BIODYNAMIC AGRICULTURAL COLLEGE

England & Wales · Charity number 1141825

Details

Other names	BDAC
Status	Registered
Legal form	Charitable company
Company number	07338516
Registered	2011-05-11
Register	View on the Charity Commission register

Contact

Address	Painswick Inn Project Gloucester Street Stroud Glos GL5 1QG
Phone	01453759501
Email	info@bdacollege.org.uk
Website	www.bdacollege.org.uk

Activities

Objects: TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE BIODYNAMIC METHODS INSPIRED BY DR RUDOLF STEINERFOR THE BETTERMENT OF FARMING, FORESTRY AND GARDENING IN SUCH WAYS AS THE TRUSTEES MAY DETEIMINE.

Activities: EDUCTION OF BIODYNAMIC AGRICULTURE

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** The General Public/mankind

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Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£51,757	£48,868	-	-
2024-08-31	£57,078	£56,236	-	-
2023-08-31	£60,201	£55,526	-	-
2022-08-31	£58,468	£71,324	-	-
2021-08-31	£70,346	£58,439	-	-
2020-08-31	£63,577	£47,180	-	-

Trustees

Name	Role	Appointed
Jennifer Rosenbrock		2020-03-11
Mark Aldington		2016-11-25

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BIODYNAMIC AGRICULTURAL COLLEGE

England & Wales - Charity number 1141825

Accounts

Company registration number 07338516 (England and Wales)

Charity registration number 1141825 (England and Wales)

BIODYNAMIC AGRICULTURAL COLLEGE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

Biodynamic
Agricultural College

BIODYNAMIC AGRICULTURAL COLLEGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L M Aldington	
	Ms J Rosenbrock	
	Mrs S Khaleque	(Appointed 10 January 2025)
	Mr L Smith	(Resigned 31 August 2024)
	Mr N Halfon	(Resigned 15 December 2025)
	Mrs K Suskin	(Resigned 15 February 2025)
Charity number (England and Wales)	1141825	
Company number	07338516	
Registered office	Painswick Inn Project Gloucester Street Stroud Gloucestershire England GL5 1QG	
Independent examiner	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire England GL51 9TX	

BIODYNAMIC AGRICULTURAL COLLEGE

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BIODYNAMIC AGRICULTURAL COLLEGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities
The charity's objectives, as defined in the Memorandum and Articles of Association, are to advance education for the public benefit in the biodynamic methods inspired by Dr. Rudolf Steiner for the betterment of farming, forestry and gardening in such ways as the trustees may determine.

In determining how to best pursue these objects, the trustees have had regard to the Charity Commission's guidance on public benefit.

The activities of the College include two biodynamic approaches to education:

- the Work Based Learning course, which involves practical experience and accompanying education on on farm placements; and
- biodynamic online courses, which provides distance learning to students both in the UK and abroad.

Vision and values
We envisage a world in which high-quality nutritious food for local communities is brought about by informed practitioners working with nature using a biodynamic approach. Biodynamics challenges much of current practice in agriculture, requiring a researching, principled and pragmatic approach. This demands of students that they examine their own understanding of nature, agriculture and culture. We are deeply aware of our responsibility towards our students to provide an effective educational process, which provides the conditions for development of knowledge, understanding and skills simultaneously. Therefore we value education in which students are supported in combining theoretical knowledge, philosophical understanding, social abilities and practical skills.

Purpose
The purpose of the Biodynamic Agricultural College is to facilitate the training and development of biodynamic practitioners in the UK and across the world.

Achievements and performance

Charitable activities

During the period in question the Work Based Learning (WBL) attained a slightly lower number of students compared to the previous year. The College experienced less interest from potential students and training farms alike to join the WBL scheme. This will have a number of causes, like a general financial insecurity in society, higher inflation, rising labour costs and higher earning expectations from 'new entrants'. Despite the lower uptake, the WBL student satisfaction and diploma achievement continues to be high. The continued high quality of the course is also reflected in the continued high quality from Crossfields Institute, the WBL diploma awarding organisation. The seminar structure at a range of venues across England continues to deliver the curriculum with a range of experience and meeting students needs and expectations.

The WBL lost a member of staff, responsible for book keeping, portfolio assessments and other general support. A restructure to fill those gaps was planned and implemented.

The online course subscriptions have been lower than in previous years. Reasons for the lower uptake will have a number of factors, like more competition in online learning offers, general financial insecurity in society and a need for update of our online course offer. A new strategy for the online course offers was developed. Additional fundraising for the development of a new online wine-making course resulted in a £4000 donation.

The BDAC took on some course development research work for the Biodynamic Association (BDA). This work was completed.

All Trustees remain committed and continued their support via 6-weekly Zoom meetings and one annual face to face vision day in January. No trustee resigned and one new one was appointed In January. Since September'25, two trustee resigned, in December'25 and February'26.

Financial review

The WBL finances are still good, however lower income and higher expenses require a restructure and new efforts to raise the financial sustainability.

The stable Trustee group continues to support the BDAC activities regularly and frequently with advice, guidance and encouragement. The online course income continued to fall behind expectations. The ability to attract donations for online development is still positive. The Work Based Learning (WBL) had one restricted income stream from the BDA for specific research work, accomplished within the year. A small surplus strengthens the overall sustainability and resilience.

Future plans

The Work Based Learning will continue to deliver high quality teaching and keep best quality assurance practices acknowledged by Crossfields Institute. A campaign to recruit and support new work placements and students will be made, to enable an increasing number of potential learners to find placements. The use of the Thinkific online learning platform for WBL study and portfolio assessment will be implemented. The WBL scheme could be adapted to the Government apprenticeship scheme. . This will need substantial research and planning.

The online training aims to restructure the online course offering and and add a new wine-making course in addition to the viticulture course. More fundraising is required to implement the planned course renewal for existing online courses.

Structure, governance and management

Governing document

Biodynamic Agricultural College is a charitable company limited by guarantee, incorporated on 6 August 2010 and registered as a charity on 11 May 2011. It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees, whose members are confirmed at the Annual General meeting and who are directors for the purpose of company law and trustees for the purpose of charity law.

Recruitment and appointment of new trustees

New trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board and senior management team. All of the charity's trustees are provided with training as and when required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

List of trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are listed on the Legal and Administrative page at the front of these financial statements.

Statement of Trustee's responsibilities

The trustees, who are also the directors of Biodynamic Agricultural College for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the Incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees' report was approved by the Board of Trustees.

