

3rd Treasurers Research Meeting

Spring Valley, 7 and 8 October 2025

A third research meeting concerning the role and work of the treasurers in the US (and Canada) was held 7 and 8 October in Spring Valley, NY. It was backgrounded by a triptych of evening talks, published separately.¹ The invitation and program are included as Appendix 1.

Under the overall title of ‘Reinvigorating the Anthroposophical Society via Branch Finances’, the aim of the two days was to follow up on the previous such meetings held in Ann Arbor (14-17 March, 2024)² and Spring Valley (21-23 April, 2025). This report is based on notes taken by Jenny Doty, which lend themselves to an aphoristic, if at times cryptic, style. Supported by the Economics Group of the Anthroposophical Society in America,³ the workshop had 4 sessions and was prefaced by an invitation and some working sheets (included as appendices). The notes are also more by way of an outline than comprehensive, giving a sense of the range and depth of topics, but not everything that was said. Many of the themes are taken up in the evening lectures, which preceded the workshop sessions.

Present: Kim Chotzen (KC) , Marguerite Doray (MD), Stephen Vallus (SV), Jenny Doty (JD), Lorene Allen (LA), Christopher Houghton Budd (CHB), Melissa Lyons (ML), Ray Manacas, (RM) Sarah Ammon (SA), Gordon Edwards (GE).

Apologies: Beth Dunn-Fox, Charles Burkam, Sebastian Bilbao, George Reitnour, Leigh Glenn.

¹ *St Gallen, Spring Valley and Beyond.*

https://economics.goetheanum.org/fileadmin/economics/Various_pdfs/EGA_Spring_Valley_Triptych.pdf

² See *Treasurers Report*, available here:

http://www.hopespringseternal.world/fileadmin/user_upload/EGA_Treasurers_Research_Meeting.pdf

³ See Appendix 2 and 8.

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Day 1: Researching the financing of the Anthroposophical Society

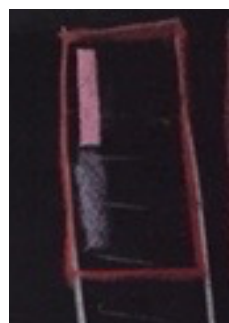
Recapitulation

If the Anthroposophical Society can't sort out its finances, nor will the world be able to. If we can't sort it out, we have nothing to say to the world. Also, we need to use the words of finance and economics, but on our own terms.

Working closely with Marc Desaulles, Swiss Treasurer and General Secretary, Christopher Houghton Budd is one of the main 'drivers' of the Circle of Treasurers, steering its meetings and organizing its agendas. Their work informs other settings. For example: the use of the chart of accounts in branch finance. However, not many know about this work, in part because it tends to run ahead and even challenge most members' understanding of financial literacy.

In Rudolf Steiner's image (see meeting 8.30 am, 29 December 1923 during the Christmas Conference), the Society sets a budget based on what it wants to do, then the budget is divided by the number of members of the Society. Rudolf Steiner set 15 CHF per member as the contribution to the budget of the General Society in 1923. However, each Country Society gets to make its own decision as to how to come up with the money to meet this obligation. This is important: each Council decides how it will meet its financial obligations.

MD: What is the 15 CHF for? On what will it be spent?

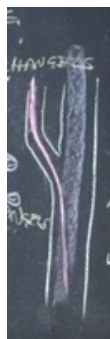


CHB: That is debated among the membership today. Many people only want to pay for the Society expenses and not for, for example, performances of *Faust*. So, we created a chart of accounts to distinguish Society activities from School activities, with the Country Society's accounts first and then the School's accounts. Dues received by members are the first line item. The next line item, immediately below the first, is a subtraction representing the obligation sent to the Goetheanum. With this sequence, one can readily determine how much money is left, as it were, for a Country Society to work with. If the accounting structure is not set up in this way, the Council just passes the money through the organization to the Goetheanum. As a result, the Council remains asleep. The 'pay-what-you-feel-like' alternative is not an anthroposophical way of financing. Rudolf Steiner said the Goetheanum building was not in the Society's budget.

Steiner has an image that a small group would hold the real estate and make important decisions related to assets. In contrast, the Society, a large group, is not built to make asset purchase decisions –that's small group work. CHB showed how the chart of accounts distinguishes between Society and School expenses. Marc Desaulles uses the terms 'ordinary' and 'extraordinary' to distinguish between Society and School expense, but taxing authorities do not pay attention to these distinctions.

If the Society has its budget covered, then what it wants to do by way of 'extraordinary' activities the world will fund gladly. But this will not happen if the Society is hiding its deficits inside its requests for

funding. Then, if the world doesn't pay because of our lack of integrity, we end up going to a bank to fund the deficit. At that point, we find ourselves within a borrowing paradigm when – in actuality – we should operate either in the realm of spending (i.e. Society contributions) or giving (i.e. funding the School).



CHB explained his image of 'siphon finance' (see picture). The pink 'thin' flow is the membership's will-funding of the Society; when covered by the members this calls into being a 'separate' flow destined or looking for the work of the Sections of the School, provided that work is seen to have relevance for humanity and is not self-referencing. If the Society gets its finances in order, the money flow to finance the School will follow – or the School will be pulled into realization because of this ordering.

SA: What about the inefficiencies and thievery that can happen when finances are involved or when finances happen far away?

GE poses a question pertaining to America, England, and continental Europe.⁴

CHB: Let's look at taxation in response to Gordon's question. In continental Europe, their system is based on cameralism. This was a system also active during Goethe's time, where the state takes care of everyone, and the taxation system reflects this. In England, it is different because the state has a lot more responsibilities; correspondingly, the taxes are higher. In a way it's more socialistic in that it uses the state to achieve its social goals. In the US, there is a propensity to make money, set up a foundation, then give the money away. There are many more foundations in the US than in England or central Europe. The US system allows for ways to shed your wealth – and this is compensated for in the tax system. In England through Keynes, the Arts Council was created. In the general flow of taxation, some of the tax revenue is allocated by the government to the arts. As a result, the government influences what art is. This is different from what happens in central Europe and different from what happens in the US.

In all cases, however, how these might best be understood and evolve depends on researching Rudolf Steiner's few, and little explored, indications on income and capital taxation. Outside the threefold construct, his ideas are usually seen as regressive, i.e. unfairly targeting the poorer members of society – a field of enquiry little known in the anthroposophical movement, largely because of its presumptions about living from donations.

In the anthroposophical movement, there is an attitude of, 'What I want to do, someone else will pay for.' As such, this sets people down a path of starting non-profit entities. We have an image of ourselves as unpaid spiritual teachers. We lack the image that we create economic value through our anthroposophical activities.

MD: I can't see how what a teacher does and the goods that a farmer provides are to be valued in the same way.

CHB: Rudolf Steiner gives an example in the economics lectures of how to value the services of a good doctor. The doctor's services are valued by calculating the difference between how fast an employee

⁴ This topic was backgrounded by a prior brief e-correspondence, see Appendix 3.

returns to work, compared against the calculation of how long it takes an employee to get back to work without a doctor or with an inadequate doctor. The value of an education can be calculated in a similar manner. We look at the amount of expenditure it saves society to have an educated population.

SA: Consider how Mani created communities in Persia. They had a maximum size. Is the image on the board a viable social form for today? The Goetheanum and its problems always feel far, far away. Is all this work worthwhile? I've been a member of the society for 40 years.

LA: Recapping: Is the structure given at the Christmas Conference workable in our own time?

MD: When I look at the statutes, the general ambience is one of simplicity, of soul-to-soul relationships. In a worldwide group of more than 42,000 people – is this model suitable for such a large number of people?

When you attend anthroposophical meetings, you should be able to feel that you find more there than if you simply studied anthroposophy by yourself. You should be able to attend them because you find people there with whom you wish to study anthroposophy. [...] In the anthroposophical gatherings you should find each other as human beings. [...] You should be able to look forward to them even if you know that you have long absorbed what you are about to hear. [...] Anthroposophy is about the truths it can bring to the surface; the Anthroposophical Society is about the life it cultivates.

– GA 260a, 3rd Letter to the Members.

CHB: Yes, if we can understand the archetypal image.

KC: Many in the movement ask these questions. Marc Desaulles makes it so clear that in this Steiner-given structure, we can order our relationship with the spiritual world and with ourselves. The structure gives us a temple in which the angels can speak and meet with us. The chaos in the movement currently is due to a lack of comprehension of this temple image, whose reinvigoration is central to the work of the Economics Conference.

CHB: The surprise today is mention of Mani and anthroposophical lore. In the future – in the sixth epoch – there will be a greater understanding of community. But only anthroposophists have this image. For example, in the past, the Isle of Man was a place where everyone could gather and be heard. If the number of individuals exceeds the size of the location, then people fight to be heard. Then there is agitation, because some are not heard. My question is: Is this image hologrammatic, fractal? Can there be a visceral experience locally of the Christmas Conference? If not, then there will be continual questioning about what happens 'over there' at the Goetheanum. A key problem is that the Goetheanum is actively encouraging direct membership, but a direct-membership doesn't allow for members to meet soul-to-soul. This is a serious problem.

