ANTHROPOSOPHICAL SOCIETY IN GREAT BRITAIN

England & Wales · Charity number 220480

Details

Other names	A S IN G B
Status	Registered
Legal form	Other
Registered	1963-12-05
Register	View on the Charity Commission register

Contact

Address	Rudolf Steiner House 35 Park Road London NW1 6XT
Phone	02077234400
Email	rsh-office@anth.org.uk
Website	www.anth.org.uk

Activities

Objects: TO FURTHER THE KNOWLEDGE AND DEVELOPMENT OF ANTHROPOSOPHY THAT IS TO SAY THE SPIRITUAL SCIENCE WHICH FORMED THE SUBJECT MATTER OF THE WRITING AND TEACHINGS OF DR RUDOLF STEINER AND SEE CLAUSE TWO OF STATUTES, RULES AND BYE-LAWS.

Activities: To promote an understanding of Anthroposophy, that is the spiritual science which forms the subject matter of the writings and teachings of Dr. Rudolf Steiner, and to aid in its development.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

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Geography

- **Area of benefit:** GREAT BRITIAN AND ELSEWHERE
- Scotland
- Switzerland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,421,103	£1,573,303	£14,232,832	25
2023-12-31	£1,919,291	£1,575,790	£12,998,883	29
2022-12-31	£1,840,209	£1,531,495	£12,655,382	13
2021-12-31	£818,159	£598,289	£12,346,668	3
2020-12-31	£444,132	£1,429,088	-	-

Trustees

Name	Role	Appointed
MARJATTA VAN BOESCHOTEN	Chair	2013-06-06
Adrian Mark Locher		2013-11-29
Antoinette Reynolds		2020-05-16
Christiana Thekla Aurelia Bryan		2019-06-14
Michael David Young		2026-05-02
Richard Simon Bunzl		2023-05-20
SIMON HENRY BLAXLAND-DE LANGE		2013-10-17
William Benedict Forward		2023-05-20

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ANTHROPOSOPHICAL SOCIETY IN GREAT BRITAIN

England & Wales - Charity number 220480

Accounts

REGISTERED CHARITY NUMBER: 220480

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2024

for

Anthroposophical Society in Great Britain Consolidated

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Anthroposophical Society in Great Britain Consolidated

Contents of the Financial Statements
for the year ended 31 December 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 aims

The Anthroposophical Society in Great Britain aims to promote an understanding of anthroposophy, that is the spiritual science which arises through the writings and teachings of Rudolf Steiner. It aims to aid its development based on the needs of humanity and of the earth, and to support activity arising out of it. It sees this as having a very wide and deep public benefit, as Rudolf Steiner contributed insights into so many aspects of human endeavour and world ecology.

The Society supports and promotes research, development and the practical application of the work of Rudolf Steiner in the fields of education, meditation, agriculture, the arts, science, religion, philosophy, social science and organisational development, medicine and welfare - primarily, but not exclusively, in Great Britain. It supports the School of Spiritual Science and its activities and holds a wide variety of seminars, exhibitions and cultural events covering a diverse range of subjects for the benefit of its members and the wider public.

The Society's office is located at Rudolf Steiner House and all the trustees of the Society are also the trustees of the Anthroposophical Association, which manages and runs Rudolf Steiner House. The Society supports the library at Rudolf Steiner House which contains an extensive collection of anthroposophical and related literature. The library is open to both members and the wider public. The Society also supports the Bookshop and Rudolf Steiner House as a meeting and information point both for members and enquiries from the public

The Society circulates a newsletter four times a year in order to inform members of anthroposophical activities held throughout the country.

The Society makes grants to support activities in accordance with its charitable aims and objectives. Grants usually cover a wide range of subjects, like scientific, medical, educational and artistic work, speech, drama, eurythmy, biodynamic farming, youth work and many more. The grant process is currently managed by the Trustees in the place of a nominated grants committee, whilst a revision of grant making procedures is underway.

An annual contribution was granted during 2024 to the General Anthroposophical Society (GAS) at the Goetheanum, Switzerland for unrestricted use.

Anthroposophical Society in Great Britain Consolidated

Report of the Trustees
for the year ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year the Anthroposophical Society in Great Britain marked the 100-year anniversaries of some of Rudolf Steiner's seminal lecture cycles to professionals: the Agriculture course for farmers in June 1924 - which launched the 'Biodynamic Agriculture' movement - and the Speech and Drama course for actors in September 2024. The former was celebrated at Rudolf Steiner House in November with a Biodynamic 'Food Festival' followed by an 'Awards Ceremony' for the pioneers and carriers of Biodynamics. For the latter, the Society sponsored a special research and development project on Steiner's indications to actors, undertaken by a director with a background in Steiner's methods and two professional actors. It resulted in a devised performance of Mark Twain's 'Diaries of Adam and Eve' which was the UK's contribution to an international Theatre Festival at the Goetheanum in Switzerland, as part of the Speech and Drama course centenary celebrations.

This year was also the centenary of Steiner's last visit to Britain in August 1924, where he gave a lecture series to teachers in Torquay resulting in the founding in 1925 of the first Rudolf Steiner School in Britain. This last visit was marked by a public conference and exhibition in Totnes.

The annual Society Summer Conference for members and friends, entitled 'Speaking to the Stars', took place at Emerson College in August, as did the School of Spiritual Science conference.

Workshops on different aspects of Steiner's work with invited guest speakers took place at Rudolf Steiner House and elsewhere, as well as national conferences on anthroposophical themes open to members and the general public.

A meeting for coordinators working in the different professional Sections, together with class holders of the School of Spiritual Science, was held at Rudolf Steiner House in November. Effective working of the School is seen as essential to bringing anthroposophy to the public in new and relevant ways appropriate to the needs of today. The principal aim of the meeting was to focus on the relationship of the School to the different work fields of the Sections and develop colleagueship between the section coordinators and the class holders.

This year, the Society continued to support the publishing of a comprehensive catalogue of anthroposophical literature in English.

The Society continues with its close working relationship with the GAS (General Anthroposophical Society) with its headquarters at the Goetheanum in Switzerland. Our General Secretary is a member of the extended board and this year attended in-person monthly board meetings at the Goetheanum.

FINANCIAL REVIEW

Principal funding sources

The Society's main income is derived from membership contributions, legacies and donations. The trustees continuously review and implement new initiatives, policies and procedures to maximise the use of the house and the income it creates, whilst trying to minimise the expenditure of running it. This year we received notification of some further legacies.

Reserves policy

The trustees' Reserves Policy is to hold a minimum of unrestricted cash reserves at any given time of £500,000.

On 31st December 2023 the Society held cash reserves of £1,054k.

The Reserves Policy is reviewed annually. The next review is due in May 2025.

FUTURE PLANS

The Trustees undertake regular reviews of their principal areas of focus, assessing progress and highlighting areas for future development. Support for the work of the School of Spiritual Science and its Sections will continue to be a priority for 2025. Supporting cultural and artistic activities and engaging with and supporting institutions inspired by anthroposophy are all on-going priorities for 2025. The trustees will also continue to support the work of the Marylebone Theatre at Rudolf Steiner House with its public programme of theatre, music, eurythmy (an art of movement inaugurated by Rudolf Steiner) and spoken word performances, as well as nurturing its Youth Theatre.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning future activities. The Society will continue to pursue its objectives in the future, both through improving present established strategies and through developing new ones.

The Trustees will undertake refresher Governance training for charity trustees, as well as training in Diversity and Inclusion together with the staff of Rudolf Steiner House.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was established under a Deed of Trust, which established its objectives and powers, and is governed under its Statutes, Rules and Bye-laws. The Anthroposophical Society in Great Britain is a Group of the General Anthroposophical Society, which has its seat of activity at the Goetheanum in Dornach, near Basel, Switzerland.

Its aim is twofold:

(1) To secure and sustain the ASinGB's viability and future.

(2) To give reassurance to the general public that the ASinGB, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

Tight financial controls on the extent of the running of the society and its charitable aims funding and reporting have been exercised. The accounts of the Anthroposophical Association are consolidated with those of the Society.

Organisational structure

In accordance with the Bye-laws, the Council of Trustees should consist of not more than 9 members. Following a change of bye-law at the 2015 Annual General Meeting, at every AGM one third of the Council of Trustees or, if their number be not a multiple of three, the number nearest one third, retire by rotation. The General Secretary and the Hon. Treasurer are additional members ex officio. Two persons may share the office of General Secretary. Council members are appointed through a process of nomination by members, selection and affirmation. All policy decisions are taken in full council. Subgroups of Council are formed and mandated for specific tasks. The Council assesses its training needs and this is provided as required.

In the autumn of each year a meeting of members of Anthroposophical Groups and Anthroposophical Initiatives from around Britain proposes a group of between 5 and 7 members to form a Nominations Committee. This Committee receives nominations for prospective Council Members from individual members of the Society, interviews nominees, and assesses their suitability in the light of the requirements of the Council and membership. It also checks whether candidates meet statutory requirements. Selected candidates are then required to present themselves to the members at the AGM, where an affirmation process is undertaken.

Since 2010, the procedure for the appointment of the Hon. Treasurer has been through nomination by 3 members, then approval by a majority of Council, followed by affirmation by the members at the AGM. At the AGM in 2009 a motion was passed establishing this procedure. The appointment is for three years.

In 2013, the appointment of the General Secretary was through nomination by members, then short-listing and final selection by an electoral college made up of representatives of registered study groups from around the country. The selected candidate was then put forward for affirmation by the members at the AGM and was reaffirmed by members at the 2021 AGM.

In 2024, the Council met regularly at Rudolf Steiner House and held its annual retreat in March in Edge, Gloucestershire.

The Annual General Meeting was held in May at Rudolf Steiner House, at which the Nominations Committee was disbanded. In December 2024 a new Nominations Committee was formed.

Following the deconsolidation of the two organisations in 2014, there is now a Guardian Director arrangement between the Society and the Rudolf Steiner Press. The Guardian Director is a director of Rudolf Steiner Press who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain. The Guardian Trustee, legally independent from the Society, is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the Amended Publishing and Licence Agreement 2014.

Key management remuneration

The key managerial post during the year was held by Doris Bailiss, General Manager. Her remuneration is set in accordance with the Charity's salary policy linked to the Retail Price Index.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The Anthroposophical Society in Great Britain exercises control over one other charity, the Anthroposophical Association Limited, which has identical objectives and carries out particular aspects of the charity's work connected with the running of Rudolf Steiner House. The Anthroposophical Society may financially support the activities of the Association in pursuance of their joint charitable objects.

Risk management

The Trustees have reviewed the risks facing the charity during this period. The group Risk Register has been reviewed regularly, and steps taken to mitigate any perceived risks. Following on from last year, the Society has continued to undertake significant reviews of its operation, particularly in the areas of financial management, internal governance, and communication.

Data protection

The Society's records are held on an electronic database which may be accessed by authorized staff. In the course of 2019 there have been further significant up-dates and improvements in the system recording and tracking membership contributions. Procedures for ensuring the security of members' personal information were reviewed and updated and there are on-going improvements in this area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

220480

Principal address

Rudolf Steiner House
35 Park Road
London
NW1 6XT

Trustees

Ms M Van Boeschoten
Mr S H Blaxland-de Lange
Dr R S Bunzl
Mr. A M Locher
Mrs M A Edwards
Mrs A Reynolds
Mrs C T A Bryan
Mr W B Forward

Auditors

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Solicitors

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

PERSONAL VIEWS

The Society attempts at all times to emphasise that it holds no particular view or political stance on any exoteric issues; nor are any of its members' views to be held to be those of the Society. Council members regularly review publication of articles by members for public dissemination.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 9th May 2025 and signed on its behalf by:

M. A Boeschoten

Ms M Van Boeschoten - Trustee

Report of the Independent Auditors to the Trustees of Anthroposophical Society in Great Britain Consolidated

Opinion

We have audited the financial statements of Anthroposophical Society in Great Britain Consolidated (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We accessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the companies banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagements team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of Anthroposophical Society in Great Britain Consolidated

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 02/06/2015

Anthroposophical Society in Great Britain Consolidated

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, Legacies and Members contributions	2	344,169	-	344,169	1,001,805
Charitable activities	5				
Theatre and room hire		26,500	-	26,500	85,000
Other trading activities	3	999,221	-	999,221	780,024
Investment income	4	8,596	-	8,596	4,462
Other income		42,617	-	42,617	48,000
Total		1,421,103	-	1,421,103	1,919,291
EXPENDITURE ON					
Charitable activities	6				
Grants		131,195	-	131,195	170,281
Conferences and events		86,101	-	86,101	201,444
Theatre and room hire		234,598	-	234,598	250,288
Bookshop		75,351	-	75,351	50,865
Library		1,706	-	1,706	2,301
Catering		134,388	-	134,388	127,556
Other costs		109,191	-	109,191	88,563
Support costs		215,733	-	215,733	113,152
Marylebone		585,040	-	585,040	571,340
Total		1,573,303	-	1,573,303	1,575,790
NET INCOME/(EXPENDITURE)		(152,200)	-	(152,200)	343,501
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		1,386,149	-	1,386,149	-
Net movement in funds		1,233,949	-	1,233,949	343,501
RECONCILIATION OF FUNDS					
Total funds brought forward		12,998,883	-	12,998,883	12,655,382
TOTAL FUNDS CARRIED FORWARD		14,232,832	-	14,232,832	12,998,883

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	13,141,878	-	13,141,878	11,757,492
CURRENT ASSETS					
Stocks	14	41,611	-	41,611	38,706
Debtors	15	194,067	-	194,067	125,295
Cash at bank and in hand		1,050,274	-	1,050,274	1,197,361
		1,285,952	-	1,285,952	1,361,362
CREDITORS					
Amounts falling due within one year	16	(194,998)	-	(194,998)	(119,971)
NET CURRENT ASSETS		1,090,954	-	1,090,954	1,241,391
TOTAL ASSETS LESS CURRENT LIABILITIES		14,232,832	-	14,232,832	12,998,883
NET ASSETS		14,232,832	-	14,232,832	12,998,883
FUNDS	17				
Unrestricted funds:					
General fund				2,397,698	2,549,898
Revaluation reserve				11,834,804	10,448,655
Goetheanum Fund Worldwide				330	330
				14,232,832	12,998,883
TOTAL FUNDS				14,232,832	12,998,883

The financial statements were approved by the Board of Trustees and authorised for issue on 9th May 2025 and were signed on its behalf by:

M. A. Boeschoten

Ms M Van Boeschoten - Trustee

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Cash Flow Statement
for the year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(14,938)	486,531
Tax paid		(43,117)	112,750
Net cash (used in)/provided by operating activities		(58,055)	599,281
Cash flows from investing activities			
Purchase of tangible fixed assets		(97,628)	(7,603)
Sale of tangible fixed assets		-	3,374
Interest received		8,596	4,462
Net cash (used in)/provided by investing activities		(89,032)	233
Change in cash and cash equivalents in the reporting period		(147,087)	599,514
Cash and cash equivalents at the beginning of the reporting period		1,197,361	597,847
Cash and cash equivalents at the end of the reporting period		1,050,274	1,197,361

The notes form part of these financial statements

Notes to the Cash Flow Statement for the year ended 31 December 2024

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

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(152,200)	343,501
Adjustments for:		
Depreciation charges	99,392	77,191
Interest received	(8,596)	(4,462)
Increase in stocks	(2,905)	(19,495)
(Increase)/decrease in debtors	(25,656)	57,258
Increase in creditors	75,027	32,538
Net cash (used in)/provided by operations	(14,938)	486,531

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	1,197,361	(147,087)	1,050,274
	1,197,361	(147,087)	1,050,274
Total	1,197,361	(147,087)	1,050,274

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in 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 (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011. The transition to these Financial Reporting Standards took place on 1st January 2014.

The Anthroposophical Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005) and the Charities Act 2011.

Use of estimates and judgements

When preparing the financial statements, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. The estimate that has the most significant effect relates to the pension provision.
The group is part of a multi-employer scheme and future liabilities are uncertain. The estimation of the liability in these financial statements is based on information provided by the Pension Administrator as well as expectations about future professional costs and, therefore, requires estimates and assumptions to be applied by management. The liability can vary depending on a number of factors, including the other employers within the scheme, market conditions and actuarial assumptions.

Basis of Consolidation

As all members of the Board of the Anthroposophical Association Limited must also be members of the Council of the Anthroposophical Society in Great Britain, Anthroposophical Association Limited is, for legal accounting reasons, controlled by the Society. Anthroposophical Association Limited has no power to appoint its own directors. As such, it is a subsidiary of the Society. This is as determined by the critically important 1959 governing document amendment merging the boards of the two organisations. For this reason, in preparing statutory accounts, the accounts of the AA need to be consolidated with those of the AS.