J. Rosenbrock

Ms J Rosenbrock
Trustee

Date: 11/05/22

BIODYNAMIC AGRICULTURAL COLLEGE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIODYNAMIC AGRICULTURAL COLLEGE

I report to the trustees on my examination of the financial statements of Biodynamic Agricultural College (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

R F Downes FCA
BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX
England
Date: 11 May 2026

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	4,023	1,000
Charitable activities	3	47,580	55,965
Investments	4	154	113
Total income		51,757	57,078
Expenditure on:			
Charitable activities	5	48,868	56,236
Total expenditure		48,868	56,236
Net income and movement in funds		2,889	842
Reconciliation of funds:			
Fund balances at 1 September 2024		25,426	24,584
Fund balances at 31 August 2025		28,315	25,426

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	260		3,380	
Cash at bank and in hand		28,823		22,325	
		29,083		25,705	
Creditors: amounts falling due within one year	10	(768)		(279)	
Net current assets			28,315		25,426
The funds of the charity					
Unrestricted funds	11		28,315		25,426
			28,315		25,426

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11/5/26

J Rosenbrock

Ms J Rosenbrock
Trustee

BIODYNAMIC AGRICULTURAL COLLEGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Biodynamic Agricultural College is a private company limited by guarantee incorporated in England and Wales. The registered office is Painswick Inn Project, Gloucester Street, Stroud, Gloucestershire, GL5 1QG, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	4,023	1,000

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
P&P Student fees	5,034	5,965
WBL Student fees	37,440	50,000
WBL other income	5,106	-
	47,580	55,965

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	154	113

5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Course costs	39,403	45,708
Software	696	1,819
Other office costs	474	691
Advertising	4,401	3,720
Other motor/travel costs	413	878
Staff training	518	305
Bank charges	227	227
Accountancy and legal fees	1,577	1,588
Sundries	1,159	1,300
	48,868	56,236
Analysis by fund		
Unrestricted funds	48,868	56,236

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	4	4

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	260	3,380

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	(9)	(454)
Accruals and deferred income	777	733
	768	279

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	25,426	51,757	(48,868)	28,315

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	24,584	57,078	(56,236)	25,426

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BIODYNAMIC AGRICULTURAL COLLEGE

England & Wales - Charity number 1141825

Accounts

Charity registration number 1141825 (England and Wales)

Company registration number 07338516

BIODYNAMIC AGRICULTURAL COLLEGE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BIODYNAMIC AGRICULTURAL COLLEGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L M Aldington Mr N Halfon Mrs J Rosenbrock Mr L G Smith Mrs K Suskin Mrs S Khaleque (appointed 10 January 2025)
Charity number (England and Wales)	1141825
Company number	07338516
Registered office	Painswick Inn Project Gloucester Street Stroud Gloucestershire England GL5 1QG
Independent examiner	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire England GL51 9TX

BIODYNAMIC AGRICULTURAL COLLEGE

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BIODYNAMIC AGRICULTURAL COLLEGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objectives, as defined in the Memorandum and Articles of Association, are to advance education for the public benefit in the biodynamic methods inspired by Dr. Rudolf Steiner for the betterment of farming, forestry and gardening in such ways as the trustees may determine.

In determining how to best pursue these objects, the trustees have had regard to the Charity Commission's guidance on public benefit.

The activities of the College include two biodynamic approaches to education:

- the Work Based Learning course, which involves practical experience and accompanying education on on farm placements; and
- biodynamic online courses, which provides distance learning to students both in the UK and abroad.

Vision and values

We envisage a world in which high-quality nutritious food for local communities is brought about by informed practitioners working with nature using a biodynamic approach. Biodynamics challenges much of current practice in agriculture, requiring a researching, principled and pragmatic approach. This demands of students that they examine their own understanding of nature, agriculture and culture. We are deeply aware of our responsibility towards our students to provide an effective educational process, which provides the conditions for development of knowledge, understanding and skills simultaneously. Therefore we value education in which students are supported in combining theoretical knowledge, philosophical understanding, social abilities and practical skills.

Purpose

The purpose of the Biodynamic Agricultural College is to facilitate the training and development of biodynamic practitioners in the UK and across the world.

Achievements and performance

Charitable activities

During the period in question the Work Based Learning (WBL) attained a similar number of students to the previous year. The College also attracted some new farms to be registered as work placements for the WBL scheme. The seminar structure at a range of venues across England is ever more successful in delivering the curriculum with a range of experience and meeting students needs and expectations. The number of students completing their portfolio and achieving the certification is increasing.

A professional marketing assessment with some recommendations for the online provision has been partly implemented. A new online coordinator was appointed and has started to implement a new approach to marketing. A fundraising start for the development of a new online win making course resulted in a £1000 donation.

All Trustees remain committed and continued their support via 6-weekly Zoom meetings and one annual face to face vision day in January. No trustee resigned and no new one was appointed. Since then, a new trustee was appointed in January 2025.

Financial review

The WBL finances continue to be sustainable with a good annual surplus.

The online course offer didn't sufficiently increase the income as expected and let the online provision still running with a small deficit. The stable Trustee group continues to support the BDAC activities regularly and frequently with advice, guidance and encouragement. The Work Based Learning (WBL) and online income streams are mostly unrestricted; the accounts show the combined results. However, further breakdown, at the back of the accounts is a detailed Statement of Financial Activities which splits out the results of the two activities. A small surplus strengthens the overall sustainability and resilience.

Future plans

The Work Based Learning will continue to deliver high quality teaching and keep best quality assurance practices acknowledged by Crossfields Institute. An effort to recruit and support new work placements will be made, to enable an increasing number of potential learners to find placements.

The BDAC executive team is working increasingly together supporting both WBL and online departments. The WBL will continue to support other Biodynamic training in other countries in support of the BDAC aims and objectives, as well as promote its own training and curriculum.

The online training will restructure the online course offering and renew the BDAC website design. It will implement some more recommendations from the professional online assessment to improve marketing and increase online course quality. More fundraising is required to develop the planed new wine making course.

Structure, governance and management

Governing document

Biodynamic Agricultural College is a charitable company limited by guarantee, incorporated on 6 August 2010 and registered as a charity on 11 May 2011. It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees, whose members are confirmed at the Annual General meeting and who are directors for the purpose of company law and trustees for the purpose of charity law.

Recruitment and appointment of new trustees

New trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board and senior management team. All of the charity's trustees are provided with training as and when required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

List of trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are listed on the Legal and Administrative page at the front of these financial statements.

Statement of Trustee's responsibilities

The trustees, who are also the directors of Biodynamic Agricultural College for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees' report was approved by the Board of Trustees.

Mrs J Rosenbrock
Trustee

2 April 2025

BIODYNAMIC AGRICULTURAL COLLEGE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIODYNAMIC AGRICULTURAL COLLEGE

I report to the trustees on my examination of the financial statements of Biodynamic Agricultural College (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

R F Downes FCA
BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX
England
2 April 2025

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	**2**	1,000	28
Charitable activities	**3**	55,965	60,087
Investments	**4**	113	86
Total income		57,078	60,201
Expenditure on:			
Charitable activities	**5**	56,236	55,526
Total expenditure		56,236	55,526
Net income and movement in funds		842	4,675
Reconciliation of funds:			
Fund balances at 1 September 2023		24,584	19,909
Fund balances at 31 August 2024		25,426	24,584

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	**9**	3,380		5,340	
Cash at bank and in hand		22,325		19,793	
		25,705		25,133	
Creditors: amounts falling due within one year	**10**	(279)		(549)	
Net current assets			25,426		24,584
The funds of the charity					
Unrestricted funds	**11**		25,426		24,584
			25,426		24,584

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 2 April 2025

Mrs J Rosenbrock
Trustee

Company registration number 07338516 (England and Wales)

