

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

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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	

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# BIODYNAMIC AGRICULTURAL COLLEGE

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# **BIODYNAMIC AGRICULTURAL COLLEGE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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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.

# **BIODYNAMIC AGRICULTURAL COLLEGE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### **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 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.

## BIODYNAMIC AGRICULTURAL COLLEGE

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

#### 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.



Ms J Rosenbrock  
Trustee

Date: 11/05/22

# BIODYNAMIC AGRICULTURAL COLLEGE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BIODYNAMIC AGRICULTURAL COLLEGE

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



# BIODYNAMIC AGRICULTURAL COLLEGE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2025

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

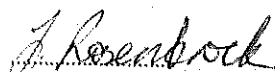
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

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.

  
Ms J Rosenbrock  
Trustee

# BIODYNAMIC AGRICULTURAL COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 AUGUST 2025**

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### 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

# BIODYNAMIC AGRICULTURAL COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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	-
	<u>47,580</u>	<u>55,965</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>154</u>	<u>113</u>

### 5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
<b>Direct costs</b>		
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
	<u>48,868</u>	<u>56,236</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>48,868</u>	<u>56,236</u>

### 6 Trustees

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

# BIODYNAMIC AGRICULTURAL COLLEGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>4</u>	<u>4</u>

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

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	<u>260</u>	<u>3,380</u>

### 10 Creditors: amounts falling due within one year

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

### 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	<u>25,426</u>	<u>51,757</u>	<u>(48,868)</u>	<u>28,315</u>
<b>Previous year:</b>				
	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	<u>24,584</u>	<u>57,078</u>	<u>(56,236)</u>	<u>25,426</u>

# **BIODYNAMIC AGRICULTURAL COLLEGE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2025***

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### **12 Related party transactions**

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