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.

Voluntary income received by way of donations and gifts to the charity is included in full in the statement of financial activities when receivable. Intangible income and gifts in kind are not included unless they represent goods or services which would have otherwise been purchased, in which case they are valued and brought in as income and the appropriate expenditure. Volunteer time is not included in the financial statements.

Income from legacies is accounted for on a receivable basis, and is recognised in full in the financial statements in the period in which the charity is notified, the amount is measurable and receipt is probable.

Members' contributions and donations are credited to the statement of financial activities in the year in which they are receivable.

Income derived from the sale of goods or services is included in the accounts net of VAT where applicable and on an accruals basis.

Restricted funds are to be used for specified purposes as laid down by the donor.

continued...

1. ACCOUNTING POLICIES - continued

Income

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

The costs of generating funds relate to the costs incurred by the group in raising funds for the charitable work.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of management and support costs.

Allocation and apportionment of costs
Expenditure is allocated to a particular activity where the cost relates directly to that activity.

Governance costs include the management of the charitable company's assets, organisational management and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

The Association occupies and owns Rudolf Steiner House, 35 Park Road, London. No depreciation is provided on the land or the original building. Freehold property are accounted for at fair value, changes in fair value are recognised in the statement of financial activities. Depreciation is provided on all other tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life.

Stocks
Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

Taxation
The charity is exempt from 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The accounts have been prepared on a going concern basis as the parent charity, the Anthroposophical Society in Great Britain, has undertaken to support the company by way of a loan, disclosed in the accounts of the Society as a programme related investment.

2. DONATIONS, LEGACIES AND MEMBERS CONTRIBUTIONS

	2024	2023
	£	£
Donations	7,066	1,236
Gift aid	18,648	17,892
Legacies	156,249	821,868
Members contributions	162,206	160,809
	344,169	1,001,805

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Bookshop	90,314	79,397
Theatre & Room Hire	186,818	351,653
Catering	172,183	154,926
Other income	3,410	7,532
Conferences and events	9,606	23,134
Marylebone	536,890	163,382
	999,221	780,024

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	8,596	4,462

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants	Theatre and room hire	26,500	85,000

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Grants	-	131,195	-	131,195
Conferences and events	81,140	-	4,961	86,101
Theatre and room hire	114,608	26,500	93,490	234,598
Bookshop	75,351	-	-	75,351
Library	-	-	1,706	1,706
Catering	134,388	-	-	134,388
Other costs	108,216	-	975	109,191
Support costs	101,304	-	114,429	215,733
Marylebone	585,040	-	-	585,040
	1,200,047	157,695	215,561	1,573,303

7. GRANTS PAYABLE

	2024	2023
	£	£
Grants	131,195	170,281
Theatre and room hire	26,500	85,000
	157,695	255,281

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

	2024	2023
	£	£
Anthroposophical Association Limited	26,500	85,000

8. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Conferences and events	2,685	2,276	-	-	4,961
Theatre and room hire	93,490	-	-	-	93,490
Library	1,706	-	-	-	1,706
Other costs	71	904	-	-	975
Support costs	64,239	-	13,244	36,946	114,429
	162,191	3,180	13,244	36,946	215,561

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Conferences and events £	Theatre and room hire £	Library £
Rates and water	-	-	-
Insurance	-	-	-
Light and heat	-	-	-
Telephone	-	-	-
Postage and stationery	-	-	-
Advertising	655	7,997	-
Computer	2,030	-	1,706
Repairs and maintenance	-	85,493	-
Bank charges	2,276	-	-
Council expenses	-	-	-
Auditors' remuneration	-	-	-
Auditors' remuneration for non audit work	-	-	-
AGM	-	-	-
Legal and professional fees	-	-	-
	4,961	93,490	1,706

	Other costs £	Support costs £	2024 Total activities £	2023 Total activities £
Rates and water	-	4,534	4,534	10,292
Insurance	-	13,976	13,976	12,962
Light and heat	-	23,538	23,538	16,848
Telephone	-	6,030	6,030	2,245
Postage and stationery	-	11,000	11,000	17,455
Advertising	71	-	8,723	5,095
Computer	-	5,161	8,897	6,774
Repairs and maintenance	-	-	85,493	81,290
Bank charges	904	-	3,180	2,717
Council expenses	-	13,244	13,244	15,141
Auditors' remuneration	-	6,750	6,750	6,750
Auditors' remuneration for non audit work	-	16,732	16,732	14,242
AGM	-	8,133	8,133	9,682
Legal and professional fees	-	5,331	5,331	1,141
	975	114,429	215,561	202,634

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, trustees were paid a collective total of £13,244 (2023: £15,140) for reimbursement of expenses.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	633,760	486,069
Other pension costs	12,172	33,234
	645,932	519,303

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

	2024	2023
General office	2	2
House	1	1
Bookshop	1	2
Cafe	5	3
Library	1	1
Theatre	-	1
Marylebone	15	19
	25	29

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, Legacies and Members contributions	1,001,805	-	1,001,805
Charitable activities			
Theatre and room hire	85,000	-	85,000
Other trading activities	780,024	-	780,024
Investment income	4,462	-	4,462
Other income	48,000	-	48,000
Total	1,919,291	-	1,919,291
EXPENDITURE ON			
Charitable activities			
Grants	170,281	-	170,281
Conferences and events	201,444	-	201,444
Theatre and room hire	250,288	-	250,288
Bookshop	50,865	-	50,865
Library	2,301	-	2,301
Catering	127,556	-	127,556
Other costs	88,563	-	88,563
Support costs	113,152	-	113,152
Marylebone	571,340	-	571,340

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total	1,575,790	-	1,575,790
NET INCOME	343,501	-	343,501
RECONCILIATION OF FUNDS			
Total funds brought forward	12,655,382	-	12,655,382
TOTAL FUNDS CARRIED FORWARD	12,998,883	-	12,998,883

12. FINANCIAL PERFORMANCE OF THE CHARITY

These consolidated financial statements include the results of both the charity and its subsidiary, Anthroposophical Association Ltd (registered number 00209494 and charity number 220364). which undertakes the operations of Rudolf Steiner House.

The Anthroposophical Association Limited is deemed a subsidiary of The Anthroposophical Society in Great Britain, both of which have the same objects. The Anthroposophical Association carries out particular aspects of the charities' work and refurbishment of the building was financed by a loan from the Anthroposophical Society in order to further this work. The Society and the Association had 8 trustees in common at 31 December 2024.

The summary financial performance of the Anthroposophical Society in Great Britain alone is:

	2024 £	2023 £
Donations and legacies	344,169	1,001,808
Other income	9,606	23,134
Investment income	8,596	4,462
	362,371	1,029,404
Expenditure on charitable activities	(358,115)	(478,513)
Net incoming resources	4,256	550,891
Total funds brought forward	3,178,067	2,627,176
Total funds carried forward	3,182,323	3,178,067
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	3,182,323	3,178,067
	3,182,323	3,178,067

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST OR VALUATION				
At 1 January 2024	11,534,025	160,729	417,557	12,112,311
Additions	13,520	80,704	3,404	97,628
Revaluations	1,386,149	-	-	1,386,149
At 31 December 2024	12,933,694	241,433	420,961	13,596,088
DEPRECIATION				
At 1 January 2024	-	115,034	239,785	354,819
Charge for year	-	26,188	73,203	99,391
At 31 December 2024	-	141,222	312,988	454,210
NET BOOK VALUE				
At 31 December 2024	12,933,694	100,211	107,973	13,141,878
At 31 December 2023	11,534,025	45,695	177,772	11,757,492

Cost or valuation at 31 December 2024 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
Valuation in 2017	10,448,665	-	-	10,448,665
Valuation in 2024	1,386,149	-	-	1,386,149
Cost	1,098,880	241,433	420,961	1,761,274
	12,933,694	241,433	420,961	13,596,088

All tangible assets are used for direct charitable purposes.

The Freehold Property (Rudolf Steiner House) is stated at a revalued amount, being its fair value at the date of the last revaluation. The property was valued at £10 million at Market Value as at 11 November 2015 by Dunsin Surveyors. It was also valued at £14,480,000 as at 27 May 2015 which is an estimate of its replacement cost by Cunningham & Lindsey, valued again at £11,459,640 as at 24 January 2017 by Alan & Thomas Insurance Brokers Ltd / LV Insurance and valued again at £12,933,694 by Rebuild Cost Assessment as at 28 January 2025. All valuations were carried out by firms of professional valuers. The Trustees are satisfied that the latest valuation accurately reflects the current market value of the property.

14. STOCKS

	2024 £	2023 £
Stocks	41,611	38,706

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	65,342	57,738
Tax	109,009	65,892
Prepayments	19,716	1,665
	194,067	125,295

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	59,362	42,545
Taxation and social security	75,337	55,360
Other creditors	60,299	22,066
	194,998	119,971

17. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	2,549,898	(152,200)	2,397,698
Revaluation reserve	10,448,655	1,386,149	11,834,804
Goetheanum Fund Worldwide	330	-	330
	12,998,883	1,233,949	14,232,832
TOTAL FUNDS	12,998,883	1,233,949	14,232,832

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	1,421,103	(1,573,303)	-	(152,200)
Revaluation reserve	-	-	1,386,149	1,386,149
	1,421,103	(1,573,303)	1,386,149	1,233,949
TOTAL FUNDS	1,421,103	(1,573,303)	1,386,149	1,233,949

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	2,206,727	343,501	(330)	2,549,898
Revaluation reserve	10,448,655	-	-	10,448,655
Goetheanum Fund Worldwide	-	-	330	330
	12,655,382	343,501	-	12,998,883
TOTAL FUNDS	12,655,382	343,501	-	12,998,883

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,919,291	(1,575,790)	343,501
TOTAL FUNDS	1,919,291	(1,575,790)	343,501

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	2,206,727	191,301	(330)	2,397,698
Revaluation reserve	10,448,655	1,386,149	-	11,834,804
Goetheanum Fund Worldwide	-	-	330	330
	12,655,382	1,577,450	-	14,232,832
TOTAL FUNDS	12,655,382	1,577,450	-	14,232,832

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,340,394	(3,149,093)	-	191,301
Revaluation reserve	-	-	1,386,149	1,386,149
	3,340,394	(3,149,093)	1,386,149	1,577,450
TOTAL FUNDS	3,340,394	(3,149,093)	1,386,149	1,577,450

continued...

17. MOVEMENT IN FUNDS - continued

All restricted funds are held in cash.

18. RELATED PARTY DISCLOSURES

Simon Blaxland-de Lange is a Trustee of Rudolf Steiner Press and is the Guardian Director. The Guardian Director is a director of Rudolf Steiner Press (RSP) who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain (and therefore also by the Directors of the Anthroposophical Association). The Guardian Director is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the new Amended Publishing and Licence Agreement 2014. There were no transactions with Rudolf Steiner Press during the year.

19. RUDOLF STEINER PRESS

The Anthroposophical Society was able to exert control over the Rudolf Steiner Press (registered charity 1013276, company limited by guarantee registered in England and Wales number 2674042) as the Society had the ability to remove or appoint the trustees of the Press, however, it relinquished this control during 2014 and on the grounds of materiality the press has been deconsolidated as of 1.1.2014.

An unsecured interest free loan of £74,105 was made by the Society to the Rudolf Steiner Press. The loan is only repayable in the event of the Press being wound up. As in previous years receipt is currently considered unlikely and is not recognised as receivable in the accounts of the Society.

Anthroposophical Society in Great Britain Consolidated

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations, Legacies and Members contributions		
Donations	7,066	1,236
Gift aid	18,648	17,892
Legacies	156,249	821,868
Members contributions	162,206	160,809
	344,169	1,001,805
Other trading activities		
Bookshop	90,314	79,397
Theatre & Room Hire	186,818	351,653
Catering	172,183	154,926
Other income	3,410	7,532
Conferences and events	9,606	23,134
Marylebone	536,890	163,382
	999,221	780,024
Investment income		
Deposit account interest	8,596	4,462
Charitable activities		
Grants	26,500	85,000
Other income		
Theatre tax relief	42,617	46,000
Total incoming resources	1,421,103	1,919,291
EXPENDITURE		
Charitable activities		
Wages	633,760	486,069
Pensions	12,172	33,234
Opening stock	38,706	19,211
Purchases	137,501	125,374
Closing stock	(41,611)	(38,706)
Postage and stationery	34,633	26,503
Conferences and events	45,907	73,750
Rent reductions given	827	-
Actors, Performers & Crew	39,528	96,755
Set, Props & Costumes	27,886	69,251
Hire	35,396	6,286
Professional & Consultancy	58,305	69,218
PR, Advertising & Marketing	46,931	44,420
General Expenses	30,114	29,319
Library costs	600	-
Depreciation of tangible fixed assets	99,392	77,191
Grants for Anthroposophical Activities	78,368	135,249
Carried forward	1,278,415	1,253,124

Anthroposophical Society in Great Britain Consolidated

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024	2023
	£	£
Charitable activities		
Brought forward	1,278,415	1,253,124
Goetheanum contribution	79,327	120,032
	1,357,742	1,373,156
Support costs		
Management		
Rates and water	4,534	10,292
Insurance	13,976	12,962
Light and heat	23,538	16,848
Telephone	6,030	2,245
Postage and stationery	11,000	17,455
Advertising	8,723	5,095
Computer	8,897	6,774
Repairs and maintenance	85,493	81,290
	162,191	152,961
Finance		
Bank charges	3,180	2,717
Other		
Council expenses	13,244	15,141
Governance costs		
Auditors' remuneration	6,750	6,750
Auditors' remuneration for non audit work	16,732	14,242
AGM	8,133	9,682
Legal and professional fees	5,331	1,141
	36,946	31,815
Total resources expended	1,573,303	1,575,790
Net (expenditure)/income	(152,200)	343,501

ANTHROPOSOPHICAL SOCIETY IN GREAT BRITAIN

England & Wales - Charity number 220480

Accounts

REGISTERED CHARITY NUMBER: 220480

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2023

for

Anthroposophical Society in Great Britain Consolidated

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Anthroposophical Society in Great Britain Consolidated

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Report of the Trustees
for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 aims

The Anthroposophical Society in Great Britain aims to promote an understanding of anthroposophy, that is the spiritual science which arises through the writings and teachings of Rudolf Steiner. It aims to aid its development based on the needs of humanity and of the earth, and to support activity arising out of it. It sees this as having a very wide and deep public benefit, as Rudolf Steiner contributed insights into so many aspects of human endeavour and world ecology.

The Society supports and promotes research, development and the practical application of the work of Rudolf Steiner in the fields of education, meditation, agriculture, the arts, science, religion, philosophy, social science and organisational development, medicine and welfare - primarily, but not exclusively, in Great Britain. It supports the School of Spiritual Science and its activities and holds a wide variety of seminars, exhibitions and cultural events covering a diverse range of subjects for the benefit of its members and the wider public.

The Society's office is located at Rudolf Steiner House and all the trustees of the Society are also the trustees of the Anthroposophical Association, which manages and runs Rudolf Steiner House.

The Society circulates a newsletter four times a year in order to inform members of anthroposophical activities held throughout the country.

The Society makes grants to support activities in accordance with its charitable aims and objectives. Grants usually cover a wide range of subjects, like scientific, medical, educational and artistic work, speech, drama, eurythmy, biodynamic farming, youth work and many more. The grant process is currently managed by the Trustees in the place of a nominated grants committee, whilst a revision of grant making procedures is underway.

An annual contribution was granted during 2023 to the General Anthroposophical Society (GAS) at the Goetheanum, Switzerland for unrestricted use.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

It was a significant year for the Anthroposophical Society in Great Britain, as it marked the centenary of its founding on 2nd September 1923 in the presence of Rudolf Steiner. This was celebrated on the weekend of 2nd & 3rd September 2023 at Rudolf Steiner House, London, with a retrospective of one hundred years of anthroposophical initiatives in Britain, including the schools for children, biodynamic farms, medical centres, the Camphill communities for people with learning difficulties, Ruskin Mill Trust colleges, adult education centres and the arts. It concluded with celebrating the emergence of new initiatives for the future. The annual Society Summer Conference, entitled 'The Place of Britain in Europe', for members and the wider public, took place at Rudolf Steiner House in August, as did the School of Spiritual Science conference.

Four workshops on different aspects of Steiner's work with invited guest speakers took place at Rudolf Steiner House, as well as national conferences on anthroposophical themes open to members and the general public.