1 Accounting policies

Charity information

Biodynamic Agricultural College is a private company limited by guarantee incorporated in England and Wales. The registered office is Painswick Inn Project, Gloucester Street, Stroud, Gloucestershire, GL5 1QG, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations	1,000	28

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
P&P Student fees	5,965	10,567
WBL Student fees	50,000	48,800
WBL other income	-	720
	55,965	60,087

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	113	86

5 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
Direct costs		
Course costs	45,708	45,607
Software	1,819	1,883
Other office costs	691	667
Advertising	3,720	2,964
Other motor/travel costs	878	819
Staff training	305	540
Bank charges	227	221
Accountancy and legal fees	1,588	1,633
Sundries	1,300	1,192
	56,236	55,526
Analysis by fund		
Unrestricted funds	56,236	55,526

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	4	4

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	3,380	5,340

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	(454)	(156)
Accruals and deferred income	733	705
	279	549

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	24,584	57,078	(56,236)	25,426

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	19,909	60,201	(55,526)	24,584

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

BIODYNAMIC AGRICULTURAL COLLEGE

England & Wales - Charity number 1141825

Accounts

REGISTERED COMPANY NUMBER: 07338516 (England and Wales)
REGISTERED CHARITY NUMBER: 1141825

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

BIODYNAMIC AGRICULTURAL COLLEGE

BK Plus
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

BIODYNAMIC AGRICULTURAL COLLEGE

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BIODYNAMIC AGRICULTURAL COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

TRUSTEES	L M Aldington N Halfon L G Smith J Rosenbrock K Suskin (appointed 1.2.23)
REGISTERED OFFICE	Painswick Inn Project Gloucester Street Stroud Gloucestershire GL5 1QG
REGISTERED COMPANY NUMBER	07338516 (England and Wales)
REGISTERED CHARITY NUMBER	1141825
INDEPENDENT EXAMINER	BK Plus 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

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 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives, as defined in the Memorandum and Articles of Association, are to advance education for the public benefit in the biodynamic methods inspired by Dr. Rudolf Steiner for the betterment of farming, forestry and gardening in such ways as the trustees may determine.

In determining how to best pursue these objects, the trustees have had regard to the Charity Commission's guidance on public benefit.

The activities of the College include two biodynamic approaches to education:

- the Work Based Learning course, which involves practical experience and accompanying education on on farm placements; and
- biodynamic online courses, which provides distance learning to students both in the UK and abroad.

Vision and values

We envisage a world in which high-quality nutritious food for local communities is brought about by informed practitioners working with nature using a biodynamic approach. Biodynamics challenges much of current practice in agriculture, requiring a researching, principled and pragmatic approach. This demands of students that they examine their own understanding of nature, agriculture and culture. We are deeply aware of our responsibility towards our students to provide an effective educational process, which provides the conditions for development of knowledge, understanding and skills simultaneously. Therefore we value education in which students are supported in combining theoretical knowledge, philosophical understanding, social abilities and practical skills.

Purpose

The purpose of the Biodynamic Agricultural College is to facilitate the training and development of biodynamic practitioners in the UK and across the world.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period in question the Work Based Learning (WBL) attained a similar number of students to the previous year. The College also attracted some new farms to be registered as work placements for the WBL scheme. The new structure of the course teaching was implemented, with five days delivered online instead of face-to-face, in addition to three weeks face-to-face. This has led to a more constant engagement with students throughout the year. A reduction in the training grants for the work placements has enabled a reduction in student fees and a small increase in WBL income to compensate for rising expenses.

The new qualification "Crossfields Institute level 3 Diploma in Biodynamic Farming and Growing" was implemented. It includes the latest agricultural issues and the impact on climate change, and is more suited to a range of climate zones so as to attract learners from different continents. As more trainers across the world become more interested in our curriculum, more learners will be attracted to our WBL online courses.

The new short WBL promotional video and inquiry form have greatly helped to raise the number of student enquiries from about fifteen to fifty per year.

For the online training, the 'Viticulture Course' continued to be successful. The online 'Agriculture Study Group' in a different format was well subscribed. The other 'evergreen courses' had few subscriptions, pointing for the need to improve marketing and course quality.

A professional marketing assessment for the online provision was conducted, resulting in a number of recommendations.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities - continued

All Trustees remain committed and continued their support via 6-weekly Zoom meetings and one annual face to face vision day in January. One trustee resigned and one new trustee was submitted.

FINANCIAL REVIEW

Financial position

A restructure of the WBL course delivery, training fee and work placement grants has enabled the WBL course to be compensating for general inflation and keeping the WBL finances sustainable. The new online course offer didn't sufficiently increase the income as expected and left the online provision still running with a small deficit. The stable Trustee group continues to support the BDAC activities regularly and frequently with advice, guidance and encouragement. The Work Based Learning (WBL) and online income streams are mostly unrestricted; the accounts show the combined results. However, for a further breakdown, at the back of the accounts is a detailed Statement of Financial Activities which splits out the results of the two activities. A small surplus strengthens the overall sustainability.

FUTURE PLANS

The Work Based Learning will continue to implement the new curriculum in its second year and continue to keep best quality assurance practices acknowledged by Crossfields institute. An effort to recruit and support new work placements will be made, to enable an increasing number of potential learners to find placements.

The BDAC executive team is working increasingly closely together supporting both WBL and online departments. The WBL will continue to support other Biodynamic training in other countries in support of the BDAC aims and objectives, as well as promote its own training and curriculum.

The online training will expand their offer with the new courses to celebrate the centenary of the Agriculture Course from 1924 and additional WBL courses. However the main focus will be to implement some recommendations from the professional online assessment to improve marketing and increase online course quality.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Biodynamic Agricultural College is a charitable company limited by guarantee, incorporated on 6 August 2010 and registered as a charity on 11 May 2011. It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees, whose members are confirmed at the Annual General meeting and who are directors for the purpose of company law and trustees for the purpose of charity law.

Recruitment and appointment of new trustees

New trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board and senior management team. All of the charity's trustees are provided with training as and when required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Biodynamic Agricultural College 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).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16TH APRIL 2024 and signed on its behalf by:

J Rosenbrock

J Rosenbrock - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIODYNAMIC AGRICULTURAL COLLEGE

Independent examiner's report to the trustees of Biodynamic Agricultural College ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Roger F Downes FCA

BK Plus
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

16 April 2024

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28	-	28	33
Charitable activities	4				
Principles & Practice		10,567	-	10,567	8,530
Work Based Learning		49,520	-	49,520	49,898
Investment income	3	86	-	86	7
Total		60,201	-	60,201	58,468
EXPENDITURE ON					
Charitable activities	5				
Principles & Practice		11,492	-	11,492	15,302
Work Based Learning		43,271	-	43,271	55,431
Other		763	-	763	591
Total		55,526	-	55,526	71,324
NET INCOME/(EXPENDITURE)		4,675	-	4,675	(12,856)
RECONCILIATION OF FUNDS					
Total funds brought forward		19,909	-	19,909	32,765
TOTAL FUNDS CARRIED FORWARD		24,584	-	24,584	19,909