Marc Desaulles has the image of Archai, Archangels, and Angels corresponding to the General Society, the Country Societies, and Groups. This is an ordering image, but it's not a Venn diagram or the like, derived from materialist social science. However, the angels don't work at the point of the individual in the Society; they work in groups of individuals. How do we have a soul-to-soul experience as a membership of 42,000 individuals?



The Case of the Anthroposophical Society in America (ASA)

Point of fact: A Country Society doesn't exist separate from the General Anthroposophical Society (GAS). We can see this in the fact that the Country Society doesn't issue the pink cards. But, yes, it is a separate juridical entity. Internationally, the reputation of the United States Society is not so good because, for example, with 90 CHF due, in 2024 only \$15.92 was paid per member. In 2019, Dave Mansur began to change this reputation for the better, because he created a five-year plan to get up to speed in meeting the full financial obligation of the Anthroposophical Society in America.

CHB has been a fact-finder through all his travels to Country Societies and branches around the world. He asks: Does this Society have the 90 CHF to pay? Is there a will to pay it? What karmic relationship is there with the Goetheanum? When there are disagreements, the common starting point is always a fidelity to Rudolf Steiner.

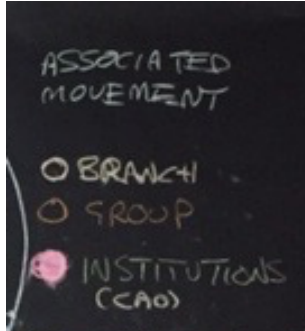
CHB: Steiner describes those who represent anthroposophy *representants*, the substantial and sole condition of being a member of the School.⁵ Therefore, strictly speaking, much of the work of the School is happening outside of the Society, carried by those who speak in the name of anthroposophy but who are not (yet) members of the School or do not claim to act on that basis. This definitional glitch needs resolving. It is part of the reason why people hold onto their money instead of paying their dues. It also causes us to underestimate and ill-compute our situation.

On this matter, the Anthroposophical Society in America website the various mentions of branches – a map, an Excel spreadsheet of groups, branches, and the like, and, a PDF on how to form a branch and its corresponding parameters are somewhat contradictory. Also, the seemingly external Council of Anthroposophical Organizations is actually a committee and so part of the Anthroposophical Society in America.

If the members don't cover the Society's budget, then it is forced to act out of its own ego and seek funds elsewhere. And yet, in the same way that the Country Societies carry the General Society, could the branches of a Country Society carry the Country Society? (The image drawn on the board shows a large central circle to represent the Society surrounded by many smaller circles representing Country Societies, surrounded again by individual dots representing members. Members join the Society via groups, but the Society in Dornach is the source of the pink cards designating our membership status.)

Notwithstanding concerns that members paying via a branch might fracture the movement even more than it already is, although one could equally argue that the local engagement will lead to a reinforcement at the national or country level; if it were possible to carry the Country Society with branch finance, we first have to sort out the terms *branch*, *group*, and *institution*; *informal group*; *recognized group*; etc. – and the criteria of each. The word *branch* is linked to masonic terminology, unlike the Christmas Conference, which is not set up in chapters, and where *group* is the language. A branch is technically a subset of a Country Society; a group is not. As far as the word *institution*, the term is derived from the 1980s, invented at the Goetheanum as a line item conceived to be a source of revenue for itself, yet most anthroposophical institutions are cash-poor non-profits. (Fuller notes in Appendix 4.)

⁵ https://economics.goetheanum.org/fileadmin/economics/Towards_2023/EC_MD_The_Challenges_of_Christmas_1923.pdf



Regarding *institutions*, what if those responsible (the board) for a Waldorf school or bio-dynamic farm saw itself as a group of the Society? Would this stop the ebbing of anthroposophy from these institutions? What if they ‘owned’ their relationship to the Society and, secondly, contributed to it financially? Point one: then, in their budget, we would find money going from the institution to the Society. Point two: there would be restricted fund accounts within the Society. While the Society wouldn’t fund the account, it would be there so that anyone else in the world could fund it. Then, for example, a group like the Collegium of North America would spend that fund as they want. They would pay for the bookkeeping services provided by the Country Society on behalf of the group.

Is the ebbing of anthroposophy out of these institutions because the leaders do not consider themselves *representants* of anthroposophy? If the board were representants, it would imply that they are members of the School – but the requisite Section of the School that they would belong to doesn’t yet exist (i.e. the Economics Section)! There should be a place for people to come together in the School who know how to run an organization by taking their cues from Rudolf Steiner and the Christmas Conference, not organizational development constructs.) These institutions that we have been discussing are the ‘ones to watch’ – and where first to focus our attention.

Chart of Accounts

The Circle of Treasurers has developed a template for a chart of accounts for income and expense accounts. We looked at 14 Country Societies’ chart of accounts, translated them, and grouped them into like categories. We then re-ordered the chart of accounts so that the top line is revenue from members, and the immediately after line is money sent to the Goetheanum. Thereby, the third line is the difference (what’s left), with which the Country Society begins its own tasks.

The goal of the chart is twofold. First, the Circle of Treasurers can ‘drop’ the Country Society numbers into a common spreadsheet. Second, treasurers can then rename or structure their own chart of accounts to match the worldwide template. However, there is nothing yet for the balance sheet. There is the widespread problem of secluding funds, for example, when a legacy happens. Treasury Guideline number 9 is challenging because it says⁶ – not that a Country Society must share a financial legacy, but that it must *inform* everyone when a legacy occurs. It would help the situation if we got clear about the Society’s and School’s chart of accounts. We need to talk this through until we agree. We need to find some common culture about finance. For example, we shouldn’t behave like how the US does towards the UN – turning on or off funds based on whether it agrees or disagrees with its policies.

A lot of our problems can be sourced in a mismatching of revenue and expenses. Anthroposophical institutions cannot move the anthroposophical movement forward without the Society. Institutions alone cannot carry the movement in the US. When the Anthroposophical Society in America is unequivocally the heart of the movement, the sections and institutions can be invited to speak on problems. This possibility is thwarted, however, when those responsible for the institutions either do not belong to the Society or the School, and when their institutions do not own, worse yet, deny, those affiliations.

⁶ See footnote 2.

A next step between the Anthroposophical Society in America and its branches, for example, needs to be the adoption of the common chart of accounts and the knowledge of the balances in those accounts. We need to share this information. Sharing the money itself can't be an external compulsion; it must arise from within. By sharing this information, we would know where the money is, where it needs to be, and could make decisions accordingly. Then, if we can move money amongst ourselves, only the net goes out into the external financial system. But this step won't happen until we are all financially healthy. Thus, we need a shared accounting system (but not linked ledgers!). There are no moral judgments here. It's a story about the efficient use of money and working together as a totality, cohesively but not collusively. The goal is sharing information. This is the Templar model and signals to bankers that their primary role of moving money 'physically' will soon disappear! But there can also be no tax evasion of any kind.

GE: Getting from where we are now to these guidelines, we would need every member to agree to this; so, the leadership would have to engage with it.⁷

CHB: We need to educate ourselves, hence the Guidelines, but they cannot be directives.

KC: In the doing of it, people will start to see the ordering effects.

CHB: Much of our accounting, especially non-profits, is about achieving IRS compliance. Sure, the IRS needs to be satisfied, but we need to figure out our own needs first. We need an understanding of the economic value we generate. We might not then rush into non-profit constructs.

Viroqua Branch Report

Kim Chotzen's presentation on the Viroqua branch covered a lot of ground, with the results of her work there implicitly referring to many topics and behaviors, that one can expect to be typical when introducing the logic, and inherent spirituality, of finance into current settings. But also the gradual reconciliation of views that such finances, especially the objectivity of accounting, invites and facilitates.

KC: There was a lot of pushback in our branch to developing this financial framework. Yet, just this month, when I requested funds to be reimbursed for my travel expenses, the response wasn't, 'No, we don't have the funds,' but, 'Next year we will work towards this goal.' The members expressed a lot of gratitude for, firstly, my connection with this work. Second, for my enthusiasm to do the work. Lastly, they became engaged to build a budget for next year so that our branch would consider sending a representative to the Treasurers Meeting and the AGM.

Because of its comprehensiveness, this reportage is included here in Appendix 5 as a stand-alone report and update on a project already outlined in the original Treasurers Research Meeting in March 2024 in Ann Arbor.⁸ A reading of the report ought to be accompanied by a sense of how typical it is likely to be seen if other branches or groups go this path. And not only in the US; other countries have substantial branch components: Netherlands, Germany, Switzerland, Canada, and Australia. And other countries would benefit from this as a way of 'federating' a Country Society or bringing harmony where there are several disparate groups in a country.

⁷ See Treasurer's article in *Being Human*, Fall 2025.

⁸ See footnote 2.



In what amounted to a combined crash course in 'The Colors of Money' and the background to the notional Hibernia currency⁹ used in the Circle of Treasurers' spreadsheets (Sun column. Moon column. Closing entries outside the course of time. Blue to identify permanent balance sheet accounts. Red to identify temporary income and expense accounts), we then reviewed the financial statements provided by the Viroqua branch, where the Chart of Accounts had been mapped onto QuickBooks.

Note 1: We still need the Quickbooks terminology for 'equity' account category to be changed to 'own capital' (*Eigenkapital* in German)!, which requires changing Quickbooks generic structure!

Note 2: People mistakenly think of equity accounts as asset accounts. This may be because entrepreneurs, for example, fund their sole proprietorships with their own money and then use it to buy materials in their business, making it feel like an asset.