A meeting for coordinators working in the different professional Sections, together with class holders of the School of Spiritual Science, was held at Rudolf Steiner House in November. Effective working of the School is seen as essential to bringing anthroposophy to the public in new and relevant ways appropriate to the needs of today. The principal aim of the meeting was to focus on the relationship of the School to the different work fields of the Sections and develop colleagueship between the section coordinators and the class holders.

This year, the Society continued to support the publishing of a comprehensive catalogue of anthroposophical literature in English.

The Society continues with its close working relationship with the GAS (General Anthroposophical Society) with its headquarters at the Goetheanum in Switzerland. Our General Secretary is a member of the extended board and this year attended in-person monthly board meetings at the Goetheanum.

FINANCIAL REVIEW

Principal funding sources

The Society's main income is derived from membership contributions, legacies and donations. The trustees continuously review and implement new initiatives, policies and procedures to maximise the use of the house and the income it creates, whilst trying to minimise the expenditure of running it. This year we received notification of some further legacies.

FINANCIAL REVIEW

Reserves policy

The trustees' Reserves Policy is to hold a minimum of unrestricted cash reserves at any given time of £500,000.

On 31st December 2023 the Society held cash reserves of £1,197,000.

The Reserves Policy is reviewed annually. The next review is due in May 2024.

FUTURE PLANS

The Trustees undertake regular reviews of their principal areas of focus, assessing progress and highlighting areas for future development. Support for the work of the Sections of the School of Spiritual Science will continue to be a priority for 2024. Supporting cultural and artistic activities and engaging with and supporting institutions inspired by anthroposophy are all on-going priorities for 2024. The trustees will also continue to support the work of the theatre at Rudolf Steiner House, launched in September 2022 as the Marylebone Theatre, with its public programme of theatre, music, eurythmy (an art of movement inaugurated by Rudolf Steiner) and spoken word performances, as well as nurturing its Youth Theatre.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning future activities. The Society will continue to pursue its objectives in the future, both through improving present established strategies and through developing new ones.

The Trustees will undertake refresher Governance training for charity trustees, as well as training in Diversity and Inclusion together with the staff of Rudolf Steiner House.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established under a Deed of Trust, which established its objectives and powers, and is governed under its Statutes, Rules and Bye-laws. The Anthroposophical Society in Great Britain is a Group of the General Anthroposophical Society, which has its seat of activity at the Goetheanum in Dornach-bei-Basel, Switzerland.

Its aim is twofold:

(1) To secure and sustain the ASinGB's viability and future.

(2) To give reassurance to the general public that the ASinGB, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

Tight financial controls on the extent of the running of the society and its charitable aims funding and reporting have been exercised. The accounts of the Anthroposophical Association are consolidated with those of the Society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In accordance with the Bye-laws, the Council of Trustees should consist of not more than 9 members. Following a change of bye-law at the 2015 Annual General Meeting, at every AGM one third of the Council of Trustees or, if their number be not a multiple of three, the number nearest one third, retire by rotation. The General Secretary and the Hon. Treasurer are additional members ex officio. Two persons may share the office of General Secretary. Council members are appointed through a process of nomination by members, selection and affirmation. All policy decisions are taken in full council. Subgroups of Council are formed and mandated for specific tasks. The Council assesses its training needs and this is provided as required.

In the autumn of each year a meeting of members of Anthroposophical Groups and Anthroposophical Initiatives from around Britain proposes a group of between 5 and 7 members to form a Nominations Committee. This Committee receives nominations for prospective Council Members from individual members of the Society, interviews nominees, and assesses their suitability in the light of the requirements of the Council and membership. It also checks whether candidates meet statutory requirements. Selected candidates are then required to present themselves to the members at the AGM, where an affirmation process is undertaken.

Since 2010, the procedure for the appointment of the Hon. Treasurer has been through nomination by 3 members, then approval by a majority of Council, followed by affirmation by the members at the AGM. At the AGM in 2009 a motion was passed establishing this procedure. The appointment is for three years.

In 2013, the appointment of the General Secretary was through nomination by members, then short-listing and final selection by an electoral college made up of representatives of registered study groups from around the country. The selected candidate was then put forward for affirmation by the members at the AGM and was reaffirmed by members at the 2021 AGM.

In 2023, the Council met regularly at Rudolf Steiner House and held its annual retreat in Edge, Gloucestershire.

The Annual General Meeting was held in May at the Merlin Theatre, Sheffield, at which the Nominations Committee was disbanded. In December 2023 a new Nominations Committee was formed.

Following the deconsolidation of the two organisations in 2014, there is now a Guardian Director arrangement between the Society and the Rudolf Steiner Press. The Guardian Director is a director of Rudolf Steiner Press who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain. The Guardian Trustee, legally independent from the Society, is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the Amended Publishing and Licence Agreement 2014.

Related parties

The Anthroposophical Society in Great Britain exercises control over one other charity, the Anthroposophical Association Limited, which has identical objectives and carries out particular aspects of the charity's work connected with the running of Rudolf Steiner House. The Anthroposophical Society may financially support the activities of the Association in pursuance of their joint charitable objects.

Risk management

The Trustees have reviewed the risks facing the charity during this period. The group Risk Register has been reviewed regularly, and steps taken to mitigate any perceived risks. Following on from last year, the Society has continued to undertake significant reviews of its operation, particularly in the areas of financial management, internal governance, and communication.

Data protection

The Society's records are held on an electronic database which may be accessed by authorized staff. In the course of 2019 there have been further significant up-dates and improvements in the system recording and tracking membership contributions. Procedures for ensuring the security of members' personal information were reviewed and updated and there are on-going improvements in this area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

220480

Principal address

Rudolf Steiner House
35 Park Road
London
NW1 6XT

Trustees
Ms M Van Boeschoten
Mr S H Blaxland-de Lange
Dr R S Bunzl (appointed 20/5/23)
Mr. A M Locher
Mrs M A Edwards
Mrs A Reynolds Retired Teacher
Mrs C T A Bryan Publicity director
Mr W B Forward

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Bankers
Triodos Bank
Deanery Road
Bristol
BS1 5AS

Solicitors
Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

PERSONAL VIEWS
The Society attempts at all times to emphasise that it holds no particular view or political stance on any exoteric issues; nor are any of its members' views to be held to be those of the Society. Council members regularly review publication of articles by members for public dissemination.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 26/5/2024 and signed on its behalf by:

M. G Van Boeschoten

Ms M Van Boeschoten - Trustee

Opinion

We have audited the financial statements of Anthroposophical Society in Great Britain Consolidated (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the company and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We accessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the companies banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagements team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 20/5/2024

Anthroposophical Society in Great Britain Consolidated

Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, Legacies and Members contributions	2	1,001,805	-	1,001,805	998,353
Charitable activities	5				
Theatre and room hire		85,000	-	85,000	-
Other trading activities	3	780,024	-	780,024	678,971
Investment income	4	4,462	-	4,462	1,481
Other income		48,000	-	48,000	161,404
Total		1,919,291	-	1,919,291	1,840,209
EXPENDITURE ON					
Charitable activities	6				
Grants		170,281	-	170,281	156,323
Conferences and events		201,444	-	201,444	117,839
Theatre and room hire		250,288	-	250,288	149,964
Bookshop		50,865	-	50,865	98,943
Library		2,301	-	2,301	1,468
Catering		127,556	-	127,556	30,316
Other costs		88,563	-	88,563	43,812
Support costs		113,152	-	113,152	104,332
Marylebone		571,340	-	571,340	818,837
Other		-	-	-	9,661
Total		1,575,790	-	1,575,790	1,531,495
NET INCOME		343,501	-	343,501	308,714
RECONCILIATION OF FUNDS					
Total funds brought forward		12,655,382	-	12,655,382	12,346,668
TOTAL FUNDS CARRIED FORWARD		12,998,883	-	12,998,883	12,655,382

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	11,757,492	-	11,757,492	11,830,454
CURRENT ASSETS					
Stocks	14	38,706	-	38,706	19,211
Debtors	15	125,295	-	125,295	295,303
Cash at bank and in hand		1,197,361	-	1,197,361	597,847
		1,361,362	-	1,361,362	912,361
CREDITORS					
Amounts falling due within one year	16	(119,971)	-	(119,971)	(87,433)
NET CURRENT ASSETS		1,241,391	-	1,241,391	824,928
TOTAL ASSETS LESS CURRENT LIABILITIES		12,998,883	-	12,998,883	12,655,382
NET ASSETS		12,998,883	-	12,998,883	12,655,382
FUNDS	17				
Unrestricted funds:					
General fund				2,549,898	2,206,727
Revaluation reserve				10,448,655	10,448,655
Goetheanum Fund Worldwide				330	-
				12,998,883	12,655,382
TOTAL FUNDS				12,998,883	12,655,382

The financial statements were approved by the Board of Trustees and authorised for issue on 20/5/2024 and were signed on its behalf by:

M Gr Boeschoten

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Ms M Van Boeschoten - Trustee

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Cash Flow Statement
for the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	486,531	207,653
Tax paid		112,750	(142,608)
Net cash provided by operating activities		599,281	65,045
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,603)	(393,340)
Sale of tangible fixed assets		3,374	-
Interest received		4,462	1,481
Net cash provided by/(used in) investing activities		233	(391,859)
Change in cash and cash equivalents in the reporting period		599,514	(326,814)
Cash and cash equivalents at the beginning of the reporting period		597,847	924,661
Cash and cash equivalents at the end of the reporting period		1,197,361	597,847

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 December 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	343,501	308,714
Adjustments for:		
Depreciation charges	77,191	39,133
Interest received	(4,462)	(1,481)
(Increase)/decrease in stocks	(19,495)	7,837
Decrease/(increase) in debtors	57,258	(97,924)
Increase/(decrease) in creditors	32,538	(48,626)
Net cash provided by operations	486,531	207,653

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank and in hand	597,847	599,514	1,197,361
	597,847	599,514	1,197,361
Total	597,847	599,514	1,197,361

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in 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 (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011. The transition to these Financial Reporting Standards took place on 1st January 2014.

The Anthroposophical Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005) and the Charities Act 2011.

Use of estimates and judgements

When preparing the financial statements, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. The estimate that has the most significant effect relates to the pension provision.
The group is part of a multi-employer scheme and future liabilities are uncertain. The estimation of the liability in these financial statements is based on information provided by the Pension Administrator as well as expectations about future professional costs and, therefore, requires estimates and assumptions to be applied by management. The liability can vary depending on a number of factors, including the other employers within the scheme, market conditions and actuarial assumptions.

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.

Voluntary income received by way of donations and gifts to the charity is included in full in the statement of financial activities when receivable. Intangible income and gifts in kind are not included unless they represent goods or services which would have otherwise been purchased, in which case they are valued and brought in as income and the appropriate expenditure. Volunteer time is not included in the financial statements.

Income from legacies is accounted for on a receivable basis, and is recognised in full in the financial statements in the period in which the charity is notified, the amount is measurable and receipt is probable.

Members' contributions and donations are credited to the statement of financial activities in the year in which they are receivable.

Income derived from the sale of goods or services is included in the accounts net of VAT where applicable and on an accruals basis.

Restricted funds are to be used for specified purposes as laid down by the donor.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
The costs of generating funds relate to the costs incurred by the group in raising funds for the charitable work.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of management and support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

The Association occupies and owns Rudolf Steiner House, 35 Park Road, London. No depreciation is provided on the land or the original building. Freehold property are accounted for at fair value, changes in fair value are recognised in the statement of financial activities. Depreciation is provided on all other tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life.

Stocks
Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

Taxation
The charity is exempt from 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, LEGACIES AND MEMBERS CONTRIBUTIONS

	2023	2022
	£	£
Donations	1,236	10,852
Gift aid	17,892	17,238
Legacies	821,868	811,374
Members contributions	160,809	158,889
	1,001,805	998,353

continued...

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Bookshop	79,397	60,023
Theatre & Room Hire	351,653	471,925
Catering	154,926	47,594
Other income	7,532	9,458
Conferences and events	23,134	17,829
Marylebone	163,382	72,142
	780,024	678,971

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	4,462	1,481

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Theatre and room hire	85,000	-

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Grants	-	170,281	-	170,281
Conferences and events	198,874	-	2,570	201,444
Theatre and room hire	83,998	85,000	81,290	250,288
Bookshop	50,865	-	-	50,865
Library	-	-	2,301	2,301
Catering	127,556	-	-	127,556
Other costs	85,242	-	3,321	88,563
Support costs	-	-	113,152	113,152
Marylebone	571,340	-	-	571,340
	1,117,875	255,281	202,634	1,575,790

7. GRANTS PAYABLE

	2023	2022
	£	£
Grants	170,281	156,323
Theatre and room hire	85,000	-
	255,281	156,323

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

	2023	2022
	£	£
Anthroposophical Association Limited	85,000	-

continued...

8. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Conferences and events	873	1,697	-	-	2,570
Theatre and room hire	81,290	-	-	-	81,290
Library	2,301	-	-	-	2,301
Other costs	2,301	1,020	-	-	3,321
Support costs	66,196	-	15,141	31,815	113,152
	152,961	2,717	15,141	31,815	202,634

Support costs, included in the above, are as follows:

	Conferences and events	Theatre and room hire	Library
	£	£	£
Rates and water	-	-	-
Insurance	-	-	-
Light and heat	-	-	-
Telephone	-	-	-
Postage and stationery	-	-	2,301
Advertising	705	-	-
Computer	168	-	-
Repairs and maintenance	-	81,290	-
RSH refurb	-	-	-
Bank charges	1,697	-	-
Council expenses	-	-	-
Auditors' remuneration	-	-	-
AGM	-	-	-
Legal and professional fees	-	-	-
	2,570	81,290	2,301

	Other costs	Support costs	2023 Total activities	2022 Total activities
	£	£	£	£
Rates and water	-	10,292	10,292	10,494
Insurance	-	12,962	12,962	10,661
Light and heat	-	16,848	16,848	8,438
Telephone	-	2,245	2,245	2,030
Postage and stationery	-	15,154	17,455	13,651
Advertising	2,301	2,089	5,095	3,352
Computer	-	6,606	6,774	5,046
Repairs and maintenance	-	-	81,290	68,566
RSH refurb	-	-	-	24,399
Bank charges	1,020	-	2,717	1,496
Council expenses	-	15,141	15,141	9,230
Auditors' remuneration	-	20,992	20,992	21,362
AGM	-	9,682	9,682	396
Legal and professional fees	-	1,141	1,141	5,767
	3,321	113,152	202,634	184,888

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

During the year, trustees were paid a collective total of £15.140 (2022: £10,889) for reimbursement of expenses.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	486,069	319,082
Other pension costs	33,234	6,030
	519,303	325,112

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

	2023	2022
General office	2	2
House	1	1
Bookshop	2	2
Cafe	3	-
Library	1	1
Theatre	1	1
Marylebone	19	6
	29	13

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, Legacies and Members contributions	998,353	-	998,353
Other trading activities	678,971	-	678,971
Investment income	1,481	-	1,481
Other income	161,404	-	161,404
Total	1,840,209	-	1,840,209
EXPENDITURE ON			
Charitable activities			
Grants	156,323	-	156,323
Conferences and events	117,839	-	117,839
Theatre and room hire	149,964	-	149,964
Bookshop	98,943	-	98,943
Library	1,468	-	1,468
Catering	30,316	-	30,316
Other costs	43,812	-	43,812
Support costs	104,332	-	104,332
Marylebone	818,837	-	818,837
Other	9,661	-	9,661
Total	1,531,495	-	1,531,495

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
NET INCOME	308,714	-	308,714
RECONCILIATION OF FUNDS			
Total funds brought forward	12,346,668	-	12,346,668
TOTAL FUNDS CARRIED FORWARD	12,655,382	-	12,655,382

12. FINANCIAL PERFORMANCE OF THE CHARITY

These consolidated financial statements include the results of both the charity and its subsidiary, Anthroposophical Association Ltd (registered number 00209494 and charity number 220364). which undertakes the operations of Rudolf Steiner House.

The Anthroposophical Association Limited is deemed a subsidiary of The Anthroposophical Society in Great Britain, both of which have the same objects. The Anthroposophical Association carries out particular aspects of the charities' work and refurbishment of the building was financed by a loan from the Anthroposophical Society in order to further this work. The Society and the Association had 8 trustees in common at 31 December 2023.

