,410

RESTRICTED FUNDS

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

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

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

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

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

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

18 MOVEMENTS IN FUNDS - continued

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

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

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

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

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

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

19 RELATED PARTIES

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

(i) The Faculty of Homeopathy
The Faculty of Homeopathy (FoH) is a connected non-profit organisation, with whom Homeopathy UK shares a number of Council Members.

Grant Commitment
During the year ended 31 August 2025, Homeopathy UK made a grant of £50,000 to the Faculty of Homeopathy as agreed by the Homeopathy UK Council. A further grant of £50,000 has been agreed for the year ended 31 August 2026.

(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.

At the balance sheet date, funds due to the charity were £584 (2024: nil) and are included within in sundry 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.

Homeopathy UK also cross charged office and staff shared costs totalling £11,375 (2024: £37,189) within the financial year.

At the year end, the Hahnemann House Trust owed £38,278 (2024: £26,903) to Homeopathy UK. This balance is included within other debtors.

(iv) Donations from Trustees
During the year, donations of £40 was made by a trustee (2024: £10,055 made from three trustees).

HOMEOPATHY UK

Find us online:

www.homeopathy-uk.org

Homeopathyuk

Homeopathy.UK

HomeopathyUK

Get in touch:

Email us: Info@homeopathy-uk.org

Phone us: 0208 130 0016

Write to us:
Homeopathy UK
Hamilton House
Mabledon Place
London
WC1H 9BB