

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

Annual Report and Accounts

For the year ended 31st December 2023

Registered charity number 326372

**THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31ST DECEMBER 2023

The trustees submit their annual report and financial statements for the British Society for Ecological Medicine (the charity) for the year ended 31st December 2023. These have been prepared in accordance with the accounting policies set out on page 9 and comply with the Charities Constitution and charity law.

1. Reference and administrative details

The Society is a registered charity number 326372 and the registered office address is Redhill Chambers, 2d High Street, Redhill, Surrey, RH1 1RJ.

2. Trustees and principal officers

The principal officers of the charity (who are also the trustees) and held office during the year are:

Dr D Downing - president

Dr F Meuschel - secretary

P Noble - treasurer

Dr AEcons

3. Independent Examiner

David Wheeler FCCA

Cheeld Wheeler & Co

Chartered Certified Accountants

Redhill Chambers

2d High Street

Redhill

Surrey

RH1 1RJ

4. Structure, governance and management

The charity was founded in 1983 and is governed by its constitution. The constitution was last revised in March 2014 and has been approved by the Charity Commission.

The resources of the charity are maintained in unrestricted funds and therefore the trustees have complete discretion as to their use.

Any money or property not immediately required for the charity's purposes can be held or invested as the trustees decide.

5. Appointment and removal of trustees

The appointment and removal of trustees is governed by the charity's constitution.

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31ST DECEMBER 2023 (cont'd)

6. Organisation and management

The trustees and other members of the committee meet every two months and members are elected on to the committee at the Annual General Meeting according to the constitution. All meeting minutes are now stored electronically. In 2017 central documents including Risk Review, Volunteer and Conflicts of Interest Policies were reviewed and amended to the new circumstances (online training).

7. Investment powers

The charity's cash resources can be invested at the discretion of the trustees as they see fit. No investments were made in 2023 (2022: none).

8. Objectives and activities for the public benefit

The objectives of the charity are to promote for the benefit of the public the study and good practice of allergy, environmental and nutritional medicine and to improve the standard of knowledge of the means of prevention, diagnosis and methods of treatment. The society continues to organise practical training days as well as the online courses.

The trustees have referred to the general guidance on public benefit issued by the Charity Commission when planning future activities.

9. Financial Review

The accounts show an excess of expenditure over income of £24,086 (2022: excess of income over expenditure of £42,343). The trustees consider that this is a satisfactory result, given the investment in educational and systems projects over the last two years.

10. Plans for the future

The trustees plan to continue to offer further training and conferences for members of the Society and the general public. The society continues with the "Monograph Project" to prepare a series of monographs providing substantiated scientific information on individual nutrients and therapies, each covering topics of: Safety; Indications and Disorders; Contraindications and warnings; Dosages and modes of administration. These are to be made available to members for use as information for patients, for colleagues, teaching and training tools, and as supportive information in medico-legal contexts. Contractors have been engaged to undertake this project and a supervisory team is in place.

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31ST DECEMBER 2023
(cont'd)

11. Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the income and expenditure of the charity for that year. In preparing these financial statements, the trustees are required to:

- i Select suitable accounting policies and apply them consistently
- i Observe the methods and principles of statement of recommended practice of accounting and reporting by charities
- i Make judgements and estimates that are reasonable and prudent
- i State whether applicable UK accounting standards have been followed subject to any material departure to disclose and explain the financial statements
- i Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with a reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports) Regulations 2008 and the provisions for the charity's constitution. They are also responsible for safe guarding assets of the charity and hence are taking reasonable steps for the prevention of, and detection of fraud, and other irregularities.

12. Independent Examiner

A resolution will be proposed at the Annual General Meeting that David Wheeler of Cheeld Wheeler & Co will be appointed as independent examiner for the charity for the ensuing year.

Approved by the trustees on  September 2024

Signed on their behalf by:



Honourable treasurer
Peter Noble



Secretary
Dr Franziska Meuschel

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of the British Society for Ecological Medicine for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Society, 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 Society's accounts as required 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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the society as required by section 130 of the Act; or
2. That accounts do not accord with those records; or
3. That accounts do 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 the 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.