The summary financial performance of the Anthroposophical Society in Great Britain alone is:

	2023 £	2022 £
Donations and legacies	1,000,916	998,353
Other income	23,134	17,829
Investment income	4,4626	1,481
	1,028,512	1,017,663
Expenditure on charitable activities	(393,513)	(283,826)
Net incoming resources	634,999	733,837
Loan write off		
Total funds brought forward	2,627,176	1,893,339
Total funds carried forward	3,262,175	2,627,176
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	3,262,175	2,627,176
	3,262,175	2,627,176

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023	11,534,025	153,126	420,931	12,108,082
Additions	-	7,603	-	7,603
Disposals	-	-	(3,374)	(3,374)
At 31 December 2023	11,534,025	160,729	417,557	12,112,311
DEPRECIATION				
At 1 January 2023	-	110,884	166,744	277,628
Charge for year	-	4,150	73,041	77,191
At 31 December 2023	-	115,034	239,785	354,819
NET BOOK VALUE				
At 31 December 2023	11,534,025	45,695	177,772	11,757,492
At 31 December 2022	11,534,025	42,242	254,187	11,830,454

All tangible assets are owned by The Anthroposophical Association Ltd and are used for direct charitable purposes.

The Freehold Property (Rudolf Steiner House) is stated at a revalued amount, being its fair value at the date of the last revaluation. The property was valued at £10 million at Market Value as at 11 November 2015 by Dunsin Surveyors. It was also valued at £14,480,000 as at 27 May 2015 which is an estimate of its replacement cost by Cunningham & Lindsey, and valued again at £11,459,640 as at 24 January 2017 by Alan & Thomas Insurance Brokers Ltd / LV Insurance. All valuations were carried out by firms of professional valuers. The Trustees are satisfied that the latest valuation accurately reflects the current market value of the property.

14. STOCKS

	2023 £	2022 £
Stocks	38,706	19,211

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	57,738	78,978
Tax	65,892	178,642
VAT	-	37,518
Prepayments	1,665	165
	125,295	295,303

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	42,545	65,958
Taxation and social security	55,360	10,664
Other creditors	22,066	10,811
	119,971	87,433

17. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	Transfers between funds	At 31/12/23
	£	£	£	£
Unrestricted funds				
General fund	2,206,727	343,501	(330)	2,549,898
Revaluation reserve	10,448,655	-	-	10,448,655
Goetheanum Fund Worldwide	-	-	330	330
	12,655,382	343,501	-	12,998,883
TOTAL FUNDS	12,655,382	343,501	-	12,998,883

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,919,291	(1,575,790)	343,501
TOTAL FUNDS	1,919,291	(1,575,790)	343,501

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	1,898,013	308,714	2,206,727
Revaluation reserve	10,448,655	-	10,448,655
	12,346,668	308,714	12,655,382
TOTAL FUNDS	12,346,668	308,714	12,655,382

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,840,209	(1,531,495)	308,714
TOTAL FUNDS	1,840,209	(1,531,495)	308,714

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	1,898,013	652,215	(330)	2,549,898
Revaluation reserve	10,448,655	-	-	10,448,655
Goetheanum Fund Worldwide	-	-	330	330
	12,346,668	652,215	-	12,998,883
TOTAL FUNDS	12,346,668	652,215	-	12,998,883

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,759,500	(3,107,285)	652,215
TOTAL FUNDS	3,759,500	(3,107,285)	652,215

All restricted funds are held in cash.

18. RELATED PARTY DISCLOSURES

Simon Blaxland-de Lange is a Trustee of Rudolf Steiner Press and is the Guardian Director. The Guardian Director is a director of Rudolf Steiner Press (RSP) who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain (and therefore also by the Directors of the Anthroposophical Association). The Guardian Director is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the new Amended Publishing and Licence Agreement 2014. There were no transactions with Rudolf Steiner Press during the year.

19. RUDOLF STEINER PRESS

The Anthroposophical Society was able to exert control over the Rudolf Steiner Press (registered charity 1013276, company limited by guarantee registered in England and Wales number 2674042) as the Society had the ability to remove or appoint the trustees of the Press, however, it relinquished this control during 2014 and on the grounds of materiality the press has been deconsolidated as of 1.1.2014.

An unsecured interest free loan of £74,105 was made by the Society to the Rudolf Steiner Press. The loan is only repayable in the event of the Press being wound up. As in previous years receipt is currently considered unlikely and is not recognised as receivable in the accounts of the Society.

Detailed Statement of Financial Activities for the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations, Legacies and Members contributions		
Donations	1,236	10,852
Gift aid	17,892	17,238
Legacies	821,868	811,374
Members contributions	160,809	158,889
	1,001,805	998,353
Other trading activities		
Bookshop	79,397	60,023
Theatre & Room Hire	351,653	471,925
Catering	154,926	47,594
Other income	7,532	9,458
Conferences and events	23,134	17,829
Marylebone	163,382	72,142
	780,024	678,971
Investment income		
Deposit account interest	4,462	1,481
Charitable activities		
Grants	85,000	-
Other income		
Theatre tax relief	48,000	161,404
Total incoming resources	1,919,291	1,840,209
EXPENDITURE		
Charitable activities		
Wages	486,069	319,082
Pensions	33,234	6,030
Opening stock	19,211	27,048
Purchases	125,374	87,449
Closing stock	(38,706)	(19,211)
Royalties	-	1,547
Postage and stationery	26,503	32,629
Conferences and events	73,750	30,343
Actors, Performers & Crew	96,755	170,744
Set, Props & Costumes	69,251	75,829
Hire	6,286	114,052
Professional & Consultancy	69,218	192,090
PR, Advertising & Marketing	44,420	83,619
General Expenses	29,319	29,900
Depreciation of tangible fixed assets	77,191	39,133
Grants for Anthroposophical Activities	135,249	69,040
Goetheanum contribution	120,032	87,283
	1,373,156	1,346,607
Support costs		
Management		
Rates and water	10,292	10,494
Carried forward	10,292	10,494

Detailed Statement of Financial Activities for the year ended 31 December 2023

	2023 £	2022 £
Management		
Brought forward	10,292	10,494
Insurance	12,962	10,661
Light and heat	16,848	8,438
Telephone	2,245	2,030
Postage and stationery	17,455	13,651
Advertising	5,095	3,352
Computer	6,774	5,046
Repairs and maintenance	81,290	68,566
RSH refurb	-	24,399
	152,961	146,637
Finance		
Bank charges	2,717	1,496
Other		
Council expenses	15,141	9,230
Governance costs		
Auditors' remuneration	20,992	21,362
AGM	9,682	396
Legal and professional fees	1,141	5,767
	31,815	27,525
Total resources expended	1,575,790	1,531,495
Net income	343,501	308,714

ANTHROPOSOPHICAL SOCIETY IN GREAT BRITAIN

England & Wales - Charity number 220480

Accounts

REGISTERED CHARITY NUMBER: 220480

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2022

for

Anthroposophical Society in Great Britain Consolidated

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Anthroposophical Society in Great Britain Consolidated

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The trustees present their report with the financial statements of the charity for the year ended 31 December 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 aims

The Anthroposophical Society in Great Britain aims to promote an understanding of anthroposophy, that is the spiritual science which arises through the writings and teachings of Rudolf Steiner. It aims to aid its development based on the needs of humanity and of the earth, and to support activity arising out of it. It sees this as having a very wide and deep public benefit, as Rudolf Steiner contributed insights into so many aspects of human endeavour and world ecology.

The Society supports and promotes research, development and the practical application of the work of Rudolf Steiner in the fields of education, meditation, agriculture, the arts, science, religion, philosophy, social science and organisational development, medicine and welfare - primarily, but not exclusively, in Great Britain. It supports the School of Spiritual Science and its activities and holds a wide variety of seminars, exhibitions and cultural events covering a diverse range of subjects for the benefit of its members and the wider public.

The Society's office is located at Rudolf Steiner House and all the trustees of the Society are also the trustees of the Anthroposophical Association, which manages and runs Rudolf Steiner House.

The Society circulates a newsletter four times a year in order to inform members of anthroposophical activities held throughout the country.

The Society makes grants to support activities in accordance with its charitable aims and objectives. Grants usually cover a wide range of subjects, like scientific, medical, educational and artistic work, speech, drama, eurythmy, biodynamic farming, youth work and many more. The grant process is currently managed by the Trustees in the place of a nominated grants committee, whilst a revision of grant making procedures is underway.

An annual contribution was granted during 2022 to the General Anthroposophical Society (GAS) at the Goetheanum, Switzerland for unrestricted use.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Society events, including conferences and the AGM, fully resumed this year after the Covid lockdowns.

The annual Society Summer Conference for members and the wider public, postponed for the last two years due to Covid, took place at Emerson College in August, as did the School of Spiritual Science conference, also at Emerson College. Two weekend conferences with invited guest speakers from the Goetheanum, Switzerland took place at Rudolf Steiner House, as well as several national conferences on anthroposophical themes open to members and the general public.

A meeting for coordinators working in the different professional Sections, together with class holders of the School of Spiritual Science, was held at Rudolf Steiner House in November. Effective working of the School is seen as essential to bringing anthroposophy to the public in new and relevant ways appropriate to the needs of today. The principal aim of the meeting was to focus on the relationship of the School to the different work fields of the Sections and develop colleagueship between the section coordinators and the class holders.

This year, the Society continued to support the publishing of a comprehensive catalogue of anthroposophical literature in English.

The Society continues with its close working relationship with the GAS. Our General Secretary is a member of the extended board and this year attended in-person monthly board meetings at the Goetheanum.

FINANCIAL REVIEW

Principal funding sources

The Society's main income is derived from membership contributions, legacies and donations and rental income from RSH. The trustees continuously review and implement new initiatives, policies and procedures to maximise the use of the house and the income it creates, whilst trying to minimise the expenditure of running it. This year we received notification of some further legacies.

FINANCIAL REVIEW

Reserves policy

The trustees' Reserves Policy is to hold a minimum of unrestricted cash reserves at any given time of £500,000.

On 31st December 2022 the Society held cash reserves of £598,000.

The Reserves Policy is reviewed annually. The next review is due in June 2023.

FUTURE PLANS

The Trustees undertake regular reviews of their principal areas of focus, assessing progress and highlighting areas for future development. Support for the work of the Sections of the School of Spiritual Science will continue to be a priority for 2023. Supporting cultural and artistic activities and engaging with and supporting institutions inspired by anthroposophy are all on-going priorities for 2023. The trustees will also continue to support the work of the theatre at Rudolf Steiner House, launched in September 2022 as the Marylebone Theatre, with its public programme of theatre, music, eurythmy (an art of movement inaugurated by Rudolf Steiner) and spoken word performances, as well as nurturing its Youth Theatre.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning future activities. The Society will continue to pursue its objectives in the future, both through improving present established strategies and through developing new ones.

The Trustees will undertake refresher Governance training for charity trustees, as well as training in Diversity and Inclusion together with the staff of Rudolf Steiner House.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established under a Deed of Trust, which established its objectives and powers, and is governed under its Statutes, Rules and Bye-laws. The Anthroposophical Society in Great Britain is a Group of the General Anthroposophical Society, which has its seat of activity at the Goetheanum in Dornach-bei-Basel, Switzerland.

Its aim is twofold:

(1) To secure and sustain the ASinGB's viability and future.

(2) To give reassurance to the general public that the ASinGB, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

Tight financial controls on the extent of the running of the society and its charitable aims funding and reporting have been exercised. The accounts of the Anthroposophical Association are consolidated with those of the Society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In accordance with the Bye-laws, the Council of Trustees should consist of not more than 9 members. Following a change of bye-law at the 2015 Annual General Meeting, at every AGM one third of the Council of Trustees or, if their number be not a multiple of three, the number nearest one third, retire by rotation. The General Secretary and the Hon. Treasurer are additional members ex officio. Two persons may share the office of General Secretary. Council members are appointed through a process of nomination by members, selection and affirmation. All policy decisions are taken in full council. Subgroups of Council are formed and mandated for specific tasks. The Council assesses its training needs and this is provided as required.

In the autumn of each year a meeting of members of Anthroposophical Groups and Anthroposophical Initiatives from around Britain proposes a group of between 5 and 7 members to form a Nominations Committee. This Committee receives nominations for prospective Council Members from individual members of the Society, interviews nominees, and assesses their suitability in the light of the requirements of the Council and membership. It also checks whether candidates meet statutory requirements. Selected candidates are then required to present themselves to the members at the AGM, where an affirmation process is undertaken.

Since 2010, the procedure for the appointment of the Hon. Treasurer has been through nomination by 3 members, then approval by a majority of Council, followed by affirmation by the members at the AGM. At the AGM in 2009 a motion was passed establishing this procedure. The appointment is for three years.

In 2013, the appointment of the General Secretary was through nomination by members, then short-listing and final selection by an electoral college made up of representatives of registered study groups from around the country. The selected candidate was then put forward for affirmation by the members at the AGM and was reaffirmed at the last AGM in 2021.

In 2022, the Council met regularly at Rudolf Steiner House and held its annual retreat in Edge, Gloucestershire.

The Annual General Meeting was held in May at Rudolf Steiner House, at which the Nominations Committee was disbanded. In December 2022 a new Nominations Committee was formed.

Following the deconsolidation of the two organisations in 2014, there is now a Guardian Director arrangement between the Society and the Rudolf Steiner Press. The Guardian Director is a director of Rudolf Steiner Press who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain. The Guardian Trustee, legally independent from the Society, is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the Amended Publishing and Licence Agreement 2014.

Key management remuneration

The key managerial post during the year was held by Doris Bailiss. Her remuneration is set in accordance with the Charity's salary policy linked to the Consumer Price Index.

Related parties

The Anthroposophical Society in Great Britain exercises control over one other charity, the Anthroposophical Association Limited, which has identical objectives and carries out particular aspects of the charity's work connected with the running of Rudolf Steiner House. The Anthroposophical Society may financially support the activities of the Association in pursuance of their joint charitable objects.

Risk management

The Trustees have reviewed the risks facing the charity during this period. The group Risk Register has been reviewed regularly, and steps taken to mitigate any perceived risks. Following on from last year, the Society has continued to undertake significant reviews of its operation, particularly in the areas of financial management, internal governance, and communication.

Data protection

The Society's records are held on an electronic database which may be accessed by authorized staff. In the course of 2019 there have been further significant up-dates and improvements in the system recording and tracking membership contributions. Procedures for ensuring the security of members' personal information were reviewed and updated and there are on-going improvements in this area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

220480

Principal address
Rudolf Steiner House
35 Park Road
London
NW1 6XT

Trustees
Ms M Van Boeschoten
Mr S H Blaxland-de Lange
Mr. A M Locher
Mrs M A Edwards
Mrs A Reynolds Retired Teacher
Mrs C T A Bryan Publicity director
Mr W B Forward (appointed 9/12/22)

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Bankers
Triodos Bank
Deanery Road
Bristol
BS1 5AS

Solicitors
Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

PERSONAL VIEWS
The Society attempts at all times to emphasise that it holds no particular view or political stance on any exoteric issues; nor are any of its members' views to be held to be those of the Society. Council members regularly review publication of articles by members for public dissemination.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 16 June 2023 and signed on its behalf by:

M.G Boeschoten

Ms M Van Boeschoten - Trustee

Report of the Independent Auditors to the Trustees of Anthroposophical Society in Great Britain Consolidated

Opinion

We have audited the financial statements of Anthroposophical Society in Great Britain Consolidated (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the company and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We accessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtain an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the companies banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagements team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of Anthroposophical Society in Great Britain Consolidated

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

16 June 2023

Anthroposophical Society in Great Britain Consolidated

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, Legacies and Members contributions	2	998,353	-	998,353	497,973
Other trading activities	3	678,971	-	678,971	319,530
Investment income	4	1,481	-	1,481	656
Other income		161,404	-	161,404	-
Total		1,840,209	-	1,840,209	818,159
EXPENDITURE ON					
Charitable activities	5				
Grants		156,323	-	156,323	164,871
Conferences and events		117,839	-	117,839	122,140
Theatre and room hire		149,964	-	149,964	127,188
Bookshop		98,943	-	98,943	36,001
Library		1,468	-	1,468	815
Catering		30,316	-	30,316	554
Other costs		43,812	-	43,812	-
Support costs		104,332	-	104,332	134,068
Marylebone		818,837	-	818,837	-
Other		9,661	-	9,661	12,652
Total		1,531,495	-	1,531,495	598,289
NET INCOME		308,714	-	308,714	219,870
RECONCILIATION OF FUNDS					
Total funds brought forward		12,346,668	-	12,346,668	12,126,798
TOTAL FUNDS CARRIED FORWARD		12,655,382	-	12,655,382	12,346,668

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	11,830,454	-	11,830,454	11,476,246
CURRENT ASSETS					
Stocks	13	19,211	-	19,211	27,048
Debtors	14	295,303	-	295,303	54,771
Cash at bank and in hand		597,847	-	597,847	924,661
		912,361	-	912,361	1,006,480
CREDITORS					
Amounts falling due within one year	15	(87,433)	-	(87,433)	(136,058)
NET CURRENT ASSETS		824,928	-	824,928	870,422
TOTAL ASSETS LESS CURRENT LIABILITIES		12,655,382	-	12,655,382	12,346,668
NET ASSETS		12,655,382	-	12,655,382	12,346,668
FUNDS	16				
Unrestricted funds:					
General fund				2,206,727	1,898,013
Revaluation reserve				10,448,655	10,448,655
				12,655,382	12,346,668
TOTAL FUNDS				12,655,382	12,346,668

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2023 and were signed on its behalf by:

M.A Boeschoten

Ms M Van Boeschoten - Trustee

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Cash Flow Statement for the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	207,653	348,043
Tax paid		(142,608)	(17,685)
Net cash provided by operating activities		65,045	330,358
Cash flows from investing activities			
Purchase of tangible fixed assets		(393,340)	(9,238)
Interest received		1,481	656
Net cash used in investing activities		(391,859)	(8,582)
Change in cash and cash equivalents in the reporting period		(326,814)	321,776
Cash and cash equivalents at the beginning of the reporting period		924,661	602,885
Cash and cash equivalents at the end of the reporting period		597,847	924,661

The notes form part of these financial statements

Notes to the Cash Flow Statement for the year ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	308,714	219,870
Adjustments for:		
Depreciation charges	39,133	7,522
Interest received	(1,481)	(656)
Decrease in stocks	7,837	9,439
(Increase)/decrease in debtors	(97,924)	116,883
Decrease in creditors	(48,626)	(5,015)
Net cash provided by operations	207,653	348,043

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22 £	Cash flow £	At 31/12/22 £
Net cash			
Cash at bank and in hand	924,661	(326,814)	597,847
	924,661	(326,814)	597,847
Total	924,661	(326,814)	597,847

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in 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 (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011. The transition to these Financial Reporting Standards took place on 1st January 2014.

