

Company no. 00302662
Charity no. 259946

The Rudolf Steiner Association Limited
Report and Unaudited Financial
Statements
31 July 2022



The Rudolf Steiner Association Limited

Reference and administrative details

For the year ended 31 July 2022

Company number 00302662

Charity number 259946

Registered office Godfrey Wilson Limited
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Council of Management Members of the Council of Management, who are also trustees under charity law, who served during the year and up to the date of this report were as follows:

M Dijkstra
J Josephson
B McQuillan
M Mehta
S Peat
T Prestbury

Treasurer
Chair

Secretary J Josephson

Bankers Triodos Bank
Deanery Road
Bristol
BS1 5AS

The Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

The Rudolf Steiner Association Limited

Report of the Council of Management

For the year ended 31 July 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 5 July 1935 and registered as a charity on 3 December 1969.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

The members of the Council of Management are listed on page 1. At the annual general meeting one third of the members of the council shall retire from office. A retiring member of the Council shall be eligible for re-election.

Risk management

The trustees have assessed the charity's exposure to risk and have put in place measures to manage that exposure.

Public benefit

The trustees have given due regard to the Charity Commission's guidance with regards to public benefit when applying their grant making policy.

Objectives and activities

The main object of the association continues to be the mental and moral improvement of the human race by means of the advancement of anthroposophy and spiritual science as expounded by the late Rudolf Steiner. The association carries out this object by making grants to institutions and individuals engaged in anthroposophical activities.

Annual review

The Association exists to make small grants in support of its charitable aims from the interest received on its founders' bequests. We were pleased to offer just under 20 grants to individuals and institutions over the current period. These grants offer support for student fees, artistic endeavours and anthroposophically based medications and therapies. Applications received remain lower than in previous years and a number of grants were subsequently not taken up.

Due to the historic low in interest rates, our available funds were insufficient to offer grants from our own revenue. As with previous years we were able to disperse slightly in excess of £10,800 in grants from funds received by Hermes Trust (Registered Charity No. 281749). These funds are made available from two bequests left to Hermes Trust, whose trustees have asked us to distribute these funds in support of students undertaking initial or further studies in anthroposophically oriented professional trainings or research. We would like to express our thanks to colleagues at Hermes Trust who gave a special dispensation for funds to be used in support of applications that would normally be covered by the Doris Lamont and Maude Stott restricted funds.

The Rudolf Steiner Association Limited

Report of the Council of Management

For the year ended 31 July 2022

The interest on the Association's investments form the major part of the income from which the Charity fulfils its objectives. Our ability to offer grants remains considerably reduced until further investment income can be generated. The Association is negotiating investing our capital with another Charity. If successful the interest received will enable us to increase our grant making in future years.

Finally, the Trustee group would like to express our thanks to our current administrator Ms Iman Mohd Hadzhalie for undertaking the ongoing day to day running of the Charity.

Reserves policy

The trustees of the Association review the finances of the organisation annually to ensure that the return on its investments meet its charitable aims whilst following the social and ethical wishes of its founding donors. The trustees maintain a policy of holding a minimum of 12 months of financial reserves in accessible accounts to cover the outgoings of the Association.

Investment policy

At the year end the funds were held in Co-operative, Triodos, Charity Bank and Nationwide bank accounts.

Grant making policy

The Council meets three times per year to consider the received written applications for financial assistance and make grants after careful consideration.

In general, grants are made from the interest received during the year. If less interest is received one year then less is given out in the form of grants. Running costs are immaterial.

Restricted funds - Maud Stott and Doris Lamont

Grants may only be awarded from these funds which comply with the original terms of the bequests.

Related party transactions

The charity entered in to several related party transactions during the year. These are detailed in note 13 to the accounts.

The Rudolf Steiner Association Limited

Report of the Council of Management

For the year ended 31 July 2022

Statement of responsibilities of the Council of Management

The Council of Management (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council of Management to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the council of management is required to:

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

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

The Council of Management are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 July 2022 was 6 (2021 - 6). Members of the Council of Management are members of the charitable company but this entitles them only to voting rights. Members of the Council of Management have no beneficial interest in the charitable company.