CHB: Avoid creating external funds or borrowing money if members don't contribute enough to cover Society expenses. Just keep going around and talking to members about the finances and the situation. Based on experience, a surplus will always result. We need to move beyond our systemic bail-out mentality. Recently, there has been a 10th Treasurers' Guideline created. It recommends the Country Societies remit their dues to the Goetheanum in two tranches: May 31 and November 30. The result of this guideline is that liquidity would be shared between the Country Societies and the Goetheanum.

⁹ See

https://economics.goetheanum.org/fileadmin/economics/Articles_and_Papers/EC_Paper_2021_CHB_Hibernia_Currency.pdf

Day 2: Standing on the Shoulders of Others

The second day began with a review of the history of the Threefold and Education Foundation, detailed in Appendix 6. The aim was to examine the actual case of Spring Valley, not in order to comment on it directly but to substantiate the typical or generic topics planned for the day, specifically taxation and the (de)merits of non-profit status with tax exemption (NPX), including property tax discussions.

Topics over Both Days

Funds

RM: So we are discussing three types of funds: general unrestricted, donor-restricted, and board-restricted.

Contributions

CHB: In English-speaking worlds, we are calling ‘dues’ *contributions*.¹⁰ This is because a contribution arises from within – even though these are technically obligations. The Vorstand recently decided that members must pay at least some monetary amount as an expression of their goodwill towards the Society. The word used is *contribution* in order to help overcome the significant degree of ill will coming from the membership toward the Goetheanum.

We use the word *contribution* in English even if the payment is an obligation. This is because you have to want to make the payment. There are two components to being a member of the Society. First, you need to bring goodwill towards the Society. Second, you bring goodwill towards the Society in the form of financial support. If we look at the word *contribution*, the first part is *con-* and the second part is *-tribution*: ‘together we fund.’ Instead of it being demanded of a member to make a payment, I place an obligation on myself instead of someone else placing an obligation on me. As sovereign individuals, we can ask ourselves: how do I play my part in this story? This is the story of a republic.

Branch Finances (See Appendix 4.)

KC asked a question about joining the Society via a branch.

CHB: I think this is in keeping with the Christmas Conference. However, Eddie Ledermann, Finance Coordinator of the Anthroposophical Society in America seems not to want the complication of Country Society dues coming from the members through groups. Nevertheless, the branch or group could become more alive by members understanding the need for the Society at immediate (Branch), Country and Goetheanum levels, so that each receives income sufficient to cover its operating expenses. This would engender engagement and a soul-to-soul connection. It would also incentivize meeting in groups. The fact

¹⁰ From imposed *tributes* to a ruler to freely-willed *con-tributes* to our joint expenses. From *res privata* to *res publica*.

that we don't meet in-person is killing the Society. Paying fees at the branch level would ameliorate the situation.

Membership

CHB: In a group, the membership secretary would maintain the membership list. The treasurer would keep track of who has paid. The president would chase down those that hadn't paid. But all this must comport with what happens at the Goetheanum. In the Anthroposophical Society in America, the membership secretary tracks new members, deceased members, and transferring members. So, groups should have to do this too. At the Goetheanum, there is a database of membership that can be populated with data from all the Country Societies. But the Goetheanum hasn't always kept it up-to-date – nor has it always ensured members have paid or not.

If a member has not paid, the membership secretary needs to inform the Vorstand and the Council. Then the Vorstand can revoke a member's pink card after a two-year period. This is actually Goetheanum policy. Since 2024, you can't be a member of the Society without paying something. These two policies run side-by-side. And they need follow-through. Protocols need to be enforced or else there's no need for there to be a protocol.

Global Membership

The topic turned to the ability to join the General Anthroposophical Society as an individual.) CHB wonders: Even if one finds oneself outside of access to a group, why would you lock yourself into that karma? Why not keep searching for a group through which to join the Society?

Attending Branches

MD: I know there are teachers or doctors that don't have enough time to join a group or branch.

CHB: This is because our image of the Society and the School is not clear. This observation goes back to the issue of solving the institution question. If the boards of institutions were members of the School, then their institutions would be the groups by which individuals could join the Society. Do we have a misconception of the demography of the Society? Let's see what can come out of the United States. Maybe it can help us get through the challenges at the Goetheanum. If we go back through the first images we created at this gathering, maybe we can find the order at the level of the group. And that ordering can make its way up to the other levels, i.e., the Country Society and the Goetheanum. We can also keep in mind that there are groups that directly connect to the Goetheanum without first going through a Country Society. Mexico is an example of this. Also, this is how you can have a huge country-wide meeting – by delegation. Delegates from all the groups send a representative.

1933 Statutes

The 1933 statutes are the original statutes of the Anthroposophical Society in America. They are registered in the state of New York. They say three important things. First, they link to the Christmas Conference and to the bylaws of the state they're in. Second, they make reference to working groups. Third, they state that the board of the Society is born out of the working groups. (Also the membership?)

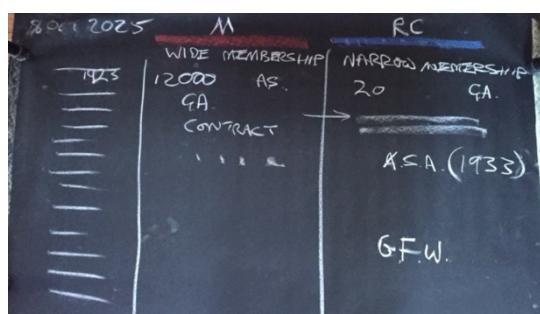
The Anthroposophical Society in America is not an open membership group according to its bylaws. The board is the membership. It is a narrow group in terms of our distinction between narrow and wide groups.¹¹ The delegates of groups go to the meetings and then there are the individual members that are the Council. The 1933 statutes are very similar to the Christmas Conference statutes. There was a contemplation that the delegates would come from the groups and not from the wide individual membership. When I read these, they seem very close to the Christmas Conference, and this may have been intended to be so. But the revisions over the years have drifted from this original clarity.

Corporations

There are two types of corporations. A corporation of wide membership that chooses a board, and a corporation of a small group that in its entirety is the board.

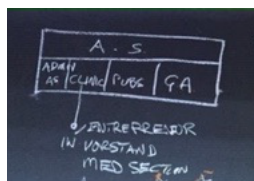
RM: Is the General Anthroposophical Society also a narrow corporation?

CHB: At the Goetheanum there has been a lot of rethinking going on over the last five years because Gerald Haefner thinks the Society is out of date and undemocratic. He believes that Rudolf Steiner is 'past his sell-by date.' Those at the Goetheanum requested comments from the worldwide membership for changes that could be made to the constitution. (But almost all of it was done in only German.) CHB responded by saying that an English mind needs to be in the mix in order to offer insights into common law equity. The response was 'No thank you. Later.'



A group of about 30 people wrote a 47-page document that muddles facts with interpretations on how to update the constitution. They did come up with a useful distinction, however. They reviewed many of the events pertinent to the Society over the past hundred years within a framework of *wide activities* and *narrow activities*.

Activities undergone by a narrow group of members including, for example, the Building Association. A wide activity is the refounding of the Society by Rudolf Steiner. (Marc Desales reviewed this document, and he characterizes wide activities as Michaelic and narrow activities as Rosicrucian.¹²) In the research report, there was an error that Marc noticed. A contract that should have been categorized as a narrow activity was categorized as a wide activity. As a result, some subsequent activities were mis-categorized, as they related to the original entry mistake. This is an example of a useful distinction that has been compromised by a misinterpretation of fact. And the resulting analysis is flawed as a result.



But there is an effort to clarify Rudolf Steiner's composite image of the General Anthroposophical Society. Under the wide heading of a wide organization of 12,000 members at the founding of the Society, there are four narrow subgroups. First, there is the narrow group that constitutes the administration of the Society. Second is the publishing and dissemination of books and lectures. The Ita

¹¹ See discussion in *St Gallen, Spring Valley and Beyond*, op. cit.

¹² See http://www.hopespringseternal.world/fileadmin/MD_Two_Poles_Revised_.pdf

Wegman clinic is third. And the building association, the Bauverein, is fourth. Rudolf Steiner's vision was that each leader of the Vorstand would also be an entrepreneur.

In this report produced by these 30 or so people at the Goetheanum, there is confusion and conflict regarding the two General Anthroposophical Societies. In 1925, a double Annual General Meeting took place after Steiner died. Fights began because of the confusion about which of the two General Anthroposophical Societies was 'the real one.' In 2002, a judge ruled that the refounded Society never came into existence because it did not have an AGM. So – the judge says – as a wide phenomenon or activity, it did not happen. Instead, the judge argued, the General Anthroposophical Society qua narrow organization, which has had AGMs, is the one that exists. Therefore, our pink cards originate from this narrow organization.