The Anthroposophical Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005) and the Charities Act 2011.

Use of estimates and judgements

When preparing the financial statements, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. The estimate that has the most significant effect relates to the pension provision.
The group is part of a multi-employer scheme and future liabilities are uncertain. The estimation of the liability in these financial statements is based on information provided by the Pension Administrator as well as expectations about future professional costs and, therefore, requires estimates and assumptions to be applied by management. The liability can vary depending on a number of factors, including the other employers within the scheme, market conditions and actuarial assumptions.

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.

Voluntary income received by way of donations and gifts to the charity is included in full in the statement of financial activities when receivable. Intangible income and gifts in kind are not included unless they represent goods or services which would have otherwise been purchased, in which case they are valued and brought in as income and the appropriate expenditure. Volunteer time is not included in the financial statements.

Income from legacies is accounted for on a receivable basis, and is recognised in full in the financial statements in the period in which the charity is notified, the amount is measurable and receipt is probable.

Members' contributions and donations are credited to the statement of financial activities in the year in which they are receivable.

Income derived from the sale of goods or services is included in the accounts net of VAT where applicable and on an accruals basis.

Restricted funds are to be used for specified purposes as laid down by the donor.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
The costs of generating funds relate to the costs incurred by the group in raising funds for the charitable work.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of management and support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

The Association occupies and owns Rudolf Steiner House, 35 Park Road, London. No depreciation is provided on the land or the original building. Freehold property are accounted for at fair value, changes in fair value are recognised in the statement of financial activities. Depreciation is provided on all other tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life.

Stocks
Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

Taxation
The charity is exempt from 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, LEGACIES AND MEMBERS CONTRIBUTIONS

	2022	2021
	£	£
Donations	10,852	2,229
Gift aid	17,238	17,685
Legacies	811,374	312,000
Members contributions	158,889	166,059
	998,353	497,973

continued...

3. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Bookshop	60,023	18,831
Theatre & Room Hire	471,925	219,472
Catering	47,594	1,151
Other income	9,458	65,286
Conferences and events	17,829	14,790
Marylebone	72,142	-
	678,971	319,530

4. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	1,481	656

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Grants	-	156,323	-	156,323
Conferences and events	116,801	-	1,038	117,839
Theatre and room hire	81,398	-	68,566	149,964
Bookshop	98,943	-	-	98,943
Library	1,468	-	-	1,468
Catering	30,316	-	-	30,316
Other costs	42,686	-	1,126	43,812
Support costs	(165)	-	104,497	104,332
Marylebone	818,837	-	-	818,837
	1,190,284	156,323	175,227	1,521,834

6. GRANTS PAYABLE

	2022 £	2021 £
Grants	156,323	164,871

7. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	-	9,230	431	9,661
Conferences and events	668	370	-	-	1,038
Theatre and room hire	68,566	-	-	-	68,566
Other costs	-	1,126	-	-	1,126
Support costs	77,403	-	-	27,094	104,497
	146,637	1,496	9,230	27,525	184,888

continued...

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Other resources expended £	Conferences and events £	Theatre and room hire £
Rates and water	-	-	-
Insurance	-	-	-
Light and heat	-	-	-
Telephone	-	-	-
Postage and stationery	-	-	-
Advertising	-	668	-
Computer	-	-	-
Repairs and maintenance	-	-	68,566
RSH refurb	-	-	-
Bank charges	-	370	-
Council expenses	9,230	-	-
Auditors' remuneration	-	-	-
AGM	396	-	-
Legal and professional fees	35	-	-
	9,661	1,038	68,566

	Other costs £	Support costs £	2022 Total activities £	2021 Total activities £
Rates and water	-	10,494	10,494	4,636
Insurance	-	10,661	10,661	11,576
Light and heat	-	8,438	8,438	9,597
Telephone	-	2,030	2,030	1,648
Postage and stationery	-	13,651	13,651	3,763
Advertising	-	2,684	3,352	3,405
Computer	-	5,046	5,046	4,129
Repairs and maintenance	-	-	68,566	51,440
RSH refurb	-	24,399	24,399	43,259
Bank charges	1,126	-	1,496	740
Council expenses	-	-	9,230	10,551
Auditors' remuneration	-	21,362	21,362	19,137
AGM	-	-	396	947
Legal and professional fees	-	5,732	5,767	3,962
	1,126	104,497	184,888	168,790

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

During the year, 6 trustees were paid a total of £10,889 (2021: £10,551) for reimbursement of expenses.

continued...

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	319,082	149,910
Other pension costs	6,030	4,455
	325,112	154,365

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

	2022	2021
General office	2	2
House	1	2
Bookshop	2	1
Library	1	2
Theatre	1	1
Marylebone	6	-
	13	8

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, Legacies and Members contributions	497,973	-	497,973
Other trading activities	319,530	-	319,530
Investment income	656	-	656
Total	818,159	-	818,159
EXPENDITURE ON			
Charitable activities			
Grants	164,871	-	164,871
Conferences and events	122,140	-	122,140
Theatre and room hire	127,188	-	127,188
Bookshop	36,001	-	36,001
Library	815	-	815
Catering	554	-	554
Support costs	134,068	-	134,068
Other	12,652	-	12,652
Total	598,289	-	598,289
NET INCOME	219,870	-	219,870
RECONCILIATION OF FUNDS			
Total funds brought forward	12,126,798	-	12,126,798
TOTAL FUNDS CARRIED FORWARD	12,346,668	-	12,346,668

continued...

11. FINANCIAL PERFORMANCE OF THE CHARITY

These consolidated financial statements include the results of both the charity and its subsidiary, Anthroposophical Association Ltd (registered number 00209494 and charity number 220364). which undertakes the operations of Rudolf Steiner House.

The Anthroposophical Association Limited is deemed a subsidiary of The Anthroposophical Society in Great Britain, both of which have the same objects. The Anthroposophical Association carries out particular aspects of the charities' work and refurbishment of the building was financed by a loan from the Anthroposophical Society in order to further this work. The Society and the Association had 6 trustees in common at 31 December 2022.

The summary financial performance of the Anthroposophical Society in Great Britain alone is:

	2022	2021
	£	£
Donations and legacies	998,353	497,974
Other income	17,829	14,790
Investment income	1,481	656
	1,017,663	513,420
Expenditure on charitable activities	(283,826)	(299,664)
Net incoming resources	733,837	213,756
Loan write off		
Total funds brought forward	1,893,339	1,679,583
Total funds carried forward	2,627,176	1,893,339
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	1,893,339	1,679,583
	1,893,339	1,679,583

12. TANGIBLE FIXED ASSETS

	Freehold property	Plant and machinery	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 January 2022	11,459,640	112,930	142,172	11,714,742
Additions	74,385	40,196	278,759	393,340
At 31 December 2022	11,534,025	153,126	420,931	12,108,082
DEPRECIATION				
At 1 January 2022	-	105,745	132,751	238,496
Charge for year	-	5,139	33,993	39,132
At 31 December 2022	-	110,884	166,744	277,628
NET BOOK VALUE				
At 31 December 2022	11,534,025	42,242	254,187	11,830,454
At 31 December 2021	11,459,640	7,185	9,421	11,476,246

All tangible assets are owned by The Anthroposophical Association Ltd and are used for direct charitable purposes.

continued...

12. TANGIBLE FIXED ASSETS - continued

The Freehold Property (Rudolf Steiner House) is stated at a revalued amount, being its fair value at the date of the last revaluation. The property was valued at £10 million at Market Value as at 11 November 2015 by Dunsin Surveyors. It was also valued at £14,480,000 as at 27 May 2015 which is an estimate of its replacement cost by Cunningham & Lindsey, and valued again at £11,459,640 as at 24 January 2017 by Alan & Thomas Insurance Brokers Ltd / LV Insurance. All valuations were carried out by firms of professional valuers. The Trustees are satisfied that the latest valuation accurately reflects the current market value of the property.

13. STOCKS

	2022	2021
	£	£
Stocks	19,211	27,048

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	78,978	8,191
Tax	178,642	36,034
VAT	37,518	-
Prepayments	165	10,546
	295,303	54,771

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	65,958	33,065
Taxation and social security	10,664	5,912
Other creditors	10,811	97,081
	87,433	136,058

16. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	1,898,013	308,714	2,206,727
Revaluation reserve	10,448,655	-	10,448,655
	12,346,668	308,714	12,655,382
TOTAL FUNDS	12,346,668	308,714	12,655,382

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,840,209	(1,531,495)	308,714
TOTAL FUNDS	1,840,209	(1,531,495)	308,714

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	1,678,143	219,870	1,898,013
Revaluation reserve	10,448,655	-	10,448,655
	12,126,798	219,870	12,346,668
TOTAL FUNDS	12,126,798	219,870	12,346,668

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	818,159	(598,289)	219,870
TOTAL FUNDS	818,159	(598,289)	219,870

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	1,678,143	528,584	2,206,727
Revaluation reserve	10,448,655	-	10,448,655
	12,126,798	528,584	12,655,382
TOTAL FUNDS	12,126,798	528,584	12,655,382

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,658,368	(2,129,784)	528,584
TOTAL FUNDS	2,658,368	(2,129,784)	528,584

All restricted funds are held in cash.

continued...

17. RELATED PARTY DISCLOSURES

Simon Blaxland-de Lange is a Trustee of Rudolf Steiner Press and is the Guardian Director. The Guardian Director is a director of Rudolf Steiner Press (RSP) who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain (and therefore also by the Directors of the Anthroposophical Association). The Guardian Director is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the new Amended Publishing and Licence Agreement 2014. There were no transactions with Rudolf Steiner Press during the year.

18. RUDOLF STEINER PRESS

The Anthroposophical Society was able to exert control over the Rudolf Steiner Press (registered charity 1013276, company limited by guarantee registered in England and Wales number 2674042) as the Society had the ability to remove or appoint the trustees of the Press, however, it relinquished this control during 2014 and on the grounds of materiality the press has been deconsolidated as of 1.1.2014.

An unsecured interest free loan of £74,105 was made by the Society to the Rudolf Steiner Press. The loan is only repayable in the event of the Press being wound up. As in previous years receipt is currently considered unlikely and is not recognised as receivable in the accounts of the Society.

Anthroposophical Society in Great Britain Consolidated

Detailed Statement of Financial Activities for the year ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations, Legacies and Members contributions		
Donations	10,852	2,229
Gift aid	17,238	17,685
Legacies	811,374	312,000
Members contributions	158,889	166,059
	998,353	497,973
Other trading activities		
Bookshop	60,023	18,831
Theatre & Room Hire	471,925	219,472
Catering	47,594	1,151
Other income	9,458	65,286
Conferences and events	17,829	14,790
Marylebone	72,142	-
	678,971	319,530
Investment income		
Deposit account interest	1,481	656
Other income		
Theatre tax relief	161,404	-
Total incoming resources	1,840,209	818,159
EXPENDITURE		
Charitable activities		
Wages	319,082	149,910
Pensions	6,030	4,455
Opening stock	27,048	36,487
Purchases	87,449	22,662
Closing stock	(19,211)	(27,048)
Royalties	1,547	8,823
Postage and stationery	32,629	31,792
Conferences and events	30,343	30,025
Actors, Performers & Crew	170,744	-
Set, Props & Costumes	75,829	-
Hire	114,052	-
Professional & Consultancy	192,090	-
PR, Advertising & Marketing	83,619	-
Travel	6,786	-
General Expenses	23,114	-
Depreciation of tangible fixed assets	39,133	7,522
Grants for Anthroposophical Activities	69,040	69,575
Goetheanum contribution	87,283	95,296
	1,346,607	429,499
Support costs		
Management		
Rates and water	10,494	4,636
Insurance	10,661	11,576
Carried forward	21,155	16,212

Anthroposophical Society in Great Britain Consolidated

Detailed Statement of Financial Activities for the year ended 31 December 2022

	2022 £	2021 £
Management		
Brought forward	21,155	16,212
Light and heat	8,438	9,597
Telephone	2,030	1,648
Postage and stationery	13,651	3,763
Advertising	3,352	3,405
Computer	5,046	4,129
Repairs and maintenance	68,566	51,440
RSH refurb	24,399	43,259
	146,637	133,453
Finance		
Bank charges	1,496	740
Other		
Council expenses	9,230	10,551
Governance costs		
Auditors' remuneration	21,362	19,137
AGM	396	947
Legal and professional fees	5,767	3,962
	27,525	24,046
Total resources expended	1,531,495	598,289
Net income	308,714	219,870

ANTHROPOSOPHICAL SOCIETY IN GREAT BRITAIN

England & Wales - Charity number 220480

Accounts

REGISTERED CHARITY NUMBER: 220480

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2021

for

Anthroposophical Society in Great Britain Consolidated

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
4 Paradise Crescent
Paradise Road
Penmaenmawr
Conwy
LL34 6AR

Anthroposophical Society in Great Britain Consolidated

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Anthroposophical Society in Great Britain Consolidated

Report of the Trustees for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 aims

The Anthroposophical Society in Great Britain aims to promote an understanding of anthroposophy, that is the spiritual science which arises through the writings and teachings of Rudolf Steiner. It aims to aid its development based on the needs of humanity and of the earth, and to support activity arising out of it. It sees this as having a very wide and deep public benefit, as Rudolf Steiner contributed insights into so many aspects of human endeavour and world ecology.

The Society supports and promotes research, development and the practical application of the work of Rudolf Steiner in the fields of education, meditation, agriculture, the arts, science, religion, philosophy, social science and organisational development, medicine and welfare - primarily, but not exclusively, in Great Britain. It supports the School of Spiritual Science and its activities and holds a wide variety of seminars, exhibitions and cultural events covering a diverse range of subjects for the benefit of its members and the wider public.

The Society's office is located at Rudolf Steiner House and all the trustees of the Society are also the trustees of the Anthroposophical Association, which manages and runs Rudolf Steiner House.

The Society circulates a newsletter four times a year in order to inform members of anthroposophical activities held throughout the country.

The Society makes grants to support activities in accordance with its charitable aims and objectives. Grants usually cover a wide range of subjects, like scientific, medical, educational and artistic work, speech, drama, eurythmy, biodynamic farming, youth work and many more. The grant process is currently managed by the Trustees in the place of a nominated grants committee, whilst a revision of grant making procedures is underway.

10% of legacy income during 2021 was granted to the General Anthroposophical Society (GAS) at the Goetheanum, Switzerland in addition to regular annual contributions for unrestricted use.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Owing to the second year of lockdowns due to the pandemic, some events which would normally take place throughout the year were either cancelled or were offered as online events.

The annual Society Summer Conference, open to members and the wider public, was postponed for the second year due to Covid, but the School of Spiritual Science conference took place in August 2021 at Rudolf Steiner House.