The notes form part of these financial statements

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
CURRENT ASSETS					
Debtors	10	5,496	-	5,496	3,419
Cash at bank		19,793	-	19,793	17,155
		25,289	-	25,289	20,574
CREDITORS					
Amounts falling due within one year	11	(705)	-	(705)	(665)
NET CURRENT ASSETS		24,584	-	24,584	19,909
TOTAL ASSETS LESS CURRENT LIABILITIES		24,584	-	24,584	19,909
NET ASSETS		24,584	-	24,584	19,909
FUNDS	12				
Unrestricted funds				24,584	19,909
TOTAL FUNDS				24,584	19,909

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16TH APRIL 2024 and were signed on its behalf by:

J Rosenbrock - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', 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.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Donations	28	33

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	86	7

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Principles & Practice	Work Based Learning	31.8.23 Total activities	31.8.22 Total activities
	£	£	£	£
P&P Student fees	10,567	-	10,567	8,530
WBL Student fees	-	48,800	48,800	49,898
WBL other income	-	720	720	-
	10,567	49,520	60,087	58,428

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Principles & Practice	10,622	870	11,492
Work Based Learning	43,271	-	43,271
	53,893	870	54,763

6. SUPPORT COSTS

	Governance costs
	£
Other resources expended	763
Principles & Practice	870
	1,633

7. TRUSTEES' REMUNERATION AND BENEFITS

One or more trustees have been paid remuneration or received other benefits from employment with the charity or a related entity. Nir Halfon was remunerated on a freelance basis for teaching live and online assessment and IQA for both Principles & Practice and Work Based Learning. The total remuneration paid during the year was £nil (2022: £408).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

continued...

8. STAFF COSTS

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

	31.8.23	31.8.22
Administration	4	4

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33	-	33
Charitable activities			
Principles & Practice	8,530	-	8,530
Work Based Learning	49,898	-	49,898
Investment income	7	-	7
Total	58,468	-	58,468
EXPENDITURE ON			
Charitable activities			
Principles & Practice	11,092	4,210	15,302
Work Based Learning	55,431	-	55,431
Other	591	-	591
Total	67,114	4,210	71,324
NET INCOME/(EXPENDITURE)	(8,646)	(4,210)	(12,856)
RECONCILIATION OF FUNDS			
Total funds brought forward	28,555	4,210	32,765
TOTAL FUNDS CARRIED FORWARD	19,909	-	19,909

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade debtors	5,340	3,400
VAT	156	19
	5,496	3,419

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Accrued expenses	705	665

12. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	19,909	4,675	24,584
TOTAL FUNDS	19,909	4,675	24,584

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,201	(55,526)	4,675
TOTAL FUNDS	60,201	(55,526)	4,675

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	28,555	(8,646)	19,909
Restricted funds			
Viticulture online course	2,350	(2,350)	-
Work Based Learning online courses	1,860	(1,860)	-
	4,210	(4,210)	-
TOTAL FUNDS	32,765	(12,856)	19,909

continued...

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,468	(67,114)	(8,646)
Restricted funds			
Viticulture online course	-	(2,350)	(2,350)
Work Based Learning online courses	-	(1,860)	(1,860)
	-	(4,210)	(4,210)
TOTAL FUNDS	58,468	(71,324)	(12,856)

Viticulture Online Course
To assist in the development and implementation of an online Viticulture course.

Work Based Learning Online Course
To assist in the development and implementation of online courses to support the Work Based Learning curriculum.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

BIODYNAMIC AGRICULTURAL COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28	33
Investment income		
Deposit account interest	86	7
Charitable activities		
P&P Student fees	10,567	8,530
WBL Student fees	48,800	49,898
WBL other income	720	-
	60,087	58,428
Total incoming resources	60,201	58,468
EXPENDITURE		
Charitable activities		
Course costs	45,607	57,474
Software	1,883	1,383
Other office costs	667	777
Advertising	2,964	5,923
Sundries	1,192	3,096
Other motor/travel costs	819	408
Staff training	540	452
Bank charges	221	247
	53,893	69,760
Support costs		
Governance costs		
Accountancy and legal fees	1,633	1,564
Total resources expended	55,526	71,324
Net income/(expenditure)	4,675	(12,856)

BIODYNAMIC AGRICULTURAL COLLEGE

England & Wales - Charity number 1141825

Accounts

REGISTERED COMPANY NUMBER: 07338516 (England and Wales)
REGISTERED CHARITY NUMBER: 1141825

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

FOR

BIODYNAMIC AGRICULTURAL COLLEGE

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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BIODYNAMIC AGRICULTURAL COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2022

TRUSTEES	L M Aldington N Halfon L G Smith J Rosenbrock A Schlageter (resigned 31.8.22)
REGISTERED OFFICE	Painswick Inn Project Gloucester Street Stroud Gloucestershire GL5 1QG
REGISTERED COMPANY NUMBER	07338516 (England and Wales)
REGISTERED CHARITY NUMBER	1141825
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

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 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives, as defined in the Memorandum and Articles of Association, are to advance education for the public benefit in the biodynamic methods inspired by Dr. Rudolf Steiner for the betterment of farming, forestry and gardening in such ways as the trustees may determine.

In determining how to best pursue these objects, the trustees have had regard to the Charity Commission's guidance on public benefit.

The activities of the College include two biodynamic approaches to education:

- the Work Based Learning course, which involves practical experience and accompanying education on on farm placements; and
- biodynamic online courses, which provides distance learning to students both in the UK and abroad.

Vision and values

We envisage a world in which high-quality nutritious food for local communities is brought about by informed practitioners working with nature using a biodynamic approach. Biodynamics challenges much of current practice in agriculture, requiring a researching, principled and pragmatic approach. This demands of students that they examine their own understanding of nature, agriculture and culture. We are deeply aware of our responsibility towards our students to provide an effective educational process, which provides the conditions for development of knowledge, understanding and skills simultaneously. Therefore we value education in which students are supported in combining theoretical knowledge, philosophical understanding, social abilities and practical skills.

Purpose

The purpose of the Biodynamic Agricultural College is to facilitate the training and development of biodynamic practitioners in the UK and across the world.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period in question the Work Based Learning (WBL) attained a similar number of students to the previous year. The College also attracted some new farms to be registered as work placements for the WBL scheme. The Covid-19 pandemic, as in the previous two years, continued to impact WBL. Two postponed seminars had to be provided in addition to the usual number of seminars. Seminar costs saved in 2020-21 contributed to additional course costs for this financial year. High inflation in 2022 with rising seminar venue costs has led to a restructure of the course delivery plans for next financial year 2022-23, with one week of five days teacher being delivered online, starting in November 2023.

A substantial WBL diploma review was conducted and has led to the development of a whole new qualification with Crossfields Institute. Extra work, by Kai L. for the BDAC in collaboration with Crossfields Institute was almost completed by the end of August 2022. The Crossfields Institute invoice of £3,900 for their work will come in September 2022 and show in next year's accounts only. This new WBL qualification is future-ready including the latest agricultural issues and the impact on climate change and is more suited to a range of climate zones so as to attract learners from different continents. As more trainers across the world become more interested in our curriculum, more learners will be attracted to our WBL online courses. Therewith these development costs have been a very good investment for the next few years. New executive meetings with Page D., Mark M. and Kai L. have proven to be very fruitful for all BDAC activities.