In the light of all this confusion at the Goetheanum, here in the Anthroposophical Society in America, we have not only to get clear about what are Society activities and what are School activities, we also have to determine who deals with the resources and how. You have to know the difference between the phantom body and the physical body.¹³

In terms of the wide/narrow distinction, we can see the Anthroposophical Society in America is a narrow corporation because – though probably unknown to most members – only the board members are members, which means, though pink card holders may think they have a right to an AGM vote, they do not, with the single exception of a *council*-proposed change in bylaws. This isn't shocking news unless you thought it was otherwise. Those in serious finance don't blurt out their information to the uninformed if they are unwilling to learn about it. Gerald Haefner incorrectly interprets this to mean our organization is undemocratic. So, the Anthroposophical Society in America AGM only needs to be an hour long; the three-day event is an opportunity to hear from all the groups and sections active in the Movement. In terms of an annual meeting, for example, this could take the form of the ASA holding its AGM in the midst of a longer, 3-day event comprised of presentation from the sections (organized by the Collegium) and presentations from the institutions, organized under the *already existing* committee of the Council of Anthroposophical Organizations.

Expenditure Tax / Capital Tax

The US government has a huge source of its revenue in income taxes. Rudolf Steiner said income taxation is the wrong kind of taxation. In my reading of Bernhard Behrens, for example,¹⁴ he implies income tax is replaced by a mix of expenditure taxes on goods and taxes on the implication of capital used by an entrepreneur – a theme explored in an Economics Conference meeting held in 2009.¹⁵

Both Steiner and Behrens were putting forth the idea to levy tax on the capital the entrepreneur is using to fund his initiative – tax on the capital one needs to unfold one's initiatives. It's a tax on the capital used in an initiative – not a tax on revenue or income. For example, income tax on self-employment income may be a misread. It can equally be seen as a tax on implicated capital.

¹³ '...the Phantom, belongs to the physical body as a form-body which permeates, and at the same time holds together, the material parts that are woven into our physical body.' *From Jesus to Christ*, GA 131. 11 October 1911, Karlsruhe.

¹⁴ See *A Legacy Restated – The work of Bernhard Behrens*. Steinerbooks, New York 2024, p.25.

¹⁵ *Towards True Pricing and True Income. 2009 Economics Conference Proceedings*. Search aeBookstore.com.

In the sense of chapter 12 of *The Philosophy of Freedom* about ethical individualism and moral tact, this would be an example of not upsetting or wrecking the broader society and economy while shifting the paradigm.¹⁶ So, Joe Taxpayer just needs to understand that his tax bill – the amount of which would be unchanged – is validated but from a different perspective. His response might be, ‘I have now seen how I can take the whole world into my individual act.’

The point of the exercise, however, was not to detail our thoughts on this, but to outline a key area of much-needed research. (Fuller notes in Appendix 7.)

According to Rudolf Steiner, evolution has three phases.¹⁷ In the first phase, no individualism is allowed. In the second phase, individuals break all former restrictions. And in the third phase, the entire society celebrates the individual, provided this is accompanied by maturity and responsibility, not just 'free will'. By contrast, Adam Smith advocated the idea that to help someone else is antisocial behavior. This is an example of how he can't think clearly about economics. He thought that we have only to do what's best for ourselves, and the market sorts out the rest.

Non-profits with Tax Exemption (NPX)

Is surplus distributed privately? This is the crux of the matter for being granted tax exempt status or not. Consider remaining a for-profit, and consider not distributing profit privately. For example, in Switzerland, l'Aubier got a tax discount because they could show how they shouldered education and internship costs that other businesses don't. As a result, in the course of a normal audit, they received a substantial tax refund. The question is: why not be for-profits if our activities fall in the narrow column (discussed above)? Accounting procedures state: if you have a profit, you are demonstrating the value you create for society. Per Rudolf Steiner, this is a metric that the modern mind can understand. In choosing the non-profit framework we risk putting a straitjacket on ourselves.

CHB: Why continue with this? Why not see how far we can get in a for-profit status in the narrow organizations? The IRS/accounting is increasingly automated and forensic in nature. There's no judgment involved. The financial activities can be seen. Financial paths can be traced. This is a way to unscramble the omelet. Now we have a recipe for order and clarity. We can put things in order and solve our problems.

The narrow group is born out of the wider groups' delegates. How far can we do all this in a for-profit mentality? The non-profit framework is more rigid and restrictive. If we sort out the wide/narrow distinction, and get beyond the bailout mentality we currently have, then maybe we don't need to receive assets from someone requiring a tax break. Let's ask ourselves: Are our assumptions based on a world economy? Are we limiting ourselves based on a changing, shrinking environment? Can one start a eurythmy school in a for-profit modality alongside an endowment fund, so that it never would *not* make a profit because it could get revenue from the non-profit endowment?

¹⁶ 'Moral action presupposes, in addition to the faculty of having moral ideas (moral intuition) and moral imagination, the ability to transform the world of percepts without violating the natural laws by which these are connected.' *POF*, RS Press, London 1970, p.164.

¹⁷ *Freedom and Society*, Rudolf Steiner, 1898. (GA 31). Translated by Carlotta Hollman Dyson.

In the English-speaking world, we may have to put this outside in order to bring it inside further down the road. This is likely how it has to happen in the Anglo-Saxon world.

[illegible]

After the seminar, LA, KC, JD and CHB had an in-car one-day working session driving to Detroit, which gave us ample opportunity to debrief and prepare for, in effect, a continuation of the seminar within the Anthroposophical Society in America annual meeting by way of the Treasurer's Q&A, the EGA session, the AGM itself,¹⁸ and a number of one-on-one conversations between CHB and key voices in the various sessions.

at the Society's finances – local/angelic, country/archangelic, world/archeic – the same logic holds. Namely, that if the members cover the operating costs of the Society as such, other flows become available for the work and activities of *representants* – whether formally members of the School or not (yet).

¹⁸ See video'd presentation: https://us02web.zoom.us/rec/play/z3HhstNQZaJjOo6B8oThlqxQZJB2EqybHVFEzQDLG-EVH4AmU8b0XY-GGxJVivBx6_kvrk4vd1nqlp_g.ebDcKt99Qzt7i9xN

Appendix 1: Invitation and Program

As you may know, in the past two years, together with fellow Anthroposophical Society in America member, Lorene Allen, I have visited a number of branches of the Anthroposophical Society in the US. We have done this as members of the Anthroposophical Society in America concerned to see and understand how branch finances work, but also as a way of exploring the idea that, just as the (now 37) Country Societies in principle carry the finances of the General Society at the Goetheanum, so a Country Society could be carried by its branches. In this way, the Christmas Conference impulse can be aligned with today's circumstances in regard to the Treasurers Guidelines, the shared chart of accounts and other considerations being developed by Society treasurers around the world.

For many reasons both inner and outer, karmic and practical, the Anthroposophical Society in America is a particular, and particularly important, case in point. For this reason, I am taking the opportunity when in the US for the annual meeting in Detroit to organize with colleagues a twin event in Spring Valley 6-8 October. (See attached provisional program.)

Following on from previous workshops in Ann Arbor and Spring Valley, the daytime part of this gathering will provide a two-day intensive seminar to focus on the ideas developed in the last 18 months concerning 'associated branches' (see p.14 ff Treasurers Report¹⁹). In the evenings, there will be three conversations open to branch members based on themes currently at the center of the Anthroposophical Society's financial and organizational heart.

Both events are open to all those responsible for the finances of Anthroposophical Society in America branches and groups, as well as those concerned with the funding of anthroposophical institutions. They will build on previous discussions, but will also be an opportunity to review the history of the Society in America, and to revisit and reiterate the threefold impulse 100 years on from its introduction in the US.

The timing is linked to the ability of both Lorene and myself to be in the US, and the event is being organized in cooperation with the Treasurer, Charles Burkam, with whom I work closely as a member of the Circle of Treasurers and board member of the Goetheanum Fund Worldwide. Charles will not be able to attend as there are council meetings in Ann Arbor prior to the Annual Conference, but we wanted to catch the mood and spirit of Michaelmas, while avoiding overlap with Detroit. I am hoping that there will also be an opportunity in Detroit to share the background of this work with fellow members more widely.

Despite the last minuteness of this invitation, I look forward to working with as many of you as possible.

Yours sincerely,

Christopher Houghton Budd

The workshop finances are still being worked out. There is no participation fee, but travel, food and board is likely to be to the participants' account, although I am looking into funding for the venue and overnighting costs. The evening branch events will be as normally organized locally.

Sent to:

Members of the Council of the Anthroposophical Society in America / All branches and groups / Previous participants / Those concerned with the finances of Anthroposophical Organizations

¹⁹ http://www.hopespringseternal.world/fileadmin/user_upload/EGA_Treasurers_Research_Meeting.pdf

PROVISIONAL COMBINED PROGRAM
Final adjustments will be made as we near the event.

Reinvigorating the Anthroposophical Society through Branch Finance			
<i>Michaelmas Event at Spring Valley, New York with Christopher Houghton Budd*</i>			
	Monday 6 Oct	Tuesday 7th Oct	Wednesday 8th Oct
9.30		Researching the financing of the Anthroposophical Society <i>Recap to date.</i>	Standing on the shoulders of others <i>The history of Threefold Branch</i>
10.30		Pause	Pause
11.00		The case of the Anthroposophical Society in America	Taxation in the light of Steiner
12.30		Lunch	Lunch
2.00		Associated Branches	The (de)merits of non-profit status
3.00		Pause	Pause
3.30		AS in Viroqua A case study update	Closing and Next Steps
6.00	Supper	Supper	Supper
7.30	<i>Three evening presentation-based Conversations</i>		
	The Lost Section and the Task of Treasurers From endowment to curation to enactment Where finance is researched	From St Gallen to Spring Valley and Beyond The threefold foundation of the Anthroposophical Society School, Society, Resources	Rudolf Steiner's House The history and future of the Goetheanum Association – a work-in-progress

* Christopher Houghton Budd is the convenor of the Economics Conference of the Goetheanum, a member of the Anthroposophical Society in America, a founder board member of the Goetheanum Fund Worldwide and participant in the Circle of Treasurers (representing Quito, Ecuador).