Regular meetings for coordinators working in the different professional Sections of the School of Spiritual Science were held online. Effective working of the School is seen as essential to bringing anthroposophy to the public in new and relevant ways appropriate to the needs of today. The principal aim of the meetings was to focus on the different work fields of the Sections of the School and develop colleagueship between the section coordinators and the trustees.

The Society aims to support the publishing of a comprehensive catalogue of anthroposophical literature in English.

The Society continues with its close working relationship with the GAS. Our General Secretary is now a member of the extended board and attended monthly board meetings at the Goetheanum, this year mainly via zoom

FINANCIAL REVIEW

Principal funding sources

The Society's main income is derived from membership contributions, legacies and donations and rental income from RSH. The trustees continuously review and implement new initiatives, policies and procedures to maximise the use of the house and the income it creates, whilst trying to minimise the expenditure of running it. This year we received notification of some further legacies.

FINANCIAL REVIEW

Reserves policy

The trustees' Reserves Policy is to hold a minimum of unrestricted cash reserves at any given time of £500,000.

At 31st December 2021 the Society held cash reserves of £843,112.

The Reserves Policy is reviewed annually. The next review is due in May 2022.

FUTURE PLANS

The Trustees undertake regular reviews of their principal areas of focus, assessing progress and highlighting areas for future development. Support, both financial and organisational, for the work of the Sections of the School of Spiritual Science will continue to be a priority for 2022. Supporting cultural and artistic activities and engaging with and supporting institutions inspired by anthroposophy are all on-going priorities for 2022, with a special emphasis on cultural and artistic work (including Eurythmy, an art of movement inaugurated by Rudolf Steiner) with the support of our new Creative Director who was appointed in April 2021. A main priority in 2022 will be to launch our theatre as the Marylebone Theatre with a programme of theatre, music, dance, eurythmy and spoken word performances as well as developing a Youth Theatre. We will also continue to support the Waldorf Steiner schools movement in Great Britain.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning future activities. The Society will continue to pursue its objectives in the future, both through improving present established strategies and through developing new ones.

The Trustees will undertake refresher Governance training for charity trustees, as well as training in Diversity and Inclusion together with the staff of Rudolf Steiner House.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was established under a Deed of Trust, which established its objectives and powers, and is governed under its Statutes, Rules and Bye-laws. The Anthroposophical Society in Great Britain is a Group of the General Anthroposophical Society, which has its seat of activity at the Goetheanum in Dornach-bei-Basel, Switzerland.

Its aim is twofold:

(1) To secure and sustain the ASinGB's viability and future.

(2) To give reassurance to the general public that the ASinGB, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

Tight financial controls on the extent of the running of the society and its charitable aims funding and reporting have been exercised. The accounts of the Anthroposophical Association are consolidated with those of the Society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In accordance with the Bye-laws, the Council of Trustees should consist of not more than 9 members. Following a change of bye-law at the 2015 Annual General Meeting, at every AGM one third of the Council of Trustees or, if their number be not a multiple of three, the number nearest one third, retire by rotation. The General Secretary and the Hon. Treasurer are additional members ex officio. Two persons may share the office of General Secretary. Council members are appointed through a process of nomination by members, selection and affirmation. All policy decisions are taken in full council. Subgroups of Council are formed and mandated for specific tasks. The Council assesses its training needs and this is provided as required.

In the autumn of each year a meeting of members of Anthroposophical Groups and Anthroposophical Initiatives from around Britain proposes a group of between 5 and 7 members to form a Nominations Committee. This Committee receives nominations for prospective Council Members from individual members of the Society, interviews nominees, and assesses their suitability in the light of the requirements of the Council and membership. It also checks whether candidates meet statutory requirements. Selected candidates are then required to present themselves to the members at the AGM, where an affirmation process is undertaken.

Since 2010, the procedure for the appointment of the Hon. Treasurer has been through nomination by 3 members, then approval by a majority of Council, followed by affirmation by the members at the AGM. At the AGM in 2009 a motion was passed establishing this procedure. The appointment is for three years.

In 2013, the appointment of the General Secretary was through nomination by members, then short-listing and final selection by an electoral college made up of representatives of registered study groups from around the country. The selected candidate was then put forward for affirmation by the members at the AGM and was reaffirmed at the last AGM.

In 2021, the Council met regularly, partly at Rudolf Steiner House and partly via zoom.

The Annual General Meeting, usually held in May, was postponed to 31st July due to the lockdown. In light of not having held an AGM in 2020, the 2020 Nominations Committee was not disbanded until the AGM in 2021. In November 2021 a new Nominations Committee was formed.

Following the deconsolidation of the two organisations in 2014, there is now a Guardian Director arrangement between the Society and the Rudolf Steiner Press. The Guardian Director is a director of Rudolf Steiner Press who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain. The Guardian Trustee, legally independent from the Society, is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the Amended Publishing and Licence Agreement 2014

Key management remuneration

The key managerial post during the year was held by Doris Bailiss, General Manager. Her remuneration is set in accordance with the Charity's salary policy linked to the Consumer Price Index.

Related parties

The Anthroposophical Society in Great Britain exercises control over one other charity, the Anthroposophical Association Limited, which has identical objectives and carries out particular aspects of the charity's work connected with the running of Rudolf Steiner House. The Anthroposophical Society may financially support the activities of the Association in pursuance of their joint charitable objects.

Risk management

The Trustees have reviewed the risks facing the charity during this period. The group Risk Register has been reviewed regularly, and steps taken to mitigate any perceived risks. Following on from last year, the Society has continued to undertake significant reviews of its operation, particularly in the areas of financial management, internal governance, and communication.

Data protection

The Society's records are held on an electronic database which may be accessed by authorized staff. In the course of 2019 there have been further significant up-dates and improvements in the system recording and tracking membership contributions. Procedures for ensuring the security of members' personal information were reviewed and updated and there are on-going improvements in this area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

220480

Principal address
Rudolf Steiner House
35 Park Road
London
NW1 6XT

Trustees
Ms M Van Boeschoten
Mr S H Blaxland-de Lange
Mr. A M Locher
Mrs M A Edwards
Mr A Sanderson Retired (resigned 17/7/21)
Mrs A Reynolds Retired Teacher
Mrs C T A Bryan Publicity director

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
4 Paradise Crescent
Paradise Road
Penmaenmawr
Conwy
LL34 6AR

Bankers
Triodos Bank
Deanery Road
Bristol
BS1 5AS

Solicitors
Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

PERSONAL VIEWS
The Society attempts at all times to emphasise that it holds no particular view or political stance on any exoteric issues; nor are any of its members' views to be held to be those of the Society. Council members regularly review publication of articles by members for public dissemination.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Ms M Van Boeschoten - Trustee

Report of the Independent Auditors to the Trustees of Anthroposophical Society in Great Britain Consolidated

Opinion

We have audited the financial statements of Anthroposophical Society in Great Britain Consolidated (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Anthroposophical Society in Great Britain Consolidated

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the Auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the Auditors. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
4 Paradise Crescent
Paradise Road
Penmaenmawr
Conwy
LL34 6AR

Date: .....

Anthroposophical Society in Great Britain Consolidated

Statement of Financial Activities for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, Legacies and Members contributions	2	497,973	-	497,973	247,056
Other trading activities	3	319,530	-	319,530	190,795
Investment income	4	656	-	656	6,281
Total		818,159	-	818,159	444,132
EXPENDITURE ON					
Raising funds	5	-	-	-	1,000
Charitable activities	6				
Grants		164,871	-	164,871	163,955
Conferences and events		122,140	-	122,140	82,038
Theatre and room hire		127,188	-	127,188	94,969
Bookshop		36,001	-	36,001	17,000
Library		815	-	815	532
Catering		554	-	554	5,442
Support costs		134,068	-	134,068	1,051,025
Other		12,652	-	12,652	13,127
Total		598,289	-	598,289	1,429,088
NET INCOME/(EXPENDITURE)		219,870	-	219,870	(984,956)
RECONCILIATION OF FUNDS					
Total funds brought forward		12,126,798	-	12,126,798	13,111,754
TOTAL FUNDS CARRIED FORWARD		12,346,668	-	12,346,668	12,126,798

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	11,476,246	-	11,476,246	11,474,530
CURRENT ASSETS					
Stocks	14	27,048	-	27,048	36,487
Debtors	15	54,771	-	54,771	153,969
Cash at bank and in hand		924,661	-	924,661	602,885
		1,006,480	-	1,006,480	793,341
CREDITORS					
Amounts falling due within one year	16	(136,058)	-	(136,058)	(141,073)
NET CURRENT ASSETS		870,422	-	870,422	652,268
TOTAL ASSETS LESS CURRENT LIABILITIES		12,346,668	-	12,346,668	12,126,798
NET ASSETS		12,346,668	-	12,346,668	12,126,798
FUNDS	17				
Unrestricted funds:					
General fund				1,898,013	1,678,143
Revaluation reserve				10,448,655	10,448,655
				12,346,668	12,126,798
TOTAL FUNDS				12,346,668	12,126,798

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

.....
Ms M Van Boeschoten - Trustee

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Cash Flow Statement
for the year ended 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	348,043	(1,134,501)
Tax paid		(17,685)	504
Net cash provided by/(used in) operating activities		330,358	(1,133,997)
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,238)	-
Interest received		656	6,281
Net cash (used in)/provided by investing activities		(8,582)	6,281
Change in cash and cash equivalents in the reporting period		321,776	(1,127,716)
Cash and cash equivalents at the beginning of the reporting period		602,885	1,730,601
Cash and cash equivalents at the end of the reporting period		924,661	602,885

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Notes to the Cash Flow Statement for the year ended 31 December 2021

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

	2021	2020
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	219,870	(984,956)
Adjustments for:		
Depreciation charges	7,522	8,429
Interest received	(656)	(6,281)
Decrease in stocks	9,439	5,237
Decrease/(increase) in debtors	116,883	(100,114)
Decrease in creditors	(5,015)	(56,816)
Net cash provided by/(used in) operations	348,043	(1,134,501)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21	Cash flow	At 31/12/21
	£	£	£
Net cash			
Cash at bank and in hand	602,885	321,776	924,661
	602,885	321,776	924,661
Total	602,885	321,776	924,661

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in 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 (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011. The transition to these Financial Reporting Standards took place on 1st January 2014.

The Anthroposophical Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005) and the Charities Act 2011.

Use of estimates and judgements

When preparing the financial statements, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. The estimate that has the most significant effect relates to the pension provision.
The group is part of a multi-employer scheme and future liabilities are uncertain. The estimation of the liability in these financial statements is based on information provided by the Pension Administrator as well as expectations about future professional costs and, therefore, requires estimates and assumptions to be applied by management. The liability can vary depending on a number of factors, including the other employers within the scheme, market conditions and actuarial assumptions.

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.

Voluntary income received by way of donations and gifts to the charity is included in full in the statement of financial activities when receivable. Intangible income and gifts in kind are not included unless they represent goods or services which would have otherwise been purchased, in which case they are valued and brought in as income and the appropriate expenditure. Volunteer time is not included in the financial statements.

Income from legacies is accounted for on a receivable basis, and is recognised in full in the financial statements in the period in which the charity is notified, the amount is measurable and receipt is probable.

Members' contributions and donations are credited to the statement of financial activities in the year in which they are receivable.

Income derived from the sale of goods or services is included in the accounts net of VAT where applicable and on an accruals basis.

Restricted funds are to be used for specified purposes as laid down by the donor.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

continued...

1. ACCOUNTING POLICIES - continued

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.

The costs of generating funds relate to the costs incurred by the group in raising funds for the charitable work.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of management and support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	not provided
Plant and machinery	-	25% on cost
Fixtures and fittings	-	25% on cost

The Association occupies and owns Rudolf Steiner House, 35 Park Road, London. No depreciation is provided on the land or the original building. Freehold property are accounted for at fair value, changes in fair value are recognised in the statement of financial activities. Depreciation is provided on all other tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life.

Stocks
Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

Taxation
The charity is exempt from 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.

Pension costs and other post-retirement benefits
The Association operates a defined benefit scheme, which is closed to new entrants. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. This is a collective scheme for a number of employers.

In previous year, The Association has agreed and settled the cost of a full statutory buy-out of all the liabilities and obligations of the Association to the pension fund. The agreed amount, reflected in these accounts, was £367,241.

continued...

2. DONATIONS, LEGACIES AND MEMBERS CONTRIBUTIONS

	2021	2020
	£	£
Donations	2,229	6,725
Gift aid	17,685	18,349
Legacies	312,000	44,554
Members contributions	166,059	177,428
	497,973	247,056

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Bookshop	18,831	16,900
Theatre & Room Hire	219,472	163,810
Catering	1,151	1,625
Other income	65,286	1,407
Conferences and events	14,790	7,053
	319,530	190,795

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	656	6,281

5. RAISING FUNDS

Investment management costs

	2021	2020
	£	£
Property repairs	-	1,000

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Grants	-	164,871	-	164,871
Conferences and events	121,655	-	485	122,140
Theatre and room hire	99,317	-	27,871	127,188
Bookshop	36,001	-	-	36,001
Library	475	-	340	815
Catering	532	-	22	554
Support costs	6,648	-	127,420	134,068
	264,628	164,871	156,138	585,637

continued...

7. GRANTS PAYABLE

	2021	2020
	£	£
Grants	164,871	163,955

8. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Other resources expended	-	-	10,551	2,101	12,652
Conferences and events	-	485	-	-	485
Theatre and room hire	27,871	-	-	-	27,871
Library	340	-	-	-	340
Catering	22	-	-	-	22
Support costs	105,220	255	-	21,945	127,420
	133,453	740	10,551	24,046	168,790

Support costs, included in the above, are as follows:

	Other resources expended	Conferences and events	Theatre and room hire	Library
	£	£	£	£
Rates and water	-	-	-	-
Insurance	-	-	-	-
Light and heat	-	-	-	-
Telephone	-	-	-	-
Postage and stationery	-	-	-	-
Advertising	-	-	-	340
Computer	-	-	-	-
Repairs and maintenance	-	-	27,871	-
RSH refurb	-	-	-	-
Bank charges	-	485	-	-
Council expenses	10,551	-	-	-
Auditors' remuneration	-	-	-	-
AGM	73	-	-	-
Legal and professional fees	2,028	-	-	-
	12,652	485	27,871	340

	Catering	Support costs	2021 Total activities	2020 Total activities
	£	£	£	£
Rates and water	-	4,636	4,636	6,085
Insurance	-	11,576	11,576	11,022
Light and heat	-	9,597	9,597	9,103
Telephone	-	1,648	1,648	1,566
Postage and stationery	-	3,763	3,763	3,972
Advertising	-	3,065	3,405	3,163
Computer	22	4,107	4,129	3,279
Repairs and maintenance	-	23,569	51,440	38,574
RSH refurb	-	43,259	43,259	953,615
Bank charges	-	255	740	637
Council expenses	-	-	10,551	9,535
Carried forward	22	105,475	144,744	1,040,551

continued...

8. SUPPORT COSTS - continued

	Catering	Support costs	2021 Total activities	2020 Total activities
	£	£	£	£
Brought forward	22	105,475	144,744	1,040,551
Auditors' remuneration	-	19,137	19,137	19,137
AGM	-	874	947	2,860
Legal and professional fees	-	1,934	3,962	13,048
	22	127,420	168,790	1,075,596

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

During the year, 6 trustees were paid a total of £11,176 (2020: £9,535) for reimbursement of expenses.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	149,910	118,685
Other pension costs	4,455	3,901
	154,365	122,586

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

	2021	2020
General office	2	2
House	2	2
Bookshop	1	2
Library	2	2
Theatre	1	-
	8	8

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, Legacies and Members contributions	247,056	-	247,056
Other trading activities	190,795	-	190,795
Investment income	6,281	-	6,281
Total	444,132	-	444,132
EXPENDITURE ON			
Raising funds	1,000	-	1,000

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities			
Grants	163,955	-	163,955
Conferences and events	82,038	-	82,038
Theatre and room hire	94,969	-	94,969
Bookshop	17,000	-	17,000
Library	532	-	532
Catering	5,442	-	5,442
Support costs	1,051,025	-	1,051,025
Other	13,127	-	13,127
Total	1,429,088	-	1,429,088
NET INCOME/(EXPENDITURE)	(984,956)	-	(984,956)
RECONCILIATION OF FUNDS			
Total funds brought forward	13,111,754	-	13,111,754
TOTAL FUNDS CARRIED FORWARD	12,126,798	-	12,126,798

12. FINANCIAL PERFORMANCE OF THE CHARITY

These consolidated financial statements include the results of both the charity and its subsidiary, Anthroposophical Association Ltd (registered number 00209494 and charity number 220364). which undertakes the operations of Rudolf Steiner House.