Giulia Franchi was contracted to create a short WBL video teaser and general photo and video footage as promotional resource with very good outcome.

ACHIEVEMENT AND PERFORMANCE
Charitable Activities - continued

For the online training, the new developed "Viticulture Course" has been a great success, being over-subscribed and getting excellent feedback from learners. A second run is planned for January 2023. The online "Agriculture Study Group" has gained good insight on how to improve a second iteration in a different format starting October 2022. Biodynamic "Introduction Course" was sufficiently subscribed. The other new courses without live sessions had very low subscriptions and will be reviewed in 2022-23.

Fran Bailey was contracted to conduct a "Branding" workshop with the BDAC trustees and executive team. The outcome is being implemented.

Page Dykstra, on parental leave until January 2022, did limited work. Mark M. covered successfully the essential work during that period. Mark M. and Page D. revised the Website with some good changes to the WBL sites. The "Thinkific" online learning platform has proven to be excellent, meeting BDAC's and learners' needs.

Mark Moodie has taken on more work and commitment to become a substantial part of the executive team. He has also taken on the BDAC bookkeeping work from Joanne Hussey in May 2022 after she wasn't able to continue her work as book keeper for family reasons.

Overall a lot of groundwork and development work was invested to benefit the coming years.

All Trustees remain committed and continued their support via 6-weekly Zoom meetings and one annual face to face vision day in January.

FINANCIAL REVIEW
Financial position
Overall, the surplus from 2020-21 was used up again in 2021-22. The rest of the grants and donations from the previous year have been used for new WBL and online development. Saved WBL course expenses in 2020-2021 allowed additional expenses in 2021-2022 for delivery of postponed seminars. Additional costs for Branding and promotional video and photo shoots, WBL diploma review have not contributed to additional deficit but could be covered by general income. A restructure of the WBL course delivery, training fee and work placement grants will enable the WBL course to be affordable in the coming years. New courses should expand the online offer and stabilise the online department viability. The stable Trustee group continues to support the BDAC activities regularly and frequently with advice, guidance and encouragement. The Work Based Learning (WBL) and online income streams are mostly unrestricted; the accounts show the combined results. However, for a further breakdown, at the back of the accounts is a detailed Statement of Financial Activities which splits out the results of the two activities. The WBL had similar income to the previous year, but higher expenses due to postponed seminars.

FUTURE PLANS
The Work Based Learning will implement the new curriculum and teaching structure for the new qualification from September 2022 and continue to keep best quality assurance practices acknowledged by Crossfields institute. An effort to recruit and support new work placements will be made, to enable an increasing number of potential learners to find placements. The WBL will continue to support other Biodynamic training in other countries in support of the BDAC aims and objectives, as well as promote its own training and curriculum.

The online training will expand their offer with the new agriculture study group and WBL courses. However the main focus will be to review the current course offer, to revise content and a plan for improvement for promotion and course quality. The branding, video/photo material and other groundwork from 2021-2022 will support this work.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Biodynamic Agricultural College is a charitable company limited by guarantee, incorporated on 6 August 2010 and registered as a charity on 11 May 2011. It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees, whose members are confirmed at the Annual General meeting and who are directors for the purpose of company law and trustees for the purpose of charity law.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board and senior management team. All of the charity's trustees are provided with training as and when required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 02/05/2023 and signed on its behalf by:

J Rosenbrock

J Rosenbrock - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIODYNAMIC AGRICULTURAL COLLEGE

Independent examiner's report to the trustees of Biodynamic Agricultural College ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Roger Downes

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

4 May 2023

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33	-	33	5,000
Charitable activities	4				
Principles & Practice		8,530	-	8,530	16,879
Work Based Learning		49,898	-	49,898	48,456
Investment income	3	7	-	7	11
Total		58,468	-	58,468	70,346
EXPENDITURE ON					
Charitable activities	5				
Principles & Practice		11,092	4,210	15,302	17,515
Work Based Learning		55,431	-	55,431	40,289
Other		591	-	591	635
Total		67,114	4,210	71,324	58,439
NET INCOME/(EXPENDITURE)		(8,646)	(4,210)	(12,856)	11,907
RECONCILIATION OF FUNDS					
Total funds brought forward		28,555	4,210	32,765	20,858
TOTAL FUNDS CARRIED FORWARD		19,909	-	19,909	32,765

The notes form part of these financial statements

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
CURRENT ASSETS					
Debtors	10	3,419	-	3,419	5,439
Cash at bank		17,155	-	17,155	28,088
		20,574	-	20,574	33,527
CREDITORS					
Amounts falling due within one year	11	(665)	-	(665)	(762)
NET CURRENT ASSETS		19,909	-	19,909	32,765
TOTAL ASSETS LESS CURRENT LIABILITIES		19,909	-	19,909	32,765
NET ASSETS		19,909	-	19,909	32,765
FUNDS	12				
Unrestricted funds				19,909	28,555
Restricted funds				-	4,210
TOTAL FUNDS				19,909	32,765

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 02/05/2023 and were signed on its behalf by:

S. Rosenbrock

S Rosenbrock - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', 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.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Donations	33	5,000

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	7	11

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Principles & Practice £	Work Based Learning £	31.8.22 Total activities £	31.8.21 Total activities £
Grants	-	-	-	5,000
P&P Student fees	8,530	-	8,530	11,879
WBL Student fees	-	49,898	49,898	48,456
	8,530	49,898	58,428	65,335

Grants received, included in the above, are as follows:

	31.8.22 £	31.8.21 £
Nick Bernard	-	5,000

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Principles & Practice	14,329	973	15,302
Work Based Learning	55,431	-	55,431
	69,760	973	70,733

6. SUPPORT COSTS

	Governance costs £
Other resources expended	591
Principles & Practice	973
	1,564

7. TRUSTEES' REMUNERATION AND BENEFITS

One or more trustees have been paid remuneration or received other benefits from employment with the charity or a related entity. Nir Halfon was remunerated on a freelance basis for teaching live and online assessment and IQA for both Principles & Practice and Work Based Learning. The total remuneration paid during the year was £408 (2021: £1,185).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

continued...

8. STAFF COSTS

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

	31.8.22	31.8.21
Administration	4	5

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	5,000	5,000
Charitable activities			
Principles & Practice	11,879	5,000	16,879
Work Based Learning	48,456	-	48,456
Investment income	11	-	11
Total	60,346	10,000	70,346
EXPENDITURE ON			
Charitable activities			
Principles & Practice	11,725	5,790	17,515
Work Based Learning	40,289	-	40,289
Other	635	-	635
Total	52,649	5,790	58,439
NET INCOME	7,697	4,210	11,907
RECONCILIATION OF FUNDS			
Total funds brought forward	20,858	-	20,858
TOTAL FUNDS CARRIED FORWARD	28,555	4,210	32,765

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	3,400	5,290
VAT	19	149
	3,419	5,439

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Accrued expenses	665	762

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	28,555	(8,646)	19,909
Restricted funds			
Viticulture online course	2,350	(2,350)	-
Work Based Learning online courses	1,860	(1,860)	-
	4,210	(4,210)	-
TOTAL FUNDS	32,765	(12,856)	19,909

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,468	(67,114)	(8,646)
Restricted funds			
Viticulture online course	-	(2,350)	(2,350)
Work Based Learning online courses	-	(1,860)	(1,860)
	-	(4,210)	(4,210)
TOTAL FUNDS	58,468	(71,324)	(12,856)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	20,858	7,697	28,555
Restricted funds			
Viticulture online course	-	2,350	2,350
Work Based Learning online courses	-	1,860	1,860
	-	4,210	4,210
TOTAL FUNDS	20,858	11,907	32,765

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,346	(52,649)	7,697
Restricted funds			
Viticulture online course	5,000	(2,650)	2,350
Work Based Learning online courses	5,000	(3,140)	1,860
	10,000	(5,790)	4,210
TOTAL FUNDS	70,346	(58,439)	11,907

Viticulture Online Course
To assist in the development and implementation of an online Viticulture course.