Appendix 2: Economics Group of the Anthroposophical Society in America

In terms of the discussions about branches and branch finances, the Economics Group is a case in point, of course. In its case, there is no subscription to it or via it to the Society in Ann Arbor. Instead, the ASA provides a restricted fund account which was floated by the Economics Conference Fund with \$5,000 (effectively an interest free loan to the ASA), so that it always has a liquidity cushion. When members of the Group use this facility to support the work of the Economics Conference, such as this seminar, with each event they undertake to restore the float to its original \$5,000.

In this way, the Economics Group has sponsored several events to date,²⁰ with the session at the Detroit annual meeting as its latest undertaking, for which the following flier was produced:

Initiatives Session: 1- 2:30, Saturday October 11th.

It's *Dove Day in Doveland!* The day to celebrate the Columban 'tradition' of America, and a chance to meet members of the Economics Group from the US and other parts of the world, all passionate about the role of associative economics in transforming our lives for the better!

Once a month since January 2018, we have been meeting online to discuss topics germane to understanding modern economic life through the lens of Rudolf Steiner's *Economics Course* and related writings. We have also followed the work of the Society treasurers in order to understand more deeply the background and practicalities of financing the Society and School, focusing especially on the US situation.

In Detroit, some of us will host an in-person session to share with members information about the Group's past, present and proposed activities in support of the research work of the Economics Conference of the Goetheanum (part of the Social Sciences Section) and the Anthroposophical Society in America treasurer. The founding and purpose of the Group will be recalled, its history to date, and the special nature of its funding.

Jenny Doty, on behalf of the Group

Session Agenda

Proposed topics, with ample time for Q&A:

- Sharing of the Group's founding document (available as handout)
- The history of the Group to date
- Its funding basis
- Its support of the Economics Conference work generally
- Its support of the Treasurers work worldwide and in the US
- Possible next focus:
 - online events on associative financial literacy for teachers, treasurers and administrators.
 - interviews with Economics Conference colleagues on topical themes.

²⁰ See Appendix 8: History of the Economics Group of the ASA.

Appendix 3: E-correspondence with Gordon Edwards

Dear Christopher,

thank you for your call/invitation for clarification/collaboration regarding the ideas I was trying to express during our last EGA call (regarding the ASA national group needed re-organization, financing, facilities/real estate, etc.

First, I'll attempt a brief outline of the related thinking that I have arrived at and am tentatively holding. Then I'll address the points in your message.

1. ASA is a national group of members (people only) of the GAS living in the USA. A single group of individuals. Eliminate regional groups. Local or branch groups organized or incorporated to own property will not be part of the ASA national group. They and the properties they own, will instead stand separately, while their members can continue to be also individual members of the ASA.

2. ASA will charge members annual dues an amount per member needed to cover costs of administration (communications, rental for needed office space - and when needed only meeting space -, staff salaries) (disposition of programs, such as the prison outreach program to be decided.)

Members will also have to be charged annual dues for membership in the GAS (to cover the same expenses as those of the national group and including cost of administration for the School for Spiritual Science - including those for the General Anthroposophical Section). ASA will have to decide independently those amounts until the GAS is able and willing to provide them.

3. Establish an endowment to be funded by the currently designated 'Savings' Account and proceeds from the sale of the Geddes Avenue property. Endowment to be professionally managed by large well established management organization. Annual earnings of endowment investments to be distributed to the ASA for subsidization of operating expenses, and a program of loans and grants for member initiatives (like the Mid-States Shared Gifting program of RSF).

Now I'll try to address the points you raise in your message, CHB in italics:

Branches should be free associations of members unencumbered by investment portfolios and real estate, which should be outsourced or transferred to people and organizations that have the necessary competences for such things, provided their intention is to further anthroposophy.

I'm thinking that the entities formed by individual branches, that have investment portfolios can continue to exist independently organizationally of the ASA; and can decide their investment policies and support programs themselves. My point regarding the need for competent professional management of funds is covered above, regarding establishment of an endowment fund by the ASA. The term or concept you express as 'outsourcing' does not represent my thinking regarding the management and ownership of investment portfolio or other property. My thinking is that the groups (such as the Chicago or LA branches), while made up of members of the ASA, would be corporately separate from the ASA – and

therefore the ASA not being in any way the owner of their investments or property. Such groups of members would be deciding who or what entities are beneficiaries of their investments.

Branches should rent on an as-needed basis from 'shared use' facilities.

Well, yes. However, not thinking of sharing office space with anyone else, but renting space in professionally managed facilities that are currently being developed in the commercial real estate market under the term 'co-working' (that doesn't adequately describe what I mean). The term 'shared use' is open to misinterpretation. The space rental I am proposing for the ASA would be in a facility that currently is falling under the commercial real estate designation of 'co working'. The ASA would be renting full-time occupancy space needed for office, small meetings, storage, etc. The kind of facility under consideration would have available for rental on an as needed basis spaces for large meetings, conferences, etc.. so, these spaces would be used on a shared basis

This seems to me the same as what I was recommending for Chicago, that the branch incorporates properly as a branch of the ASA and that the non-profit called RS Branch change its name and behave as a proper non-profit with real estate!

I do agree that your final recommendations to the Chicago branch seemed to be in the same direction as my thinking here.

How would using a shared use facility provide the 'right' kind of space for anthroposophical work?

Regarding 'the right kind of spaces': well you can have a few meetings about that. I'm sure they will all be enlightening. In those coworker spaces the offices and meeting rooms open up to an indoor common area similar to sidewalks and streets outside but better furnished. The curtains can be drawn for privacy, etc. Can the suitability for our purposes not be provided spiritually?

Could, for example, there be a consortium of anthroposophists who took on to own and manage such a shared facility and give a special deal in terms of finance and ambiance for a branch of the Society?

Regarding your 'consortium of anthroposophists' – sure: let's start with the budget.

Appendix 4: Concerning Branches

The aim of this research is to continue asking the question: In the Anthroposophical Society worldwide, what do we understand by 'branch'?

There are so many instances of this term being used, yet they hardly mean the same thing, and leaving the topic unexplored in the background – has the effect that it works as a prime cause of dissent, whereas clear debate about it would, in my view, likely lead to consent, albeit on the basis that 'we have first to agree to differ if we are ever going to agree'.²¹

In the March 2024 Ann Arbor session,²² the discussion that took place led research up to the edge of policy. However, research does not become policy unless formally adopted. Until then, the sharing of ideas ought not to be read as the proposing of policy, not even if an idea is expressed in potential policy language. This is a distinction I assume we are all able to make. This is especially true of spiritual scientific research which, unlike sense-based research, does not admit to thinking one thing and doing another. At the threshold the paradigm changes to knowing doing.

Some overall considerations

Are branches a Theosophical (even Masonic) hangover?

There is no mention of branches in the Christmas Conference, where the image per Statute 11 is of groups based on location or subject matter/working field.

There is no mention either of Country Groups (i.e. the 'Anthroposophical Society in a Country').

Or whether they are special cases of location or subject matter, or else linked to folk souls? This is something yet to be discussed, let alone agreed.

Some specific considerations

There are some Anthroposophical Societies, like Switzerland, with both direct members and branches. Germany has Arbeitzentren, while Holland has its own version of things born of when it split from Dornach. Then there are the branches linked direct to the Goetheanum, with no intention of becoming Country Societies, while others (e.g. Mexico) intend to federate into a Country Society.

Some, e.g. Australia, are already an informal *confederation*,²³ while the branches in Canada, which is more a federation, are direct subsets of the one entity – the Anthroposophical Society in Canada – from which they have little or no financial autonomy.

²¹ 'But first we have to differ if later we'd agree – those, at any rate, were Michael's words to me.' From a Michaelmas poem by CHB, 5 September 2024.

²² See footnote 2.

²³ An important consideration when one bears in mind that Australia is trying to figure out how to move from constitutional monarchy to a republic and might well benefit from the Anthroposophical Society being a first mover in this field!

And then there is the Anthroposophical Society in America itself. Its 1933 bylaws (see *accompanying document*) clearly contemplate branches and individuals, but also an internal financial body. But it also has groups, plus its public documents explaining both are contradictory one to the other and include made-up ideas by one or another person (e.g. Rene Querido's suggestion for 50 members as a branch criterion). Where, though, have these been agreed upon formally? Moreover, there is the financial and existential variation between the branches, ranging from fully fledged foundations to 5,000\$ get-bys to, some of which have even been delisted by the IRS for failure to comply with regulations.

In addition, in this brief review, there is the picture, which Economics Conference colleagues use in the work supported by the Economics Group of the Anthroposophical Society in America, of the General Anthroposophical Society at the level of Archai (but with the Archangel Michael in his special Arche status); Country Societies at the level of Archangels, and Branches/Groups (*or is it individual members when in branches/groups?*) at the level of Angels.