Independent examiner

Alison Godfrey of Godfrey Wilson Ltd was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

The Rudolf Steiner Association Limited

Report of the Council of Management

For the year ended 31 July 2022

Small company special provisions

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

Approved by the Council of Management on 19 October 2022 and signed on its behalf by:

Michael Mehta

M Mehta - Trustee

Independent examiner's report

To the Council of Management of

The Rudolf Steiner Association Limited

I report on the accounts of the Rudolf Steiner Association for the year ended 31 July 2021, which are set out on pages 7 to 17.

Responsibilities and basis of report

The Council of Management (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Godfrey

Date: 20 October 2022

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

The Rudolf Steiner Association Limited

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 July 2022

	Note	Unrestricted General £	Student £	Restricted Lamont £	Stott £	2022 Total £	2021 Total £
Income from:							
Donations and legacies	3	11,000	4,000	-	-	15,000	15,000
Investment income	4	823	-	633	126	1,582	1,762
Total income		11,823	4,000	633	126	16,582	16,762
Expenditure on:							
Charitable activities		11,576	5,720	1,007	201	18,504	25,785
Other		-	-	-	-	-	6,640
Total expenditure	5	11,576	5,720	1,007	201	18,504	32,425
Net income / (expenditure)		247	(1,720)	(374)	(75)	(1,922)	(15,663)
Transfers between funds		(1,720)	1,720	-	-	-	-
Net movement in funds	7	(1,473)	-	(374)	(75)	(1,922)	(15,663)
Reconciliation of funds:							
Total funds brought forward		157,846	-	92,230	20,839	270,915	286,578
Total funds carried forward		156,373	-	91,856	20,764	268,993	270,915

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

The Rudolf Steiner Association Limited

Balance sheet

As at 31 July 2022

	Note	£	2022 £	2021 £
Current assets				
Short term deposits		262,321		247,986
Cash at bank and in hand		<u>9,422</u>		<u>25,979</u>
		271,743		273,965
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>2,750</u>		<u>3,050</u>
Net current assets			<u>268,993</u>	<u>270,915</u>
Net assets	11		<u>268,993</u>	<u>270,915</u>
Funds	12			
<i>Restricted funds:</i>				
Stott fund			20,764	20,839
Lamont fund			91,856	92,230
Student grant			-	-
<i>Unrestricted funds:</i>				
General funds			<u>156,373</u>	<u>157,846</u>
Total charity funds			<u>268,993</u>	<u>270,915</u>

For the year ended 31 July 2022 the company was entitled to exemption under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Council of Management acknowledge their responsibility for:

- (i) ensuring the company keeps accounting records which comply with section 386 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Approved by the Council of Management on 19 October 2022 and signed on its behalf by:

Michael Mehta

M Mehta - Trustee

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Rudolf Steiner Association Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charitable company. Restricted funds are donations which the donor has specified are to be solely used for particularly areas of the charitable company's work or for specific projects being undertaken by the charitable company.

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2022	2021
Charitable activities	100%	100%

h) Grants payable

Grants authorised by the Council of Management are included in the Statement of Financial Activities. Grants payable are recognised when full approval is made. Grants that have been provisionally approved by the Council for future periods are disclosed as a future commitment.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Short term deposits

Cash held on short term deposits includes cash held with a maturity of more than three months but less than one year from the date of acquisition or opening of the deposit or similar account.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

1. Accounting policies (continued)

l) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Statement of financial activities: prior period comparatives

	Unrestricted General £	Student £	Restricted Lamont £	Stott £	2021 Total £
Income from:					
Donations and legacies	11,000	4,000	-	-	15,000
Investment income	916	-	705	141	1,762
Total income	11,916	4,000	705	141	16,762
Expenditure on:					
Charitable activities	11,606	9,065	3,316	1,798	25,785
Other	-	-	6,640	-	6,640
Total expenditure	11,606	9,065	9,956	1,798	32,425
Net income / (expenditure)	310	(5,065)	(9,251)	(1,657)	(15,663)

