

**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**

**Contents of the Financial Statements  
for the year ended 31 December 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Report of the Independent Auditors</b>	6 to 8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**Anthroposophical Society in Great  
Britain Consolidated**

**Report of the Trustees  
for the year ended 31 December 2022**

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 collegueship 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.

**Anthroposophical Society in Great  
Britain Consolidated**

**Report of the Trustees  
for the year ended 31 December 2022**

**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.

**Anthroposophical Society in Great  
Britain Consolidated**

**Report of the Trustees  
for the year ended 31 December 2022**

**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

**Anthroposophical Society in Great  
Britain Consolidated**

**Report of the Trustees  
for the year ended 31 December 2022**

**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.

**Anthroposophical Society in Great  
Britain Consolidated**

**Report of the Trustees  
for the year ended 31 December 2022**

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.



**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:

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 assessed 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](http://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**

		Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
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	-
<b>Total</b>		<b>1,840,209</b>	<b>-</b>	<b>1,840,209</b>	<b>818,159</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	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
<b>Total</b>		<b>1,531,495</b>	<b>-</b>	<b>1,531,495</b>	<b>598,289</b>
<b>NET INCOME</b>		<b>308,714</b>	<b>-</b>	<b>308,714</b>	<b>219,870</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		12,346,668	-	12,346,668	12,126,798
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,655,382</b>	<b>-</b>	<b>12,655,382</b>	<b>12,346,668</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	12	11,830,454	-	11,830,454	11,476,246
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	15	(87,433)	-	(87,433)	(136,058)
<b>NET CURRENT ASSETS</b>		824,928	-	824,928	870,422
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		12,655,382	-	12,655,382	12,346,668
<b>NET ASSETS</b>		12,655,382	-	12,655,382	12,346,668
<b>FUNDS</b>	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
<b>TOTAL FUNDS</b>				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

**Anthroposophical Society in Great  
Britain Consolidated**

**Cash Flow Statement  
for the year ended 31 December 2022**

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

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 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)
<b>Net cash provided by operations</b>	<b>207,653</b>	<b>348,043</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**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.



**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**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
	<u>998,353</u>	<u>497,973</u>

**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**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	-
	<u>678,971</u>	<u>319,530</u>

**4. INVESTMENT INCOME**

	2022 £	2021 £
Deposit account interest	<u>1,481</u>	<u>656</u>

**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
	<u>1,190,284</u>	<u>156,323</u>	<u>175,227</u>	<u>1,521,834</u>

**6. GRANTS PAYABLE**

	2022 £	2021 £
Grants	<u>156,323</u>	<u>164,871</u>

**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
	<u>146,637</u>	<u>1,496</u>	<u>9,230</u>	<u>27,525</u>	<u>184,888</u>

**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**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	-	-
	<u>9,661</u>	<u>1,038</u>	<u>68,566</u>
		<b>2022</b>	<b>2021</b>
	<b>Other</b>	<b>Total</b>	<b>Total</b>
	<b>costs</b>	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rates and water	-	10,494	4,636
Insurance	-	10,661	11,576
Light and heat	-	8,438	9,597
Telephone	-	2,030	1,648
Postage and stationery	-	13,651	3,763
Advertising	-	2,684	3,405
Computer	-	5,046	4,129
Repairs and maintenance	-	68,566	51,440
RSH refurb	-	24,399	43,259
Bank charges	1,126	1,496	740
Council expenses	-	9,230	10,551
Auditors' remuneration	-	21,362	19,137
AGM	-	396	947
Legal and professional fees	-	5,767	3,962
	<u>1,126</u>	<u>184,888</u>	<u>168,790</u>

**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.

**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**9. STAFF COSTS**

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

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	-
	<u>13</u>	<u>8</u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, Legacies and Members contributions	497,973	-	497,973
Other trading activities	319,530	-	319,530
Investment income	656	-	656
<b>Total</b>	<u>818,159</u>	<u>-</u>	<u>818,159</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
<b>Total</b>	<u>598,289</u>	<u>-</u>	<u>598,289</u>
<b>NET INCOME</b>	219,870	-	219,870
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	12,126,798	-	12,126,798
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>12,346,668</u>	<u>-</u>	<u>12,346,668</u>

**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**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:

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

**12. TANGIBLE FIXED ASSETS**

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

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

**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**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
	<u>295,303</u>	<u>54,771</u>

**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
	<u>87,433</u>	<u>136,058</u>

**16. MOVEMENT IN FUNDS**

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

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

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

**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

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 £
<b>Unrestricted funds</b>			
General fund	1,678,143	528,584	2,206,727
Revaluation reserve	10,448,655	-	10,448,655
	<u>12,126,798</u>	<u>528,584</u>	<u>12,655,382</u>
<b>TOTAL FUNDS</b>	<u>12,126,798</u>	<u>528,584</u>	<u>12,655,382</u>

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 £
<b>Unrestricted funds</b>			
General fund	2,658,368	(2,129,784)	528,584
	<u>2,658,368</u>	<u>(2,129,784)</u>	<u>528,584</u>
<b>TOTAL FUNDS</b>	<u>2,658,368</u>	<u>(2,129,784)</u>	<u>528,584</u>

All restricted funds are held in cash.



**Anthroposophical Society in Great  
Britain Consolidated**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations, Legacies and Members contributions</b>		
Donations	10,852	2,229
Gift aid	17,238	17,685
Legacies	811,374	312,000
Members contributions	158,889	166,059
	<hr/> 998,353	<hr/> 497,973
<b>Other trading activities</b>		
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	-
	<hr/> 678,971	<hr/> 319,530
<b>Investment income</b>		
Deposit account interest	1,481	656
<b>Other income</b>		
Theatre tax relief	161,404	-
	<hr/> 161,404	<hr/> -
<b>Total incoming resources</b>	<hr/> 1,840,209	<hr/> 818,159
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 1,346,607	<hr/> 429,499
<b>Support costs</b>		
<b>Management</b>		
Rates and water	10,494	4,636
Insurance	10,661	11,576
Carried forward	21,155	16,212

This page does not form part of the statutory financial statements

**Anthroposophical Society in Great  
Britain Consolidated**

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

	2022 £	2021 £
<b>Management</b>		
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
	<hr/> 146,637	<hr/> 133,453
<b>Finance</b>		
Bank charges	1,496	740
<b>Other</b>		
Council expenses	9,230	10,551
<b>Governance costs</b>		
Auditors' remuneration	21,362	19,137
AGM	396	947
Legal and professional fees	5,767	3,962
	<hr/> 27,525	<hr/> 24,046
Total resources expended	<hr/> 1,531,495	<hr/> 598,289
<b>Net income</b>	<hr/> <hr/> 308,714	<hr/> <hr/> 219,870