Work Based Learning Online Course
To assist in the development and implementation of online courses to support the Work Based Learning curriculum.

continued...

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	33	5,000
Investment income		
Deposit account interest	7	11
Charitable activities		
Grants	-	5,000
P&P Student fees	8,530	11,879
WBL Student fees	49,898	48,456
	58,428	65,335
Total incoming resources	58,468	70,346
EXPENDITURE		
Charitable activities		
Course costs	57,474	49,842
Software	1,383	1,683
Other office costs	777	975
Advertising	5,923	2,011
Sundries	3,096	451
Other motor/travel costs	408	236
Staff training	452	1,041
Bank charges	247	338
	69,760	56,577
Support costs		
Governance costs		
Accountancy and legal fees	1,564	1,862
Total resources expended	71,324	58,439
Net (expenditure)/income	(12,856)	11,907

BIODYNAMIC AGRICULTURAL COLLEGE

England & Wales - Charity number 1141825

Accounts

REGISTERED COMPANY NUMBER: 07338516 (England and Wales)
REGISTERED CHARITY NUMBER: 1141825

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

FOR

BIODYNAMIC AGRICULTURAL COLLEGE

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

BIODYNAMIC AGRICULTURAL COLLEGE

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BIODYNAMIC AGRICULTURAL COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2021

TRUSTEES	L M Aldington N Halfon L G Smith J Rosenbrock A Schlageter (appointed 16.9.20)
REGISTERED OFFICE	Painswick Inn Project Gloucester Street Stroud Gloucestershire GL5 1QG
REGISTERED COMPANY NUMBER	07338516 (England and Wales)
REGISTERED CHARITY NUMBER	1141825
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

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 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives, as defined in the Memorandum and Articles of Association, are to advance education for the public benefit in the biodynamic methods inspired by Dr. Rudolf Steiner for the betterment of farming, forestry and gardening in such ways as the trustees may determine.

In determining how to best pursue these objects, the trustees have had regard to the Charity Commission's guidance on public benefit.

The activities of the College include two biodynamic approaches to education:

- the Work Based Learning course, which involves practical experience and accompanying education on on farm placements; and
- biodynamic online courses, which provides distance learning to students both in the UK and abroad.

Vision and values

We envisage a world in which high-quality nutritious food for local communities is brought about by informed practitioners working with nature using a biodynamic approach. Biodynamics challenges much of current practice in agriculture, requiring a researching, principled and pragmatic approach. This demands of students that they examine their own understanding of nature, agriculture and culture. We are deeply aware of our responsibility towards our students to provide an effective educational process, which provides the conditions for development of knowledge, understanding and skills simultaneously. Therefore we value education in which students are supported in combining theoretical knowledge, philosophical understanding, social abilities and practical skills.

Purpose

The purpose of the Biodynamic Agricultural College is to facilitate the training and development of biodynamic practitioners in the UK and across the world.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period in question the Work Based Learning (WBL) attained an equal number of students as the previous year. The college also attracted some new farms to be registered work placements for the WBL scheme. The covid pandemic continued to impact WBL seminars. Two seminar weeks had to be postponed until winter 2021/22 and one seminar week was moved online. The financial impact of this means that some costs were saved this financial year, but will increase the expenses for the upcoming financial year 2021/22.

For the online training side, our Biodynamic "Introduction Course" was fully subscribed with fifty students the first few times. However, the student numbers dropped considerably in the last course held in August 2021. The self-study course "New eyes for land" continued with a low uptake of one student per month. Another new course 'Biodynamic preparation' started with equal low uptake. New funding was secured for the development of an online Viticulture course and to convert the WBL curriculum to online courses. This development work started in December 2020 and will be completed during the financial year 2021/22.

A new online coordinator, Page Dykstra, was recruited and started working in November 2020. Her expertise and management has strengthened the online activities. A new online learning platform has been adopted, a new website hosting service found and other technical provision brought about financial savings, effectiveness and efficiency.

In additional, Mark Moodie, joined the core executive team to assist the WBL and general College activities.

All Trustees remain committed and continued their support via monthly Zoom meetings.

FINANCIAL REVIEW

Financial position

Overall, it has been a very positive year for BDAC. The stable Trustee group continues to support the BDAC activities regularly and frequently with advice, guidance and encouragement. The Work Based Learning (WBL) and online income streams are mostly unrestricted, the accounts show the combined results. However, for a further breakdown, at the back of the accounts is a detailed Statement of Financial Activities which splits out the results of the two activities. The online activities have increased with the new coordinator, fundraising and new course development, resulting in additional income as well as expenditure. A £5,000 donation from the BDAA restricted for the development of an online Viticulture course and a £5,000 grant from Nick Bernard for the conversion of the WBL curriculum into online courses added to the online income and surplus. However, some of the development funds will be needed to continue and complete the development in the coming financial year 2021-22. The WBL had similar income as the previous year, but lower expenses due to postponed seminars. The postponed seminars will incur additional expenses in the next financial year 2021-22. The end-of-year surplus will be needed to complete the online development work and run two extra WBL seminar weeks in 2021-22.

FUTURE PLANS

The Work Based Learning will continue to keep best quality assurance practices acknowledged by Crossfields institute. A new version of the WBL curriculum will be developed and accredited through Crossfields Institute to keep it contemporary, adapted to students' needs and current agricultural concerns, like climate change. The new strengthened BDAC executive group will underpin WBL management and development.

The online course management will expand their offer with the new Viticulture course in March 2022 and additional courses converted from the WBL curriculum in Spring 2022. September to December 2021 will be marked by the new online coordinator's maternity leave. Mark Moodie is covering the online coordinator essential tasks.

The BDAC will make new efforts to promote WBL and online activities. Professional support for 'branding', a new website design, new professional photos and video clips to support the new website and new social media activity are planned.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Biodynamic Agricultural College is a charitable company limited by guarantee, incorporated on 6 August 2010 and registered as a charity on 11 May 2011. It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees, whose members are confirmed at the Annual General meeting and who are directors for the purpose of company law and trustees for the purpose of charity law.