The Anthroposophical Association Limited is deemed a subsidiary of The Anthroposophical Society in Great Britain, both of which have the same objects. The Anthroposophical Association carries out particular aspects of the charities' work and refurbishment of the building was financed by a loan from the Anthroposophical Society in order to further this work. The Society and the Association had 7 trustees in common at 31 December 2018.

The summary financial performance of the Anthroposophical Society in Great Britain alone is:

	2021 £	**2020** £
Donations and legacies	497,973	247,056
Other income	14,790	7,053
Investment income	656	6,281
	513,419	260,390
Expenditure on charitable activities	(299,663)	(260,120)
Net incoming resources	213,756	270
Loan write off		
Total funds brought forward	1,679,583	1,679,313
Total funds carried forward	1,893,339	1,679,583
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	1,893,339	1,679,583

continued...

12. FINANCIAL PERFORMANCE OF THE CHARITY - continued

	1,893,339	1,679,583

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021	11,459,640	112,930	132,934	11,705,504
Additions	-	-	9,238	9,238
At 31 December 2021	11,459,640	112,930	142,172	11,714,742
DEPRECIATION				
At 1 January 2021	-	101,303	129,671	230,974
Charge for year	-	4,442	3,080	7,522
At 31 December 2021	-	105,745	132,751	238,496
NET BOOK VALUE				
At 31 December 2021	11,459,640	7,185	9,421	11,476,246
At 31 December 2020	11,459,640	11,627	3,263	11,474,530

All tangible assets are owned by The Anthroposophical Association Ltd and are used for direct charitable purposes.

The Freehold Property (Rudolf Steiner House) is stated at a revalued amount, being its fair value at the date of the last revaluation. The property was valued at £10 million at Market Value as at 11 November 2015 by Dunsin Surveyors. It was also valued at £14,480,000 as at 27 May 2015 which is an estimate of its replacement cost by Cunningham & Lindsey, and valued again at £11,459,640 as at 24 January 2017 by Alan & Thomas Insurance Brokers Ltd / LV Insurance. All valuations were carried out by firms of professional valuers. The Trustees are satisfied that the latest valuation accurately reflects the current market value of the property.

14. STOCKS

	2021 £	2020 £
Stocks	27,048	36,487

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	8,191	23,569
Tax	36,034	18,349
VAT	-	97,842
Prepayments	10,546	14,209
	54,771	153,969

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	33,065	40,810
Taxation and social security	5,912	5,878
Other creditors	97,081	94,385
	136,058	141,073

17. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	1,678,143	219,870	1,898,013
Revaluation reserve	10,448,655	-	10,448,655
	12,126,798	219,870	12,346,668
TOTAL FUNDS	12,126,798	219,870	12,346,668

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	818,159	(598,289)	219,870
TOTAL FUNDS	818,159	(598,289)	219,870

Comparatives for movement in funds

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	2,663,099	(984,956)	1,678,143
Revaluation reserve	10,448,655	-	10,448,655
	13,111,754	(984,956)	12,126,798
TOTAL FUNDS	13,111,754	(984,956)	12,126,798

continued...

17. 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	444,132	(1,429,088)	(984,956)
TOTAL FUNDS	444,132	(1,429,088)	(984,956)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	2,663,099	(765,086)	1,898,013
Revaluation reserve	10,448,655	-	10,448,655
	13,111,754	(765,086)	12,346,668
TOTAL FUNDS	13,111,754	(765,086)	12,346,668

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,262,291	(2,027,377)	(765,086)
TOTAL FUNDS	1,262,291	(2,027,377)	(765,086)

All restricted funds are held in cash.

18. EMPLOYEE BENEFIT OBLIGATIONS

The Association operates a defined benefit scheme, which is closed to new entrants. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. This is a collective scheme for a number of employers.

In the previous year, The Association agreed and settled the cost of a full statutory buy-out of all the liabilities and obligations of the Association to the pension fund. The agreed amount was £367,241.

continued...

19. RELATED PARTY DISCLOSURES

Simon Blaxland-de Lange is a Trustee of Rudolf Steiner Press and is the Guardian Director. The Guardian Director is a director of Rudolf Steiner Press (RSP) who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain (and therefore also by the Directors of the Anthroposophical Association). The Guardian Director is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the new Amended Publishing and Licence Agreement 2014. There were no transactions with Rudolf Steiner Press during the year.

During the year the Society paid Sibylle Eichstaedt (Trustee) NIL for newsletter editorial services (2020: £NIL).

20. RUDOLF STEINER PRESS

The Anthroposophical Society was able to exert control over the Rudolf Steiner Press (registered charity 1013276, company limited by guarantee registered in England and Wales number 2674042) as the Society had the ability to remove or appoint the trustees of the Press, however, it relinquished this control during 2014 and on the grounds of materiality the press has been deconsolidated as of 1.1.2014.

An unsecured interest free loan of £74,105 was made by the Society to the Rudolf Steiner Press. The loan is only repayable in the event of the Press being wound up. As in previous years receipt is currently considered unlikely and is not recognised as receivable in the accounts of the Society.

Anthroposophical Society in Great Britain Consolidated

Detailed Statement of Financial Activities for the year ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations, Legacies and Members contributions		
Donations	2,229	6,725
Gift aid	17,685	18,349
Legacies	312,000	44,554
Members contributions	166,059	177,428
	497,973	247,056
Other trading activities		
Bookshop	18,831	16,900
Theatre & Room Hire	219,472	163,810
Catering	1,151	1,625
Other income	65,286	1,407
Conferences and events	14,790	7,053
	319,530	190,795
Investment income		
Deposit account interest	656	6,281
Total incoming resources	818,159	444,132
EXPENDITURE		
Investment management costs		
Property repairs	-	1,000
Charitable activities		
Wages	149,910	118,685
Pensions	4,455	3,901
Opening stock	36,487	41,725
Purchases	22,662	6,700
Closing stock	(27,048)	(36,487)
Royalties	8,823	2,068
Postage and stationery	31,792	31,253
Conferences and events	30,025	12,263
Depreciation of tangible fixed assets	7,522	8,429
Grants for Anthroposophical Activities	69,575	90,094
Goetheanum contribution	95,296	73,861
	429,499	352,492
Support costs		
Management		
Rates and water	4,636	6,085
Insurance	11,576	11,022
Light and heat	9,597	9,103
Telephone	1,648	1,566
Postage and stationery	3,763	3,972
Advertising	3,405	3,163
Carried forward	34,625	34,911

Anthroposophical Society in Great Britain Consolidated

Detailed Statement of Financial Activities for the year ended 31 December 2021

	2021	2020
	£	£
Management		
Brought forward	34,625	34,911
Computer	4,129	3,279
Repairs and maintenance	51,440	38,574
RSH refurb	43,259	953,615
	133,453	1,030,379
Finance		
Bank charges	740	637
Other		
Council expenses	10,551	9,535
Governance costs		
Auditors' remuneration	19,137	19,137
AGM	947	2,860
Legal and professional fees	3,962	13,048
	24,046	35,045
Total resources expended	598,289	1,429,088
Net income/(expenditure)	219,870	(984,956)

ANTHROPOSOPHICAL SOCIETY IN GREAT BRITAIN

England & Wales - Charity number 220480

Accounts

REGISTERED CHARITY NUMBER: 220480

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2020

for

Anthroposophical Society in Great Britain Consolidated

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
4 Paradise Crescent
Paradise Road
Penmaenmawr
Conwy
LL34 6AR

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for the year ended 31 December 2020

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Anthroposophical Society in Great Britain Consolidated

Report of the Trustees for the year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 aims

The Anthroposophical Society in Great Britain aims to promote an understanding of anthroposophy, that is the spiritual science which arises through the writings and teachings of Dr. Rudolf Steiner. It aims to aid its development based on the needs of humanity and of the earth, and to support activity arising out of it. It sees this as having a very wide and deep public benefit, as Rudolf Steiner contributed insights into so many aspects of human endeavour and world ecology.

The Society supports and promotes research, development and the practical application of the work of Rudolf Steiner in the fields of education, meditation, agriculture, the arts, science, religion, philosophy, social science and organisational development, medicine and welfare - primarily, but not exclusively, in Great Britain. It supports the School of Spiritual Science and its activities and holds a wide variety of seminars, exhibitions and cultural events covering a diverse range of subjects for the benefit of its members and the wider public.

The Society's office is located at Rudolf Steiner House and all the trustees of the Society are also the trustees of the Anthroposophical Association, which manages and runs Rudolf Steiner House.

The Society circulates a newsletter four times a year in order to inform members of anthroposophical activities held throughout the country.

The Society makes grants to support activities in accordance with its charitable aims and objectives. Grants usually cover a wide range of subjects, like scientific, medical, educational and artistic work, speech, drama, eurythmy, biodynamic farming, youth work and many more. The grant process is dealt with by a nominated grants committee, which presents its findings on a regular basis to the trustees.

10% of legacy income was granted during 2020 to the General Anthroposophical Society (GAS) at the Goetheanum, Switzerland in addition to regular annual contributions for unrestricted use.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Owing to this exceptional year of the pandemic, many events which normally take place throughout the year have either been cancelled or were offered as online events.

The annual Society Summer Conference, open to members and the wider public, was postponed, likewise the School of Spiritual Science conference and will take place in 2021.

Regular meetings for coordinators working in the different professional Sections of the School of Spiritual Science were held online. Effective working of the School is seen as essential to bringing anthroposophy to the public in new and relevant ways appropriate to the needs of today. The principal aim of the meetings was to focus on the different work fields of the Sections of the School and develop colleagueship between the section coordinators and the trustees.

The Society aims to support the publishing of a comprehensive catalogue of anthroposophical literature in English.

The Society continues with its close working relationship with the GAS. Our General Secretary is now a member of the extended board and attended monthly board meetings at the Goetheanum, this year mainly via zoom

FINANCIAL REVIEW

Principal funding sources

The Society's main income is derived from membership contributions, legacies and donations and rental income from RSH. The trustees continuously review and implement new initiatives, policies and procedures to maximise the use of the house and the income it creates, whilst trying to minimise the expenditure of running it. This is achieved not by cut-back of services, but by running the house more efficiently. However, this year we suffered substantial loss if income generated through events and room hire and were therefore not able to achieve our desired goal to break even. However, we were fortunate to receive several generous legacies this year.

FINANCIAL REVIEW

Reserves policy

The trustees' Reserves Policy is to hold a minimum of unrestricted cash reserves at any given time of £500,000.

At 31st December 2020 the Society held cash reserves of £582,106.

The Reserves Policy is reviewed annually. The next review is due in May 2021.

FUTURE PLANS

The Trustees undertake regular reviews of their principal areas of focus, assessing progress and highlighting areas for future development. Support, both financial and organisational, for the work of the Sections of the School of Spiritual Science will continue to be a priority for 2021. Helping to foster a meditative life, supporting cultural and artistic activities, and engaging with and supporting institutions inspired by anthroposophy are all on-going priorities for 2021, with a special emphasis on cultural and artistic work (including Eurythmy, an art of movement inaugurated by Rudolf Steiner), in support of which the trustees are creating a new role of Creative Director at Rudolf Steiner House with effect from April 2021. Other priorities in 2021 will include biodynamic agriculture and the Waldorf Steiner schools movement in Great Britain.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Society's aims and objectives and in planning future activities. The Society will continue to pursue its objectives in the future, both through improving present established strategies and through developing new ones.

The Trustees will undertake refresher Governance training for charity trustees, as well as training in Diversity and Inclusion together with the staff of Rudolf Steiner House.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was established under a Deed of Trust, which established its objectives and powers, and is governed under its Statutes, Rules and Bye-laws. The Anthroposophical Society in Great Britain is a Group of the General Anthroposophical Society, which has its seat of activity at the Goetheanum in Dornach-bei-Basel, Switzerland.

Its aim is twofold:

(1) To secure and sustain the ASinGB's viability and future.

(2) To give reassurance to the general public that the ASinGB, which is a charity, intends to use all of the money coming into its care for the purposes of the charity.

Tight financial controls on the extent of the running of the society and its charitable aims funding and reporting have been exercised. The accounts of the Anthroposophical Association are consolidated with those of the Society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In accordance with the Bye-laws, the Council of Trustees should consist of not more than 9 members. Following a change of bye-law at the 2015 Annual General Meeting, at every AGM one third of the Council of Trustees or, if their number be not a multiple of three, the number nearest one third, retire by rotation. The General Secretary and the Hon. Treasurer are additional members ex officio. Two persons may share the office of General Secretary. Council members are appointed through a process of nomination by members, selection and affirmation. All policy decisions are taken in full council. Subgroups of Council are formed and mandated for specific tasks. The Council assesses its training needs and this is provided as required.

In the autumn of each year a meeting of members of Anthroposophical Groups and Anthroposophical Initiatives from around Britain proposes a group of between 5 and 7 members to form a Nominations Committee. This Committee receives nominations for prospective Council Members from individual members of the Society, interviews nominees, and assesses their suitability in the light of the requirements of the Council and membership. It also checks whether candidates meet statutory requirements. Selected candidates are then required to present themselves to the members at the AGM, where an affirmation process is undertaken.

Since 2010, the procedure for the appointment of the Hon. Treasurer has been through nomination by 3 members, then approval by a majority of Council, followed by affirmation by the members at the AGM. At the AGM in 2009 a motion was passed establishing this procedure. The appointment is for three years.

In 2013, the appointment of the General Secretary was through nomination by members, then short-listing and final selection by an electoral college made up of representatives of registered study groups from around the country. The selected candidate was then put forward for affirmation by the members at the AGM. The appointment is for seven years.

In 2020, the Council met regularly, partly at Rudolf Steiner House and partly via zoom.

The Annual General Meeting, usually held in May, was postponed due to the national lockdown and after further attempts it was conceded it could not take place physically. Therefore, a postal voting system was enacted, which failed to reach the minimum number of votes required to carry the resolutions. Therefore, the 2020 AGM business will be carried forward to the 2021 AGM scheduled for 31st July. In light of not having held an AGM in 2020, the 2020 Nominations Committee was not dissolved and will be formally dissolved at our AGM in 2021.

Following the deconsolidation of the two organisations in 2014, there is now a Guardian Director arrangement between the Society and the Rudolf Steiner Press. The Guardian Director is a director of Rudolf Steiner Press who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain. The Guardian Trustee, legally independent from the Society, is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the Amended Publishing and Licence Agreement 2014.

Key management remuneration

The key managerial post during the year was held by Doris Bailiss, General Manager. Her remuneration is set in accordance with the Charity's salary policy linked to the Consumer Price Index.

Related parties

The Anthroposophical Society in Great Britain exercises control over one other charity, the Anthroposophical Association Limited, which has identical objectives and carries out particular aspects of the charity's work connected with the running of Rudolf Steiner House. The Anthroposophical Society may financially support the activities of the Association in pursuance of their joint charitable objects.

Risk management

The Trustees have reviewed the risks facing the charity during this period. The group Risk Register has been reviewed regularly, and steps taken to mitigate any perceived risks. Following on from last year, the Society has continued to undertake significant reviews of its operation, particularly in the areas of financial management, internal governance, and communication.