This image originates with Marc Desaulles (General Secretary and Treasurer of the Anthroposophical Society in Switzerland) and is used by him in his approach to the Society. But it is not commonly known, let alone agreed. And it is not – or not yet – the image that informs the Goetheanum Leadership or the Circle of General Secretaries. Without such an image, however, the organizational imagery of the Society defaults to Venn diagrams, corporate management constructs and other outcomes of conventional (i.e. materialist) social science.

Further, regardless of whether the task of their organization is focused on farming or education, etc., one can think of the members of the board of an anthroposophical institution conceiving themselves *in that capacity* – i.e. as public trustees and as representants of section activities – as a group of the Society. That is how the board of the Goetheanum Fund Worldwide, for example, is best seen.²⁴

Lastly, in the case of the Anthroposophical Society in America, in terms of the Christmas Conference, what is the anthroposophical ground of a region? How does a region compare, for example, to an area that logistically allows regular in-person meetings of branches intermediate between local branches (of whatever focus) and the Country Society?

²⁴ The Goetheanum Fund Worldwide Association (GFW) is an association in Switzerland. It has a board of six people. It was conceived in part as a place for assets, like buildings, as well as Weleda shares, to be transferred and managed. As such, it is in the conceptual stream of the Building Association (Bau Verein). It is a way to 'internally outsource' the stuff that flummoxes the Society.

Appendix 5: Viroqua Branch

This report is built out of various elements:

1. Updating at 12 August 2025.
2. Chart of Accounts.
3. Accounts as at 30 September 2025.
4. Bylaws.
5. The Treasurer's report to the General Meeting on 22 October 2025.

1. Updating at 12 August 2025

Notes from *Mission of Folk-Souls* / Rudolf Steiner, 1910, Oslo.

“...As we human beings set out to transform nature to our purposes, (it’s raw materials, that is. KC), so the Archangels use us as raw material to be molded.

We are the datum for them – what appears in the field of human consciousness to them is the aggregate of centers or focal points round which the inner experiences of man are grouped, insofar as the (inner experiences) take place in the Intellectual of Mind-Soul. (Steiner gives precise background to these elements previously in the lectures.) Their activity is, by comparison of a higher order.

...The Archangel Being, the guiding Spirit of a nation, is something which hovers above the individual members. Man’s personal experiences which derive from his sense perceptions are wholly foreign to the Archangel who is guiding the people.

But there are intermediaries, and it is important that such intermediaries exist. They are the Beings we call Angels, and they mediate between the Archangel and Man.

...(The Angels) are therefore the true intermediaries between the Archangels and the individual human being. They transmit the behests of the Folk Spirit to the individual souls and thereby help to determine what the individual can do, not only for his own evolution but for his whole people.”

In summary:

The image of Rudolf Steiner creating an archetype for all activity – the Re-founded Anthroposophical Society – knowing as he did, seeing as he did the reality that the spiritual hierarchies weave and work in human life, a structure such that these Beings could find a way in our human-created structures to work so that Good May Become, is what the Treasurers Circle and accounts is striving to reveal.

Kim Chotzen
August 11, 2025

Introduction to Treasurers Report

Guiding Thoughts

The Overall Chart of Accounts is structured to represent the Society and School of Spiritual Science distinctly. The overall image is that Branches are a microcosm of Country Groups, which are in turn microcosms of the General Anthroposophical Society. By linking through a shared financial structure, we can awaken financially and begin to see how, from the local to the worldwide level, we are 'One Society; Many Groups'. Backgrounding these financial images is that of the Angels working at the local and working fields level (Branches and Groups) with the Archangels, who work on a Country Group level, and the Archai on behalf of the worldwide Society (General Anthroposophical Society). These Beings, when given a 'temple-home' via the finances can live and work amongst us in an ordered and ordering way.

Bookkeeping Principles and Policies (in use for the time being):

Branch events: presenters do not take a fee; donations into basket go into the account Events: Branch

Sponsored Events: Outside speaker, professional offering; individual Society member responsible and who retains any surplus, absorbs any loss. (If s/he wants to give any surplus back to the Society it goes under Events-Sponsored account. There is no converse: the Society does not fund losses.

It is important that the Society hosts the School, so Class Lesson 'income' is shown in Class Work account.

2. Chart of Accounts

Showing the overall COT template with ASV matched to it as appropriate, and highlighting in blue balance sheet accounts and in red income and expense accounts.

ACCOUNT	TYPE
Saving Account	Bank
Checking Account	Bank
Accounts Receivable	Accounts Receivable
Undeposited Funds	Other Current Asset
Accounts Payable	Accounts Payable
Restricted Fund - 1	Equity
Restricted Fund - 3 School	Equity
Restricted Fund -2	Equity
Restricted Donation	Equity
O/B Own Capital	Equity
Retained Earnings	Equity

Website	Income
Library	Income
Journal	Income
Rent Received	Income
Int., dividends, etc received	Income
Book sales	Income
Other	Income
Events - Sponsored	Income
Events - Branch	Income
Non-anthroposophical sources	Income
Anthroposophical Sources	Income
Free gifts	Income
Legacies	Income
School and Section meetings	Income
Projects, Initiatives, research	Income
Class Work	Income
AGM	Income
Occasional Contributions (ASV)	Income
Membership Contributions (ASV)	Income
Membership Contributions (ASA)	Income
Donations	Income
Events X - Sponsored	Expense
AGM X	Expense
Events X - Branch	Expense
Internal travel (local)	Expense
Foreign travel (distant)	Expense
Office	Expense
Rents and Premises	Expense
Honoraria and Remuneration	Expense
Depreciation	Expense
Taxes	Expense
Website X	Expense
Journal, Library	Expense
Telephone and Utilities	Expense
Publicity	Expense
Bank charges, interest exp., etc	Expense
Insurance	Expense
Book purchases	Expense
Postage	Expense
Accounting	Expense

Other X	Expense
General Secretaries	Expense
Class Work X	Expense
School and Section meetings X	Expense
Projects and initiatives	Expense
Printing	Expense
Professional Fees	Expense

3. Accounts as at 30 September 2025

Anthroposophical Society in Viroqua Balance Sheet Standard As of September 30, 2025		Anthroposophical Society in Viroqua Profit and Loss by Class January through September 2025			
	Sep 30, '25		Society	School	TOTAL
ASSETS		Ordinary Income/Expense			
Current Assets		Income			
Checking/Savings		Library	60.00	0.00	60.00
Checking account	1,588.93	Book sales	20.00	0.00	20.00
Total Checking/Savings	1,588.93	Events – Sponsored	69.52	0.00	69.52
		Events – Branch	169.00	0.00	169.00
Total Current Assets	1,588.93	Class Work	0.00	53.00	53.00
		Occasional Contributions (...)	1,197.00	0.00	1,197.00
TOTAL ASSETS	1,588.93	Donations	210.48	0.00	210.48
		Total Income	1,726.00	53.00	1,779.00
LIABILITIES & EQUITY		Expense			
Equity		Events Exp – Sponsored	69.52	0.00	69.52
Retained Earnings	1,544.45	Office	0.00	0.00	0.00
Net Income	44.48	Rents and Premises	1,665.00	0.00	1,665.00
Total Equity	1,588.93	Total Expense	1,734.52	0.00	1,734.52
		Net Ordinary Income	-8.52	53.00	44.48
TOTAL LIABILITIES & EQ...	1,588.93	Net Income	-8.52	53.00	44.48

4. Bylaws of the Anthroposophical Society in Viroqua

Draft approved on October 20, 2025 for presentation at the AGM

1. The Anthroposophical Society in Viroqua (ASV) is a branch of the Anthroposophical Society in America and is organized as an unincorporated association whose members carry joint and several financial responsibility.
2. ASV is striving to work in the spirit of the Christmas Conference of 1923-1924 and our bylaws seek to be in alignment with those of the General Anthroposophical Society as re-founded during the Christmas Conference of 1923-1924. See <https://static.goetheanum.ch/assets/archiv/rosa-heft-en-founding-statute.pdf>

3. In this light and to this end, ASV may undertake and participate in all and any activities conducive and related to the achievement of this purpose. It is politically and religiously independent and does not pursue any profit-distributing aims.
4. Membership in ASV is open to any person who supports the purpose and aims of the General Anthroposophical Society and who is a member of the General Anthroposophical Society.
5. People who are not members of the General Anthroposophical Society are welcome to become “Friends of ASV.” Friends enjoy all the privileges of members except voting rights at General Meetings.
6. Members agree to carry financial responsibility for the operating expenses and activities of ASV through their membership fees and / or occasional contributions.
7. ASV will establish a Branch Carrying Group that has the responsibility to manage all tasks of ASV including all matters financial, legal and programmatic. It represents ASV in relation to third parties and affirms the status of members.
8. The Branch Carrying Group shall consist of no less than three (3) and no more than five (5) members of ASV. They shall hold office for 1 year and be eligible for reaffirmation without limit of time.
9. The Branch Carrying Group, at its discretion, shall appoint its members to fill the roles of Chairperson, Vice-chair, Secretary and Treasurer. The primary responsibility of these roles shall be as follows; though the Branch Carrying Group may create more detailed job descriptions at its discretion:
 - a. **Chairperson:** Proposing agenda and facilitating Branch Carrying Group Meetings and General Meetings. Serving as a signer on bank accounts.
 - b. **Vice-chair:** Carrying out the responsibilities of the Chairperson in his/her absence or upon request.
 - c. **Treasurer:** Maintaining up to date and accurate financial records. Serving as a signer on bank accounts.
 - d. **Secretary:** Maintaining an up-to-date membership list and all key legal documents as well as taking accurate minutes.
10. General Meetings are validly constituted if more than half of the members are present. General Meetings can be convened as frequently as deemed necessary by the Branch Carrying Group, but must happen at least once per year (the Annual General Meeting). The Branch Carrying Group must give at least four weeks prior written notice (including an agenda) for a General Meeting.
11. Decisions of General Meetings are taken by consensus or, if this is not possible, by two-thirds majority vote of the members present. However, changes to the bylaws, as well as dissolution of the ASV, require unanimity of the members present.