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

3. Donations and legacies

	Unrestricted General £	Student £	Restricted Lamont £	Stott £	2022 £
Donation - Hermes Trust	11,000	4,000	-	-	15,000
	<u>11,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>

Prior period comparatives

	Unrestricted General £	Student £	Restricted Lamont £	Stott £	2021 £
Donation - Hermes Trust	11,000	4,000	-	-	15,000
	<u>11,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>

4. Investment income

	Unrestricted General £	Student £	Restricted Lamont £	Stott £	2022 £
Interest from loans	386	-	297	59	742
Bank interest	437	-	336	67	840
	<u>823</u>	<u>-</u>	<u>633</u>	<u>126</u>	<u>1,582</u>

Prior period comparatives

	Unrestricted General £	Student £	Restricted Lamont £	Stott £	2021 £
Interest from loans	325	-	250	50	625
Bank interest	591	-	455	91	1,137
	<u>916</u>	<u>-</u>	<u>705</u>	<u>141</u>	<u>1,762</u>

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

5. Total expenditure

	Charitable activities £	Support and governance costs £	2022 £
Grants payable (note 6)	15,987	-	15,987
Administration	-	1,140	1,140
Accountancy	-	1,231	1,231
Council meetings	-	146	146
Sub-total	15,987	2,517	18,504
Allocation of support costs	2,517	(2,517)	-
	18,504	-	18,504

Total governance costs were £1,376.

Prior period comparatives

	Charitable activities £	Other £	Support and governance costs £	2021 £
Grants payable (note 6)	23,419	-	-	23,419
Administration	-	-	985	985
Accountancy	-	-	1,201	1,201
Council meetings	-	-	180	180
Impairment	-	6,640	-	6,640
Sub-total	23,419	6,640	2,366	32,425
Allocation of support costs	2,366	-	(2,366)	-
	25,785	6,640	-	32,425

Total governance costs were £1,201.

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

6. Grants payable

	Unrestricted £	Restricted £	2022 £
Grants payable to individuals: 7	2,250	3,253	5,503
Grants payable to institutions:			
Anthroposophical Medical Practice	-	140	140
Children's Garden Steiner Kindergarten	800	-	800
Emerson College	250	-	250
Eurythmy India	600	-	600
Holistic Health Consultancy	-	300	300
London Steiner School	-	300	300
Peredur Eurythmy	2,350	-	2,350
St Michael Steiner School	-	2,294	2,294
Tobias School of Art	3,100	-	3,100
University of Exeter	-	350	350
	<u>9,350</u>	<u>6,637</u>	<u>15,987</u>

Prior year comparatives

	Unrestricted £	Restricted £	2021 £
Grants payable to individuals: 5	2,211	1,498	3,709
Grants payable to institutions:			
Anthroposophical Medical Practice	-	1,800	1,800
Integrative Health	250	-	250
London Steiner School	12	588	600
Peredur Centre for Arts	1,500	-	1,500
Performing Arts International	162	933	1,095
St Michael Steiner School	1,080	120	1,200
stART publishing	750	-	750
The Ashdown Hub	720	-	720
The Firefly Initiative	750	-	750
Tobias School of Art	840	8,105	8,945
University of Exeter	1,100	-	1,100
West Midlands Eurythmy	1,000	-	1,000
	<u>10,375</u>	<u>13,044</u>	<u>23,419</u>

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

7. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' reimbursed expenses	58	Nil
Independent examiner's remuneration (incl. VAT)	<u>1,200</u>	<u>1,140</u>

During the year, two trustees were reimbursed £58 for travel to board meetings (2021: £Nil).

8. Key management personnel

The key management personnel of the charity comprise the Council of Management. There were no employee benefits of the key management personnel of the charitable company.