Recruitment and appointment of new trustees

New trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board and senior management team. All of the charity's trustees are provided with training as and when required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Biodynamic Agricultural College 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).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

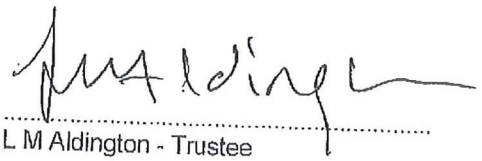
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4TH April 2022 and signed on its behalf by:



L M Aldington - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIODYNAMIC AGRICULTURAL COLLEGE

Independent examiner's report to the trustees of Biodynamic Agricultural College ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Roger Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 11 April 2022

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	5,000	5,000	-
Charitable activities	4				
Principles & Practice		11,879	5,000	16,879	11,824
Work Based Learning		48,456	-	48,456	51,749
Investment income	3	11	-	11	4
Total		60,346	10,000	70,346	63,577
EXPENDITURE ON					
Charitable activities	5				
Principles & Practice		11,725	5,790	17,515	6,972
Work Based Learning		40,289	-	40,289	39,083
Other	7	635	-	635	1,125
Total		52,649	5,790	58,439	47,180
NET INCOME		7,697	4,210	11,907	16,397
RECONCILIATION OF FUNDS					
Total funds brought forward		20,858	-	20,858	4,461
TOTAL FUNDS CARRIED FORWARD		28,555	4,210	32,765	20,858

The notes form part of these financial statements

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
CURRENT ASSETS					
Debtors	10	5,439	-	5,439	2,500
Cash at bank		23,878	4,210	28,088	19,100
		29,317	4,210	33,527	21,600
CREDITORS					
Amounts falling due within one year	11	(762)	-	(762)	(742)
NET CURRENT ASSETS		28,555	4,210	32,765	20,858
TOTAL ASSETS LESS CURRENT LIABILITIES		28,555	4,210	32,765	20,858
NET ASSETS		28,555	4,210	32,765	20,858
FUNDS	12				
Unrestricted funds				28,555	20,858
Restricted funds				4,210	-
TOTAL FUNDS				32,765	20,858

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4TH APRIL 2022 and were signed on its behalf by:

L M Aldington - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', 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.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.8.21	31.8.20
	£	£
Donations	5,000	-

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	11	4

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Principles & Practice £	Work Based Learning £	31.8.21 Total activities £	31.8.20 Total activities £
Grants	5,000	-	5,000	-
P&P Student fees	11,879	-	11,879	11,650
WBL Student fees	-	48,456	48,456	51,749
P&P other income	-	-	-	174
	16,879	48,456	65,335	63,573

Grants received, included in the above, are as follows:

	31.8.21 £	31.8.20 £
Nick Bernard	5,000	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Principles & Practice	16,288	1,227	17,515
Work Based Learning	40,289	-	40,289
	56,577	1,227	57,804

6. SUPPORT COSTS

	Governance costs £
Other resources expended	635
Principles & Practice	1,227
	1,862

7. OTHER

	31.8.21 £	31.8.20 £
Support costs	635	1,125

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

One or more trustees have been paid remuneration or received other benefits from employment with the charity or a related entity. Nir Halfon was remunerated on a freelance basis for teaching live and online assessment and IQA for both Principles & Practice and Work Based Learning. The total remuneration paid during the year was £1,185 (2020: £870).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

As there are no restricted funds, all movements in the Statement of Financial Activities for the comparative year relate to unrestricted funds.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	5,290	2,500
VAT	149	-
	5,439	2,500

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Accrued expenses	762	742

12. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	20,858	7,697	28,555
Restricted funds			
Viticulture online course	-	2,350	2,350
Work Based Learning online courses	-	1,860	1,860
	-	4,210	4,210
TOTAL FUNDS	20,858	11,907	32,765

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,346	(52,649)	7,697
Restricted funds			
Viticulture online course	5,000	(2,650)	2,350
Work Based Learning online courses	5,000	(3,140)	1,860
	10,000	(5,790)	4,210
TOTAL FUNDS	70,346	(58,439)	11,907

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	4,461	16,397	20,858
TOTAL FUNDS	4,461	16,397	20,858

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,577	(47,180)	16,397
TOTAL FUNDS	63,577	(47,180)	16,397

Viticulture Online Course
To assist in the development and implementation of an online Viticulture course.

Work Based Learning Online Course
To assist in the development and implementation of online courses to support the Work Based Learning curriculum.

continued...

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

BIODYNAMIC AGRICULTURAL COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,000	-
Investment income		
Deposit account interest	11	4
Charitable activities		
Grants	5,000	-
P&P Student fees	11,879	11,650
WBL Student fees	48,456	51,749
P&P other income	-	174
	65,335	63,573
Total incoming resources	70,346	63,577
EXPENDITURE		
Charitable activities		
Course costs	49,842	37,070
Software	1,683	3,183
Other office costs	975	1,021
Advertising	2,011	2,096
Sundries	451	312
Other motor/travel costs	236	449
Staff training	1,041	1,116
Bank charges	338	280
	56,577	45,527
Support costs		
Governance costs		
Accountancy and legal fees	1,862	1,653
Total resources expended	58,439	47,180
Net income	11,907	16,397

BIODYNAMIC AGRICULTURAL COLLEGE

England & Wales - Charity number 1141825

Accounts

REGISTERED COMPANY NUMBER: 07338516 (England and Wales)
REGISTERED CHARITY NUMBER: 1141825

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

FOR

BIODYNAMIC AGRICULTURAL COLLEGE

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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BIODYNAMIC AGRICULTURAL COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2020

TRUSTEES	L M Aldington N Halfon L G Smith J Rosenbrock (appointed 11.3.20) A Schlageter (appointed 16.9.20) P G Brown (resigned 31.12.19)
REGISTERED OFFICE	Painswick Inn Project Gloucester Street Stroud Gloucestershire GL5 1QG
REGISTERED COMPANY NUMBER	07338516 (England and Wales)
REGISTERED CHARITY NUMBER	1141825
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

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 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives, as defined in the Memorandum and Articles of Association, are to advance education for the public benefit in the biodynamic methods inspired yb Dr. Rudolf Steiner for the betterment of farming, forestry and gardening in such ways as the trustees may determine.

In determining how to best pursue these objects, the trustees have had regard to the Charity Commission's guidance on public benefit.

The activities of the College include two biodynamic approaches to education:

- the Work Based Learning course, which involves practical experience and accompanying education on on-farm placements; and
- the Biodynamic Principles & Practice course, which provides distance learning to students both in the UK and abroad.

Vision and values

We envisage a world in which high-quality nutritious food for local communities is brought about by informed practitioners working with nature using a biodynamic approach. Biodynamics challenges much of current practice in agriculture, requiring a researching, principled and pragmatic approach. This demands of students that they examine their own understanding of nature, agriculture and culture. We are deeply aware of our responsibility towards out students to provide an effective educational process, which provides the conditions for development of knowledge, understanding and skills simultaneously. Therefore we value education in which students are supported in combining theoretical knowledge, philosophical understanding, social abilities and practical skills.

Purpose

The purpose of the Biodynamic Agricultural College is to facilitate the training and development of biodynamic practitioners in the UK and across the world.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period in question the Work Based Learning (WBL) gained an equal number of students as the previous year, raising the total number of year-one and -two students slightly. Again, some new farms, attracted by the WBL professional and quality assured appearance, requested to be registered as work placements for the WBL scheme. The covid-19 pandemic had its first impact on the WBL in March 2020 when we had to cancel a one-week seminar. This forced the WBL to rethink and adapt. The idea was born to convert the WBL into an online course to be accessible across the world and to UK WBL students predominantly as a learning resource to complement face to face learning.