Data protection

The Society's records are held on an electronic database which may be accessed by authorized staff. In the course of 2019 there have been further significant up-dates and improvements in the system recording and tracking membership contributions. Procedures for ensuring the security of members' personal information were reviewed and updated and there are on-going improvements in this area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
220480

Principal address
Rudolf Steiner House
35 Park Road
London
NW1 6XT

Trustees
Ms M Van Boeschoten
Mr S H Blaxland-de Lange
Ms S Eichstaedt (resigned 27/6/20)
Mr. A M Locher
Mr K Bohne
Mrs M A Edwards

Auditors
Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
4 Paradise Crescent
Paradise Road
Penmaenmawr
Conwy
LL34 6AR

Bankers
Triodos Bank
Deanery Road
Bristol
BS1 5AS

Solicitors
Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

PERSONAL VIEWS

The Society attempts at all times to emphasise that it holds no particular view or political stance on any exoteric issues; nor are any of its members' views to be held to be those of the Society. Council members regularly review publication of articles by members for public dissemination.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 30/7/2021 and signed on its behalf by:

Manjatte van Boeschoten

Ms M Van Boeschoten - Trustee

Opinion

We have audited the financial statements of Anthroposophical Society in Great Britain Consolidated (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of Anthroposophical Society in Great Britain Consolidated

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the Auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the Auditors. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
4 Paradise Crescent
Paradise Road
Penmaenmawr
Conwy
LL34 6AR

Date: 30/7/2021

Anthroposophical Society in Great Britain Consolidated

Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, Legacies and Members contributions	2	247,056	-	247,056	505,139
Other trading activities	3	190,795	-	190,795	439,075
Investment income	4	6,281	-	6,281	12,235
Total		444,132	-	444,132	956,449
EXPENDITURE ON					
Raising funds	5	1,000	-	1,000	-
Charitable activities	6				
Grants		163,955	-	163,955	202,136
Conferences and events		82,038	-	82,038	135,087
Theatre and room hire		94,969	-	94,969	173,477
Bookshop		17,000	-	17,000	52,255
Library		532	-	532	4,016
Catering		5,442	-	5,442	3,960
Support costs		1,051,025	-	1,051,025	227,156
Other		13,127	-	13,127	27,617
Total		1,429,088	-	1,429,088	825,704
NET INCOME/(EXPENDITURE)		(984,956)	-	(984,956)	130,745
RECONCILIATION OF FUNDS					
Total funds brought forward		13,111,754	-	13,111,754	12,981,009
TOTAL FUNDS CARRIED FORWARD		12,126,798	-	12,126,798	13,111,754

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	11,474,530	-	11,474,530	11,482,959
CURRENT ASSETS					
Stocks	14	36,487	-	36,487	41,725
Debtors	15	153,969	-	153,969	54,359
Cash at bank and in hand		602,885	-	602,885	1,730,601
		793,341	-	793,341	1,826,685
CREDITORS					
Amounts falling due within one year	16	(141,073)	-	(141,073)	(197,890)
NET CURRENT ASSETS		652,268	-	652,268	1,628,795
TOTAL ASSETS LESS CURRENT LIABILITIES		12,126,798	-	12,126,798	13,111,754
NET ASSETS		12,126,798	-	12,126,798	13,111,754
FUNDS	17				
Unrestricted funds:					
General fund				1,678,143	2,663,089
Revaluation reserve				10,448,655	10,448,665
				12,126,798	13,111,754
TOTAL FUNDS				12,126,798	13,111,754

The financial statements were approved by the Board of Trustees and authorised for issue on 30/7/2021 and were signed on its behalf by:

Marjatta van Boeschoten.

Ms M Van Boeschoten - Trustee

The notes form part of these financial statements

Anthroposophical Society in Great Britain Consolidated

Cash Flow Statement for the year ended 31 December 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	(1,134,501)	269,335
Tax paid		504	(1,992)
Net cash (used in)/provided by operating activities		(1,133,997)	267,343
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(22,231)
Interest received		6,281	12,235
Net cash provided by/(used in) investing activities		6,281	(9,996)
Change in cash and cash equivalents in the reporting period		(1,127,716)	257,347
Cash and cash equivalents at the beginning of the reporting period		1,730,601	1,473,254
Cash and cash equivalents at the end of the reporting period		602,885	1,730,601

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 December 2020

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

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(984,956)	130,745
Adjustments for:		
Depreciation charges	8,429	17,693
Interest received	(6,281)	(12,235)
Decrease/(increase) in stocks	5,238	(531)
Increase in debtors	(100,114)	(21,997)
(Decrease)/increase in creditors	(56,817)	155,660
Net cash (used in)/provided by operations	(1,134,501)	269,335

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank and in hand	1,730,601	(1,127,716)	602,885
	1,730,601	(1,127,716)	602,885
Total	1,730,601	(1,127,716)	602,885

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in 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 (FRS102) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011. The transition to these Financial Reporting Standards took place on 1st January 2014.

The Anthroposophical Society meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005) and the Charities Act 2011.

Use of estimates and judgements

When preparing the financial statements, management makes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. The estimate that has the most significant effect relates to the pension provision.
The group is part of a multi-employer scheme and future liabilities are uncertain. The estimation of the liability in these financial statements is based on information provided by the Pension Administrator as well as expectations about future professional costs and, therefore, requires estimates and assumptions to be applied by management. The liability can vary depending on a number of factors, including the other employers within the scheme, market conditions and actuarial assumptions.

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.

Voluntary income received by way of donations and gifts to the charity is included in full in the statement of financial activities when receivable. Intangible income and gifts in kind are not included unless they represent goods or services which would have otherwise been purchased, in which case they are valued and brought in as income and the appropriate expenditure. Volunteer time is not included in the financial statements.

Income from legacies is accounted for on a receivable basis, and is recognised in full in the financial statements in the period in which the charity is notified, the amount is measurable and receipt is probable.

Members' contributions and donations are credited to the statement of financial activities in the year in which they are receivable.

Income derived from the sale of goods or services is included in the accounts net of VAT where applicable and on an accruals basis.

Restricted funds are to be used for specified purposes as laid down by the donor.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
The costs of generating funds relate to the costs incurred by the group in raising funds for the charitable work.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of management and support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

The Association occupies and owns Rudolf Steiner House, 35 Park Road, London. No depreciation is provided on the land or the original building. Freehold property are accounted for at fair value, changes in fair value are recognised in the statement of financial activities. Depreciation is provided on all other tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life.

Stocks
Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

Taxation
The charity is exempt from 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.

Pension costs and other post-retirement benefits
The Association operates a defined benefit scheme, which is closed to new entrants. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. This is a collective scheme for a number of employers.

In previous year, The Association has agreed and settled the cost of a full statutory buy-out of all the liabilities and obligations of the Association to the pension fund. The agreed amount, reflected in these accounts, was £367,241.

2. DONATIONS, LEGACIES AND MEMBERS CONTRIBUTIONS

	2020	2019
	£	£
Donations	6,725	1,560
Gift aid	18,349	18,853
Legacies	44,554	302,061
Members contributions	177,428	182,665
	247,056	505,139

continued...

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Bookshop	16,900	58,946
Theatre & Room Hire	163,810	317,119
Library	-	207
Catering	1,625	3,701
Other income	1,407	12,324
Conferences and events	7,053	46,778
	190,795	439,075

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	6,281	12,235

5. RAISING FUNDS

Investment management costs

	2020	2019
	£	£
Property repairs	1,000	-

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Grants	-	163,955	-	163,955
Conferences and events	81,773	-	265	82,038
Theatre and room hire	75,646	-	19,323	94,969
Bookshop	17,000	-	-	17,000
Library	247	-	285	532
Catering	5,442	-	-	5,442
Support costs	8,429	-	1,042,596	1,051,025
	188,537	163,955	1,062,469	1,414,961

7. GRANTS PAYABLE

	2020	2019
	£	£
Grants	163,955	202,136

continued...

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Other resources expended	-	-	9,535	3,592	13,127
Conferences and events	-	265	-	-	265
Theatre and room hire	19,323	-	-	-	19,323
Library	285	-	-	-	285
Support costs	1,010,771	372	-	31,453	1,042,596
	1,030,379	637	9,535	35,045	1,075,596

Support costs, included in the above, are as follows:

	Other resources expended £	Conferences and events £	Theatre and room hire £
Rates and water	-	-	-
Insurance	-	-	-
Light and heat	-	-	-
Telephone	-	-	-
Postage and stationery	-	-	-
Advertising	-	-	3,163
Computer	-	-	-
Repairs and maintenance	-	-	16,160
RSH refurb	-	-	-
Bank charges	-	265	-
Council expenses	9,535	-	-
Auditors' remuneration	-	-	-
AGM	2,860	-	-
Legal and professional fees	732	-	-
	13,127	265	19,323

	Library £	Support costs £	2020 Total activities £	2019 Total activities £
Rates and water	-	6,085	6,085	20,344
Insurance	-	11,022	11,022	10,024
Light and heat	-	9,103	9,103	9,366
Telephone	-	1,566	1,566	1,451
Postage and stationery	-	3,972	3,972	7,673
Advertising	-	-	3,163	5,432
Computer	285	2,994	3,279	4,417
Repairs and maintenance	-	22,414	38,574	67,449
RSH refurb	-	953,615	953,615	100,182
Bank charges	-	372	637	1,125
Council expenses	-	-	9,535	19,035
Auditors' remuneration	-	19,137	19,137	18,882
AGM	-	-	2,860	8,150
Legal and professional fees	-	12,316	13,048	3,258
	285	1,042,596	1,075,596	276,788

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

During the year, 3 trustees were paid a total of £9,535 (2019: £19,035) for reimbursement of expenses. Trustees were also paid a total of £NIL (2019: £1,800) for editorial services during the year.

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	118,685	192,347
Other pension costs	3,901	7,068
	122,586	199,415

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

	2020	2019
General office	2	2
House	2	2
Bookshop	2	2
Library	2	2
	8	8

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, Legacies and Members contributions	505,139	-	505,139
Other trading activities	439,075	-	439,075
Investment income	12,235	-	12,235
Total	956,449	-	956,449
EXPENDITURE ON			
Charitable activities			
Grants	202,136	-	202,136
Conferences and events	135,087	-	135,087
Theatre and room hire	173,477	-	173,477
Bookshop	52,255	-	52,255
Library	4,016	-	4,016
Catering	3,960	-	3,960
Support costs	227,156	-	227,156
Other	27,617	-	27,617
Total	825,704	-	825,704
NET INCOME	130,745	-	130,745

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	12,981,009	-	12,981,009
TOTAL FUNDS CARRIED FORWARD	13,111,754	-	13,111,754

12. FINANCIAL PERFORMANCE OF THE CHARITY

These consolidated financial statements include the results of both the charity and its subsidiary, Anthroposophical Association Ltd (registered number 00209494 and charity number 220364). which undertakes the operations of Rudolf Steiner House.

The Anthroposophical Association Limited is deemed a subsidiary of The Anthroposophical Society in Great Britain, both of which have the same objects. The Anthroposophical Association carries out particular aspects of the charities' work and refurbishment of the building was financed by a loan from the Anthroposophical Society in order to further this work. The Society and the Association had 7 trustees in common at 31 December 2018.

The summary financial performance of the Anthroposophical Society in Great Britain alone is:

	2020 £	**2019** £
Donations and legacies	247,056	505,140
Other income	7,053	46,778
Investment income	6,281	12,235
	260,390	564,153
Expenditure on charitable activities	(260,120)	(372,451)
Net incoming resources	270	191,702
Loan write off		(3,283,189)
Total funds brought forward	1,679,313	5,070,800
Total funds carried forward	1,679,583	1,679,313
Represented by:		
Restricted income funds	-	-
Unrestricted income funds	1,679,583	1,679,313
	1,679,583	1,679,313

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020 and 31 December 2020	11,459,640	112,930	132,934	11,705,504
DEPRECIATION				
At 1 January 2020	-	95,419	127,127	222,546
Charge for year	-	5,884	2,544	8,428
At 31 December 2020	-	101,303	129,671	230,974
NET BOOK VALUE				
At 31 December 2020	11,459,640	11,627	3,263	11,474,530
At 31 December 2019	11,459,640	17,511	5,807	11,482,958

All tangible assets are owned by The Anthroposophical Association Ltd and are used for direct charitable purposes.

The Freehold Property (Rudolf Steiner House) is stated at a revalued amount, being its fair value at the date of the last revaluation. The property was valued at £10 million at Market Value as at 11 November 2015 by Dunsin Surveyors. It was also valued at £14,480,000 as at 27 May 2015 which is an estimate of its replacement cost by Cunningham & Lindsey, and valued again at £11,459,640 as at 24 January 2017 by Alan & Thomas Insurance Brokers Ltd / LV Insurance. All valuations were carried out by firms of professional valuers. The Trustees are satisfied that the latest valuation accurately reflects the current market value of the property.

14. STOCKS

	2020 £	2019 £
Stocks	36,487	41,725

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	23,569	15,516
Tax	18,349	18,853
VAT	97,842	3,941
Prepayments	14,209	16,049
	153,969	54,359

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	40,810	25,574
Taxation and social security	5,878	9,753
Other creditors	94,385	162,563
	141,073	197,890

17. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	2,663,099	(984,956)	1,678,143
Revaluation reserve	10,448,655	-	10,448,655
	13,111,754	(984,956)	12,126,798
TOTAL FUNDS	13,111,754	(984,956)	12,126,798

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	444,132	(1,429,088)	(984,956)
TOTAL FUNDS	444,132	(1,429,088)	(984,956)

Comparatives for movement in funds

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
Unrestricted funds			
General fund	2,532,344	130,745	2,663,089
Revaluation reserve	10,448,665	-	10,448,665
	12,981,009	130,745	13,111,754
TOTAL FUNDS	12,981,009	130,745	13,111,754

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	956,449	(825,704)	130,745
TOTAL FUNDS	956,449	(825,704)	130,745

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	2,532,344	(854,211)	1,678,133
Revaluation reserve	10,448,665	-	10,448,665
	12,981,009	(854,211)	12,126,798
TOTAL FUNDS	12,981,009	(854,211)	12,126,798

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,400,581	(2,254,792)	(854,211)
TOTAL FUNDS	1,400,581	(2,254,792)	(854,211)

All restricted funds are held in cash.

18. EMPLOYEE BENEFIT OBLIGATIONS

The Association operates a defined benefit scheme, which is closed to new entrants. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. This is a collective scheme for a number of employers.

In the previous year, The Association agreed and settled the cost of a full statutory buy-out of all the liabilities and obligations of the Association to the pension fund. The agreed amount was £367,241.

19. RELATED PARTY DISCLOSURES

Simon Blaxland-de Lange is a Trustee of Rudolf Steiner Press and is the Guardian Director. The Guardian Director is a director of Rudolf Steiner Press (RSP) who, with the agreement of the RSP directors, is nominated by the Council of the Anthroposophical Society in Great Britain (and therefore also by the Directors of the Anthroposophical Association). The Guardian Director is not a representative of the Society, but acts in accordance with his or her judgement for the benefit of anthroposophy in this country. The specific rights and duties of the Guardian Director are laid out in the new Amended Publishing and Licence Agreement 2014. There were no transactions with Rudolf Steiner Press during the year.

During the year the Society paid Sibylle Eichstaedt (Trustee) NIL for newsletter editorial services (2019: £1,800).

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20. RUDOLF STEINER PRESS

The Anthroposophical Society was able to exert control over the Rudolf Steiner Press (registered charity 1013276, company limited by guarantee registered in England and Wales number 2674042) as the Society had the ability to remove or appoint the trustees of the Press, however, it relinquished this control during 2014 and on the grounds of materiality the press has been deconsolidated as of 1.1.2014.

An unsecured interest free loan of £74,105 was made by the Society to the Rudolf Steiner Press. The loan is only repayable in the event of the Press being wound up. As in previous years receipt is currently considered unlikely and is not recognised as receivable in the accounts of the Society.

Detailed Statement of Financial Activities for the year ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations, Legacies and Members contributions		
Donations	6,725	1,560
Gift aid	18,349	18,853
Legacies	44,554	302,061
Members contributions	177,428	182,665
	247,056	505,139
Other trading activities		
Bookshop	16,900	58,946
Theatre & Room Hire	163,810	317,119
Library	-	207
Catering	1,625	3,701
Other income	1,407	12,324
Conferences and events	7,053	46,778
	190,795	439,075
Investment income		
Deposit account interest	6,281	12,235
Total incoming resources	444,132	956,449
EXPENDITURE		
Investment management costs		
Property repairs	1,000	-
Charitable activities		
Wages	118,685	192,347
Pensions	3,901	7,068
Opening stock	41,725	41,194
Purchases	6,700	43,187
Closing stock	(36,487)	(41,725)
Royalties	2,068	1,027
Postage and stationery	31,253	36,840
Conferences and events	12,263	45,493
Library costs	-	3,656
Depreciation of tangible fixed assets	8,429	17,693
Grants for Anthroposophical Activities	90,094	49,724
Goetheanum contribution	73,861	152,412
	352,492	548,916
Support costs		
Management		
Rates and water	6,085	20,344
Insurance	11,022	10,024
Light and heat	9,103	9,366
Telephone	1,566	1,451
Postage and stationery	3,972	7,673
Advertising	3,163	5,432
Computer	3,279	4,417
Repairs and maintenance	38,574	67,449
Carried forward	76,764	126,156

Anthroposophical Society in Great Britain Consolidated

Detailed Statement of Financial Activities for the year ended 31 December 2020

	2020 £	2019 £
Management		
Brought forward	76,764	126,156
RSH refurb	953,615	100,182
	1,030,379	226,338
Finance		
Bank charges	637	1,125
Other		
Council expenses	9,535	19,035
Governance costs		
Auditors' remuneration	19,137	18,882
AGM	2,860	8,150
Legal and professional fees	13,048	3,258
	35,045	30,290
Total resources expended	1,429,088	825,704
Net (expenditure)/income	(984,956)	130,745