12. ASV will hold an Annual General Meeting that brings together members of ASV in-person in order to give input into the work of ASV, and to:
 - a. Review the annual financial report (balance sheet and income and expense statement) for the fiscal period January to December and give input into an annual budget.
 - b. Appoint the members of the Branch Carrying Group.
 - c. Adopt and amend bylaws.
13. In the event of dissolution, any assets will be used or transferred in accordance and in alignment with ASV's purpose.

5. The Treasurer's Report / 22 October 2025

To the Annual General Meeting of the Anthroposophical Society in Viroqua, October 22, 2025.
Kim Chotzen

If we make an image – an imagination, a thought-picture – of the Anthroposophical Society as it was originally brought to earth by Rudolf Steiner as the re-founded Anthroposophical Society during the Christmas Conference of 1923/24, intended by him as a representation of a spiritual archetype, a form to show humanity the way to overcome egotism in social life, and thereby to sow the seeds of love for the future of earth evolution – if we make such an image, then we can imagine it as a structure, a body, in which the being of Anthroposophia can find a home on earth. (And conversely, without which one can ask if she does not wander as disembodied soul upon the earth.)

If we then take to heart what Rudolf Steiner says in his Economics Course – that 'economic life is to spiritual life as a shell is to its nut'²⁵ – a precise (but inverse) image – then we can ask, what is the *economic structure* of this spiritual archetype of the body of Anthroposophia, the re-founded Anthroposophical Society?

And if we further understand *accounting* as the universal language of economics, we can ask how this archetypal image will appear, and what will its language tell us?

These questions are at the forefront of the worldwide research of the Circle of Treasurers of the Society. And what I, in my role as prospective-treasurer for the Anthroposophical Society in Viroqua, and in link with my branch colleagues, concern myself with.

The forms, accounts, the emphasis on details, etc., may have at times seemed picky, pedantic, if not harsh and cold. But with the imagination and striving that live behind them, working as they do to represent a great spiritual archetype in modern terms and times, they are warmed. And are thus offered to you for your consideration.

²⁵ 'The truth is that the economic life of a particular time and the spiritual life of a particular time hold the same relation as a nut to its shell; the economic life is invariably the shell which the spiritual life has thrown out.' *Rudolf Steiner, Economist*. ([1996] 2018), from aeBookstore.com.

Appendix 6: The Threefold Foundation Story

Prior to the seminar, CHB had written a 'prompt email' to Ray Manacas and Melissa Lyons (our 'personal' hosts) listing a number of questions designed to understand the Threefold Foundation (our host venue):

'Dear Ray and Melissa,

understanding that you are both linked to the Foundation, I have a few questions I am bringing with me in a spirit of revisiting the history of threefolding in the US, since it seems this was born in New York then took root in Spring Valley. (I am depending on the Foundation's website for the story.)

Best wishes, Christopher'

- i) When was 'and School' added to your title and what does School refer to?
 - ii) I assume the various institutions housed in your properties are all autonomous entities, presumably lessees, but I'd be interested to know if their leases are fully repairing and long term or something else.
- iii) You describe your community as in effect a community of institutions, rather than individuals. How does this community of institutions meet?
- iv) Are those responsible for the various institutions required or expected to be members of the Society?
- v) I understand the Foundation was created, and presumably still operates, in order to hold an area of land free from speculation and dormitory development. How is this achieved ongoingly? Is it enshrined in your statutes, local bylaws, New York law or what? Or could a change of directors overturn this from within?
- vi) The Threefold Branch is listed as a member of the community as if it were like the others an institution. But what is the Branch in fact? Is it a 501(c)(3), for example?
- vii) And when was it established?
- viii) I ask this for general understanding but also because I am interested to know how the founders saw such things. Those early days seem seminal and 1933 reads as such an important year.

Ray explained the three landowning entities found at Spring Valley:

Threefold Education Foundation and School (TEF), RSF Foundation Inc., and the Christian Community Inc. RSF foundation Inc. is synonymous with the Fellowship Community, and it has no subsidiaries. There are no sub-entities of Christian Community, Inc.

The TEF has several tenants:

Hungry Hollow co-op, Sunbridge, Inc., and, formerly, Anthroposophic Press.

The following organizations are listed as under the umbrella of TEF:

Green Meadow Waldorf School, Otto Specht School, Eurythmy Spring Valley, the speech school, Threefold Farm/Pfeiffer Center, the fiber craft school, Holder House dormitory, Threefold Cafe, and the pond.

Other completely separate entities located at Spring Valley are WECAN, Inc and E21, Inc.

Ray then narrated a brief history of Spring Valley; how in the 1920s a group of young people mostly in their thirties in NYC got active together: Ms. Hand, Ralph Courtney, Bybee, Charlotte Parker, and others. Ralph Courtney had met Rudolf Steiner in Europe. Land was bought in Spring Valley by a few of these members in 1926. In 1933, the first summer conference was held, and Pfeiffer and others from Europe presented. Henry Barnes met anthroposophy at that conference, and he went on to be involved in Waldorf schools and founded Hawthorne Valley. In 1966, Paul and Ann Scharff moved here to live. They were gifted some land, and they chartered the Rudolf Steiner Fellowship Foundation which had its origins in the Fellowship Committee of the Anthroposophical Society in America.

There was a polarity in outlook between Paul Scharf and Ralph Courtney. Scharff's goal was to provide a place for people to retire, especially for low-income teachers. This is a whole tale in itself: i.e., the a priori assumption that teachers wouldn't be paid enough to afford to retire Scharff envisioned a closed community. He wanted to 'bring the world' to the infirm and elderly. The shadow side of this led to a system of control. It was meant to be a communal life, a self-enclosed sphere. Within this there was nevertheless a distinction between 'members' who were the residents, and the 'co-workers' who were employees. This language remains to this day.

The other side of the polarity is what Ralph Courtney was doing. He was entirely motivated by the freedom of the individual. He encouraged people to build their own houses on rented ground. He established land leases. Yet, there is much that was unclear about these arrangements. After Courtney's death in 1964 things unraveled further through ~~in~~ the 1970s and 80s. The original homeowners gradually abandoned the arrangements and because of the financial situation of the Waldorf School the houses were made over into rentals for teachers. There was also a scrip currency that was issued, designed to devalue. The population of the Fellowship at this time was largely single mothers with their children. This led to a certain effect on the co-worker population. [probably belongs in paragraph above]

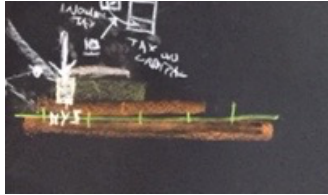
Courtney died in 1964 right before the charter for the TEF was created. In the 1960s, with the aging of the founders, the ability to carry out the founding intentions had weakened. The rented houses were nearly abandoned. All the assets were eventually acquired by TEF and ~~then~~ residences were largely inhabited by teachers who came to work at the Waldorf School. By the 70's the only activity of a meaningful scale was the Waldorf school.

CHB: I want to look at what Ralph Courtney understood – his libertarian ideas. I want to see a map of the land that lists who the landowners are and what the leases are. I want to investigate, first, the free initiatives, and second, the minimal state involvement. I suspect Courtney may have had a US business

mindset, and I want to understand it in order to unscramble the Threefold omelet. I want to incorporate the work we have been doing here into this story.

ML: The Otto Specht School gestated for many years at the Fellowship Community. In 2010 it was moved to TEF. These kids began to weave the community here together in a new way. They now want to build a community in the vicinity.

Topic: What trips up threefold initiatives



CHB: Looking down on Spring Valley from a Google Earth perspective, we see a huge amount of land with a few buildings on it. The land asset is repressed from a neo-liberal point of view. Why is this? Neoliberals would say, 'let's maximize this asset.' This is the American business mindset: John Galt, Ayn Rand, John Birch, libertarians. The anthroposophists have demised the asset.

There is a misunderstanding about what it means to remove land from the market among anthroposophists. As long as there is a buyer for land, there is a market for it. The only way to truly take land out of the market is to encumber it – thus reducing its value to zero. This is different, even opposed, to putting it in a land trust, for example. This then would make the neo-liberals wonder why we would encumber land. Those who think land has value would want to be the first ones to buy it and sell it. All modern economics relies on this happening. Rudolf Steiner says this wrecks an economy. So, just encumber the land such that no one wants to buy it! Just doing that without making any judgment will leave a question mark with the neo-liberals. The IRS and its equivalents are on the lookout for those that devalue land because it reduces revenue. The legal route to devaluing land isn't even permanent, because laws can be changed.