David Wheeler

David Wheeler - Independent Examiner

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Dated 30 September 2024

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

STATEMENT OF FINANCIAL ACTMTIES

FOR THE YEAR ENDED 31ST DECEMBER 2023

	Note	2023 £	2022 £
INCOME			
Donations and legacies	2	260	60,210
Income from charitable activities	3	52,029	70,040
TOTAL INCOME		<u>52,289</u>	<u>130,250</u>
EXPENDITURE			
Charitable activities	4	69,255	81,315
Governance costs	5	7,120	6,592
		<u>76,375</u>	<u>87,907</u>
Net income (expenditure) for the year		(24,086)	42,343
RECONCILIATION OF FUNDS			
At 1st January 2023		113,461	71,118
At 31st December 2023		<u>£89,375</u>	<u>£113,461</u>

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

BALANCE SHEET

AT 31st DECEMBER 2023

	2023	2022
	£	£
CURRENT ASSETS		
Debtors and prepayments	1,650	595
Bank accounts	92,262	122,713
Total current assets	<u>93,912</u>	<u>123,308</u>
CURRENT LIABILITIES		
Amounts falling due within one year		
Deferred income	300	1,510
Accrued expenses	4,237	8,337
Total current liabilities	<u>4,537</u>	<u>9,847</u>
NET CURRENT ASSETS	<u>£89,375</u>	<u>£113,461</u>
THE FUNDS OF THE CHARITY		
General fund - unrestricted	89,375	113,461
Total charity funds	<u>£89,375</u>	<u>£113,461</u>

Approved by the Trustees on ^{19th} September 2024
their behalf by:

and signed on

Trustee 
Franziska Meuschel

Trustee 
Peter Noble

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2023

1. **Accounting Policies**

a. **Accounting convention and assessment of going concern**

The accounts have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard FRS102 applicable in the UK and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated.

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

b. **Accruals basis**

Accounts have been prepared on the accruals accounting basis.

c. **Income**

Donations and other income are accounted for when received. Membership subscriptions are accounted for on the basis of the period covered by the subscription.

d. **Expenditure**

All expenditure is accounted for on the accruals basis and is matched to the period to which it relates.

e. **Irrecoverable VAT**

The charity is not registered for value added tax and cannot recover the VAT suffered on its costs.

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023 (cont'd)

	2023	2022
2. Income - donations and legacies		
Donations	<u>£260</u>	<u>£60,210</u>
3. Income from charitable activities		
Conference fees, training days and workshops	23,151	35,675
On line training	5,673	8,240
Membership subscriptions	23,205	26,125
	<u>£52,029</u>	<u>£70,040</u>
4. Charitable activities expenditure		
Conference, training days and workshop costs	23,696	37,843
On line training	4,824	4,780
Educational projects	9,708	9,862
Contractors' fees	29,574	27,809
Fundraising costs	1,453	1,021
	<u>£69,255</u>	<u>£81,315</u>
5. Governance costs		
Examiner fees	840	780
General costs	6,280	5,812
	<u>£7,120</u>	<u>£6,592</u>
6. Information concerning the trustees		
None of the trustees received any remuneration for their services to the society (2022: £nil), nor did they claim any expenses.		
7. Related party transactions		
There have been no related party transactions during the year.		
8. Taxation		
The charity is exempt from income tax as all income is generated for charitable purposes.		

THE BRITISH SOCIETY FOR ECOLOGICAL MEDICINE
Detailed Income and Expenditure Account
For the year ended 31st December 2023

	£	2023 £	£	2022 £
INCOME				
Membership Subscriptions		23,205		26,125
Training, Workshop and Conference Income				
Training Days Income	18,550		18,060	
Online Training Income	5,673		8,240	
Workshop Income	4,514		9,010	
Conference Income			7,896	
Sundry Training Income	87		708	
		<u>28,824</u>	<u>43,914</u>	
Other Income - Donations		260		60,210
Total Income		<u>£52,289</u>		<u>£130,249</u>

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Detailed Income and Expenditure Account
For the year ended 31st December 2023

EXPENDITURE	2023		2022	
	£	£	£	£
Training, Workshops, Conferences and Educational Projects				
Training Day Costs	17,591		19,317	
Online Training Costs	4,824		4,780	
Workshop costs	6,104		7,330	
Conference Costs			11,196	
Educational Project Costs	<u>9,708</u>		<u>9,862</u>	
		38,228		52,485
Office Costs				
Contractors' fees		29,574		27,809
Other Costs				
Accounting	840		780	
Bank and Card Charges	858		846	
Fundraising Costs	1,453		1,021	
IT Systems	4,758		4,266	
Gifts	36			
Postage and Printing	76		380	
Subscriptions and Fees	100		100	
Other Expenses	<u>452</u>		<u>219</u>	
		8,573		7,612
		<u>76,375</u>		<u>87,906</u>
(Excess of expenditure) over income for the year		<u>£{24,086}</u>		<u>£42,343</u>