The Biodynamic Principles and Practice Course (P&P) with the four-week Biodynamic "Introduction Course" achieved a strong increase of recognition and subscriptions with four of the five courses fully subscribed with fifty students each. One new self-study course "New eyes for land" started in the spring with slow uptake. Another Biodynamic preparation course is being prepared. It will be launched in early 2021.

One additional trustee joined the three existing ones this year and there has been a further addition since the end of the year under report. The P&P coordinator reduced her administration input with the aim to find a new coordinator for next financial year.

The College continues to collaborate with other partners: The Biodynamic Association, with its Biodynamic Board of Studies, Crossfields Institute, Demeter Certification and the Biodynamic Land Trust. These collaborations continue to be more structured by the Biodynamic Movement meetings that take place two times per year.

FINANCIAL REVIEW

Financial position

Overall it has been a positive year for the College. The support of existing and new trustees has been excellent. Work Based Learning (WBL) and Principles and Practice (P&P) income streams are unrestricted; the financial statements show the combined results. However, for a further breakdown, page 11 of the financial statements contains a detailed Statement of Financial Activities which splits out the results of the two activities.

Due to the stark increase in uptake, the P&P income outperformed the expenditure slightly for the first time in many years. Higher WBL student numbers and lower expenditures, due to a postponed seminar as a result of Covid restrictions, provided the WBL with a substantial surplus. Some extra expenses are expected for the postponed seminar, rescheduled to October 2020. Therefore overall College finances have regained some of last year's losses. The outlook for the next financial year is positive with the new P&P courses coming online and increased WBL student numbers.

FUTURE PLANS

The Work Based Learning will continue to keep best quality assurance practices, acknowledged by Crossfields Institute, for the benefit for students and farms. The course has gained recognition in the sector and has attracted more farms, students and collaboration with other educational schemes. The Work Based Learning is continuing to recruit new farms for placements, including a greater diversity of experience for students. Continuing and widening marketing efforts, as well as networking with the wider agro-ecological movement. A development plan to convert the WBL resources into an online course has been written and has been seeking funding and implementation in the next financial year. The online teaching facilities will give additional security in further Covid-restricted time to fulfil our training commitments.

The College advertised for a new P&P coordinator, who was recruited in October 2020. The new P&P coordinator is expected to give new momentum to online representation, outreach, administration to move the course towards efficiency, effectiveness and financial stability. New fundraising efforts are expected to bear fruit and finance the development of a new viticulture course. Next financial year starts with two P&P courses with an additional third starting during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Biodynamic Agricultural College is a charitable company limited by guarantee, incorporated on 6 August 2010 and registered as a charity on 11 May 2011. It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees, whose members are confirmed at the Annual General meeting and who are directors for the purpose of company law and trustees for the purpose of charity law.

Recruitment and appointment of new trustees

New trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board and senior management team. All of the charity's trustees are provided with training as and when required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Biodynamic Agricultural College 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).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24/01/2021 and signed on its behalf by:

N Halfon - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIODYNAMIC AGRICULTURAL COLLEGE

Independent examiner's report to the trustees of Biodynamic Agricultural College ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Roger Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

18 March 2021

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Principles & Practice		11,824	3,625
Work Based Learning		51,749	56,753
Investment income	2	4	2
Total		63,577	60,380
EXPENDITURE ON			
Charitable activities	4		
Principles & Practice		6,972	4,360
Work Based Learning		39,083	56,181
Other	6	1,125	778
Total		47,180	61,319
NET INCOME/(EXPENDITURE)		16,397	(939)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,461	5,400
TOTAL FUNDS CARRIED FORWARD		20,858	4,461

The notes form part of these financial statements

BIODYNAMIC AGRICULTURAL COLLEGE

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2020

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
CURRENT ASSETS			
Debtors	9	2,500	3,370
Cash at bank		19,100	2,532
		21,600	5,902
CREDITORS			
Amounts falling due within one year	10	(742)	(1,441)
NET CURRENT ASSETS		20,858	4,461
TOTAL ASSETS LESS CURRENT LIABILITIES		20,858	4,461
NET ASSETS		20,858	4,461
FUNDS	11		
Unrestricted funds		20,858	4,461
TOTAL FUNDS		20,858	4,461

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 24/01/2022 ..... and were signed on its behalf by:

.....
N Halfon - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', 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.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	4	2

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	Principles & Practice £	Work Based Learning £	31.8.20 Total activities £	31.8.19 Total activities £
Grants	-	-	-	500
P&P Student fees	11,650	-	11,650	3,125
WBL Student fees	-	51,749	51,749	55,242
WBL other income	-	-	-	1,511
P&P other income	174	-	174	-
	11,824	51,749	63,573	60,378

Grants received, included in the above, are as follows:

	31.8.20 £	31.8.19 £
Shipton Mill	-	500

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Principles & Practice	6,444	528	6,972
Work Based Learning	39,083	-	39,083
	45,527	528	46,055

5. SUPPORT COSTS

	Governance costs £
Other resources expended	1,125
Principles & Practice	528
	1,653

6. OTHER

	31.8.20 £	31.8.19 £
Support costs	1,125	778

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

One or more trustees have been paid remuneration or received other benefits from employment with the charity or a related entity. Nir Halfon was remunerated on a freelance basis for teaching live and online assessment and IQA for both Principles & Practice and Work Based Learning. The total remuneration paid during the year was £870 (2019: £690).

Trustees' expenses

One or more trustees has claimed expenses or had their expenses met by the charity. A total of £nil (2019: £57) of travel expenses was reimbursed to one trustee.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

As there are no restricted funds, all movements in the Statement of Financial Activities for the comparative year relate to unrestricted funds.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Trade debtors	2,500	3,370

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Trade creditors	-	721
Accrued expenses	742	720
	742	1,441

11. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	4,461	16,397	20,858
TOTAL FUNDS	4,461	16,397	20,858

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,577	(47,180)	16,397
TOTAL FUNDS	63,577	(47,180)	16,397

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	5,400	(939)	4,461
TOTAL FUNDS	5,400	(939)	4,461

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,380	(61,319)	(939)
TOTAL FUNDS	60,380	(61,319)	(939)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	31.8.20 £	31.8.19 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	4	2
Charitable activities		
Grants	-	500
P&P Student fees	11,650	3,125
WBL Student fees	51,749	55,242
WBL other income	-	1,511
P&P other income	174	-
	63,573	60,378
Total incoming resources	63,577	60,380
EXPENDITURE		
Charitable activities		
Course costs	37,070	52,714
Software	3,183	600
Other office costs	1,021	1,032
Advertising	2,096	2,867
Sundries	312	14
Other motor/travel costs	449	1,682
Staff training	1,116	395
Bank charges	280	85
	45,527	59,389
Support costs		
Governance costs		
Trustees' expenses	-	57
Accountancy and legal fees	1,653	1,873
	1,653	1,930
Total resources expended	47,180	61,319
Net income/(expenditure)	16,397	(939)