9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Creditors: amounts falling due within 1 year

	2022 £	2021 £
Grants payable	<u>2,750</u>	<u>3,050</u>

11. Analysis of net assets between funds

	Unrestricted General £	Student £	Restricted Lamont £	Stott £	Total funds £
Current assets	159,123	-	91,856	20,764	271,743
Current liabilities	<u>(2,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,750)</u>
Net assets at 31 July 2022	<u>156,373</u>	<u>-</u>	<u>91,856</u>	<u>20,764</u>	<u>268,993</u>

Prior year comparatives

	Unrestricted General £	Student £	Restricted Lamont £	Stott £	Total funds £
Current assets	160,896	-	92,230	20,839	273,965
Current liabilities	<u>(3,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,050)</u>
Net assets at 31 July 2021	<u>157,846</u>	<u>-</u>	<u>92,230</u>	<u>20,839</u>	<u>270,915</u>

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

12. Movement in funds

	At 1 August 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 July 2022 £
Restricted funds:					
Lamont fund	92,230	633	(1,007)	-	91,856
Stott fund	20,839	126	(201)	-	20,764
Student grant	-	4,000	(5,720)	1,720	-
Total restricted funds	113,069	4,759	(6,928)	1,720	112,620
Unrestricted funds:					
General funds	157,846	11,823	(11,576)	(1,720)	156,373
Total unrestricted funds	157,846	11,823	(11,576)	(1,720)	156,373
Total funds	270,915	16,582	(18,504)	-	268,993

Prior year comparatives

	At 1 August 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 July 2021 £
Restricted funds:					
Lamont fund	101,481	705	(9,956)	-	92,230
Stott fund	22,496	141	(1,798)	-	20,839
Student grant	(1,220)	4,000	(9,065)	6,285	-
Total restricted funds	122,757	4,846	(20,819)	6,285	113,069
Unrestricted funds:					
General funds	163,821	11,916	(11,606)	(6,285)	157,846
Total unrestricted funds	163,821	11,916	(11,606)	(6,285)	157,846
Total funds	286,578	16,762	(32,425)	-	270,915

Purposes of restricted funds

Lamont fund

This restricted fund is used to support patients in receipt of medications or therapies inspired by an "anthroposophical approach" to medicine as developed by Rudolf Steiner and Dr Ita Wegman.

Stott fund

This restricted fund is used to support students and artists working with "anthroposophical speech and drama" (speech formation as developed by Rudolf and Marie Steiner).

The Rudolf Steiner Association Limited

Notes to the financial statements

For the year ended 31 July 2022

12. Movement in funds (continued)

Purposes of restricted funds (continued)

Student grant

These funds were given by Hermes Trust (Reg. Charity 281749) to distribute as grants for students undertaking designated trainings and undertaking courses based on anthroposophy in fulfilment of the terms of a bequest received by them. The Rudolf Steiner Association will distribute an annual sum of £4,000 a year until 2024 to students with funds donated by Hermes Trust.

13. Related party transactions

The Charity has a policy that where funds are awarded from the Doris Lamont Fund (restricted fund for medicines and therapies) the grant should be made to the treating physician or therapist to cover the cost of prescribed medicines or course of therapy.

A further policy is that where grants are awarded to students undertaking a further education or training course the grant is paid directly to the course provider.

J Josephson, a trustee of the charity, is also a director of the Anthroposophical Medical Practice. Grants paid to the Anthroposophical Medical Practice during the year amounted to £400 (2021: £1,800). Expenses paid in respect of Anthroposophical Medical Practice were £9 (2021: £Nil). J Josephson declared an interest and did not take part in the charity's decision-making process in respect of funds being awarded to this organisation.

M Mehta, a trustee of the charity, is also a director of Hermes Health Limited. Expenses paid in respect of administration services provided by Hermes Health Limited amounted to £14 (2021: £180). M Mehta declared an interest and did not take part in the charity's decision-making process in respect of funds being awarded to this organisation.