In the US, what are the ownership layers, and what is the history of land ownership?

GE: States and territories came first.

SV: Universities, too.

CHB: What was the veneer across the US that then was carved out into ownership? The equivalent to 'Crown land' in other British colonies.

If land is encumbered such that its value in the market is zero, then the property tax calculation can't logically be based on the value of land. Because the parcel is encumbered and has no value, we need to determine other criteria on which to base property tax revenue. The real estate taxes I pay must have nothing to do with the supposed value of the land. So, what are they based on? They derive from the *use* of the land.

It doesn't matter if a trust owns the land or not; it doesn't matter who owns it. Ownership doesn't affect what the land is worth. If I pay a tax bill, where do I book it? And who do I pass the expense on to? It goes into the rental leases, because there is no value in the land itself. Property taxes on the building itself are problematic, because its value will only go down. So, the entire real estate tax bill goes to the use

value. All the property tax has to go into what is charged for the use of the land. Then you have a macro argument that can be understood – not just a parroting of ‘land has no value.’ We have to get money off gold and onto human initiatives. If, in this transition, we fall short, it collapses onto land.²⁶ Coming off gold, means going on to human capacities. If we fall short, the value gets stuck in land. Human capacities are the source of value. For example, what are the youth doing at Youth House to generate an inflow to cover the lease and maintenance of the building? It’s not a free initiative if my initiative is subsidized by the landowner, because I’m not paying the cost associated with the land. If we want to come out of one paradigm, we have to enact what the next paradigm will be.

The neo-liberal system says everything is based on the ever-increasing value of land. Rudolf Steiner says no – it is human initiative. Neoliberals believe in the free human being. If we bring land to a zero value, then we need the revenue generated from human capacities and initiatives that at least equals the displaced property taxes.

²⁶ CHB referenced his study of land speculation in Goethe's *Faust*.

Appendix 7: Taxation

In the anthroposophical movement, the Society included, many of our problems are caused by finance, especially by the interface with taxation, often compounded by either not understanding Steiner's insights or simply not researching them. Despite its huge impact on the anthroposophical movement, taxation is seldom researched in terms of its overall role in society or its history. And even less are these evaluated in terms of Steiner's indications. And even less is current tax behavior modelled on those indications. We tend to accept current taxation practices without thought or informed challenge, leave alone showing the taxation profession what its own future might look like, or how clear taxation is a bulwark against any free enterprise override of democracy and spiritual life.

So, I would like to suggest we look at all this when in Spring Valley. Such research is often best done on a narrow basis, yet its outcomes have very wide consequences. But to go wide at this stage and make premature statements could easily backfire, alerting the IRS to challenges which it might not want to meet and could easily see as threats posed by the Anthroposophical Movement as a whole. The same goes for unsettling financial investment precepts, such as succession.

Many anthroposophical organizations, including the Society, organize themselves as income tax exempt organizations dependent on donations (i.e. other people's surpluses). And yet:

- 1: Is this a necessary self-image?
- 2: Even so, is income tax exempt status necessary to it?
- 3: Do income tax exemption criteria comport with being a free association in the sense of Statute 1: The Anthroposophical Society is to be an association of people whose will it is to nurture the life of the soul, both in the individual and in human society, on the basis of a true knowledge of the spiritual world.
- 4: Or is this a consideration that begins where one owns (rather than rents or leases) real estate and/or acquires, passively or deliberately, capital that is or has to be invested. Meaning capital held in excess of what is needed for operational liquidity.

We need to catch up

To my mind, it is essential that we track back and forth between practical facts, such as IRS rules,²⁷ and Steiner's indications, and do not create a separate universe out of what he says but that cuts no ice with modern finance. And that we do this on a professional ground with the relevant qualifications, otherwise we risk of hindering overall credibility in the eyes of those we seek to influence. This can also have the consequence that one will likely not meet those in social life whose karma it is to give effect to what Steiner observes, but without being or becoming anthroposophists or 'Michaelites'. When we assume practical change has to be effected by 'us', might we be contradicting the laws and effects of 'division of labor' in the field of karma?

²⁷ Working with the Anthroposophical Society in America is a key case in point insofar as it is also a 501(c)(3).

We need to review strategy

We have come this far first without the Anthroposophical Society in America treasurer directly in our research work, then Charles Burkam joined in, then he quickly became the treasurer. But the dynamic changes if a treasurer, in this case Charles, says: "OK, I am ready to act on a basis of research, in link with other treasurers and not just as the passive treasurer of a 501(c)(3), which is a kind of agent vehicle of the IRS."

Moreover, if the treasurer of an Anthroposophical Society stands in the true role of a treasurer – policy-aware, linked to Steiner's ideas, and seeking ways, not only to get our fees house in order, but also to implement Steiner's taxation ideas – then we need to gather round him or her and, although autonomous of and without exerting undue influence, always ask: Are our research or our proposals helpful to you in your task? In that spirit, we will not push on the treasurer by suggesting something we have not also discussed with him/her.²⁸ In any event, he or she can always be part of the Economics Conference work insofar as it serves as a place holder for an Economics Section, where, presumably, the treasurers would do research into their field and profession.

Taxation Research

Before one can teach or comment on taxation, one needs a clear ground on which to do so. Before one can go to a wider public, even the Anthroposophical Society in America membership, one needs to do some serious research, especially as concerns taxation. I say this for several reasons. Online material may be aimed at a local crowd, but it becomes worldwide available. So, one needs to be very clear as to the generics and stay well away from anything that might be seen as challenging the tax authorities in any country, and especially the US at this point in its evolution.

Some people, including at least one anthroposophist that I know, have come very unstuck for challenging income tax. Others have made a hash of it, including a number of Anthroposophical Societies and Waldorf schools, who have suffered serious fines. In fact, the only person I know in the anthroposophical movement who has come close to understanding taxation via Steiner and remain in practice is the late Benediktus Hardorp, who was a practicing tax barrister. His work is little known outside Germany, however, and was also Germany and EU related, meaning not Anglo-Saxon.

One also needs to be a working tax practitioner and professional to touch this topic, as no serious research can take place away from the coalface. It is not only theoretical and conceptual knowledge one needs, but also the knowledge that comes from working with tax officers and taking responsibility for tax affairs in the public domain.

Apart from the late Richard Rettig, who was more in the way of a 'Citizen Against Taxation', and Bernard Behrens (see his comments in the back of the 1944 edition of *The Social Future*), the only person I know in the US concerned with questions of taxation in this wide way is Stephen Vallus, with whom I have outlined my thesis on 'the history and purposes of taxation from might through right to light.'

²⁸ I also think we should bear in mind that with Charles we have an incumbent, but not perennial player, whose successor needs already to be thought about, but who should, be an informed person. This is part of what the Circle of Treasurers holds in its consciousness: how to ensure we have educated treasurers, which is something more than a non-profit cashier, so to speak?

I am proposing that we take all this very seriously and use the opportunity of Spring Valley to address current taxation in the US in the light of Steiner's indications. This need only be strategic rather than content laden, mapping out the whats, whys, wherefores and whens, in order, hopefully, to create a formal context and foundation for subsequent research.

Appendix 8: History of the Economics Group of the Anthroposophical Society in America

The Economics Group of the Anthroposophical Society in America began on December 12, 2017 as a subject matter group based on economics with the purpose of furthering the work of the Economics Conference of the Goetheanum within the Social Sciences Section of the School of Spiritual Science, whose research derives from Rudolf Steiner's 1922 Economics Course.

Participation in the Economics Group is open to any member of the Anthroposophical Society concerned with economics. It has participants from USA, Canada, Mexico and England who have been meeting virtually once a month for several years. (See details below.)

One cannot expect to be anthroposophically active without financial engagement. Accordingly, the Economics group has an account (open to contributions!) within the bookkeeping of the Anthroposophical Society in America, with a built-in liquidity cushion of \$5,000, enabling us to incur costs and plan for forward activities without calling on Society funds.

To date, the following activities have been supported by the Economics Group:

1919-2019 – A Second Chance for the World. Seeing beyond the falsehoods of modern history through the lens of associative economics. An Economics Conference meeting held in Vancouver, BC, 21-24 March 2019.

Telling a Different Story, a two-part event, begun in Sebastopol, CA with *Fresh Perspectives / Exploring America's Contribution to Financial Literacy* 21-24 September 2022, followed by a second, larger event exactly one year later, *Telling a Different Story / Financial literacy for our Times*.

21-24 September 2023, Ann Arbor, MI : A 'soft' launch of *An Economics Curriculum for Grades 1-9*, authored by Fionn Meier and his Swiss Waldorf teacher colleagues, with English translation by Christopher Houghton Budd and Daniel Osmer. (Also available in French, Italian, German, Portuguese and Spanish.)

Treasurers Research Meeting, held at Rudolf Steiner House, Ann Arbor, MI, 14-17 March, 2024 to explore the Treasurers Guidelines, Chart of Accounts and other tasks being considered by the Society's treasurers around the world.

A collaboration with SteinerBooks on the publication of the book *Bernhard Behrens – A Legacy Restated* looking at Rudolf Steiner's economic thought through the lens of Western finance and as relevant to the US. The book was launched at the 2024 AGM of the ASA in Portland, Oregon.