

Truthening our Finances in the Anthroposophical Society

Truthening¹ the Financial Realities of 2023
to align with those of the Christmas Conference in 1923,
enabling its Fulfillment in 2123

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¹ As used here, truthening means to bring out the truth of something.

Prologue

In November, 1923, not long after Berlin had been bombed during World War I, Rudolf Steiner wrote this verse to the Berlin members, many of whose homes had been destroyed:

*Humanity is forgetting the inscape of God,
But we wish to bring into the bright light of awareness,
And then bear over rubble and ashes
The flame of the gods in the human heart.*

*Let lightning strike our sensory houses to rubble: we will erect
Soul houses from knowledge of iron-sure weaving light.
And where external things go under,
There will rise like dawn the inmost soul.*

In the midst of difficult times, Rudolf Steiner counseled: Remember the inscape of God. Awaken courage, the bright light of awareness, the knowledge of iron-sure weaving light. And then watch attentively: the inmost soul will rise like dawn – not only the souls of individuals but perhaps more important, the soul of the Anthroposophical Society itself as a social organism.

The following essay, “Truthening our Finances in the Anthroposophical Society”, offers a path that can be pursued if we want to take responsibility for bringing the Anthroposophical Society itself into its next major unfolding, not only in relation to its members, but also in relation to its original purpose and sense of direction as expressed most recently in the Christmas Conference Deed of Rudolf Steiner, starting in 1923. This essay is written out of a sense of hope, with the recognition, again by Steiner, that if we love, and especially if we love the Anthroposophical Society, we must remember that “Love is always love of the not-yet. To love is to create. It is to selflessly enter the current of time that flows toward us from the future.” (– from *Love and its Meaning in the World*).

By focusing on the economic realities, the financial flows, and the bookkeeping and accounting that represent them, the approach here is to take a closer look at what is true now in our finances as a Society, and what could be true as we grow our appreciation for the possibilities that can come from awakening our understanding of what Rudolf Steiner saw and said and practiced regarding these topics in his fourteen seminal economics lectures given in 1922.² The following paper gives key ideas to consider and offers contemporary examples of economists in the Anthroposophical Society who are taking them up and turning them into deeds.

I hope the report that follows can provide hope and inspiration for taking up the economics that Rudolf Steiner offered as gift – and admonition – during a crisis point in world civilization. Many today feel we are at a similar crisis point, and we are also being challenged to, in a sense, start with the “stone that the builders rejected”, economics as we have known it, so that it can become metamorphosed into a practice of economics that is truly worthy of the highest that lives in humanity. This can become the “knowledge of iron-sure weaving light” from which we will “erect the soul houses” that will stand, firmly upright, into the future.

Meg Freeling, February 5, 2023

² *Economics – the World as One Economy*, Rudolf Steiner (2014). (Search aeBookstore.com.)

Abstract / Patrick O'Meara

In this paper, Meg Freeling (a member of the Anthroposophical Society in America since 1990) offers a potent image of the possible development of the social impulse inherent in the Deed of the Christmas Conference of 1923 over the span of two centuries. What Rudolf Steiner *conceived* in 1923 through this Deed has the potential to be *born afresh*, after a century of labor pains, in 2023 if the Anthroposophical Society can realize this original impulse better. Then the Society will be on course to *fulfilling its destiny* over the next century.

The conception of this social impulse can be seen first of all in the social form of the Society, expressed in the Statutes and the Foundation Stone Meditation brought at the Christmas Conference and also already discernible in the design of the First Goetheanum. This form is a model or prototype for how initiatives of all kinds can be supported without relationships based on power. It is the answer to the all-important question of how to form a healthy organization that was posed to humanity by the advent of the juridical person in the several decades preceding the Christmas Conference.

The paper focuses in particular on the economic aspect of this social impulse. Close consideration of the full proceedings of the Conference reveals three indications, or 'financial calls', about how an initiative must relate to financial realities if it is to serve the world as intended. The first, easily seen, is expressed in the careful language in the Statutes on the funding of the Society's operations through member dues – anticipated from members to their Groups, but obligatory from the Groups to the General Society at the Goetheanum. The second and third indications, offered by Rudolf Steiner in conversations that are part of the proceedings, address how Section research in the School of Spiritual Science is to be funded and the role of targeted gifts and funding from beyond the Society's membership.

While the significance of these 'three calls' has mostly been overlooked since the Christmas Conference, there are several encouraging examples of the calls beginning to be recognized and heeded. These point to the possible birth of the social impulse in the form of a Society that demonstrates to the world how spirit can enter matter fully when finances are managed properly. For instance, in the recently circulated Treasurers' Guidelines for the treasurers of the many country Groups (the Anthroposophical Society in, not of...) the calls are implicitly recognized in what is said about dues, Section financing and the use of legacies. Examples of the funding of projects from external sources in recognition of the value of anthroposophy include the Goetheanum Fund in Switzerland and research on True Price in Brazil and the minimum income standard in Mexico.

The significance of heeding the three calls both for the Society and the wider world is revealed clearly in efforts by members of the Economics Conference, a standing conference in the School, to bring associative financial literacy to young people. In these efforts, students learn through double-entry bookkeeping, which is the means to give expression to the three calls, to engage their wills and introduce initiative into the world in a socially healthy way. At the same time, teachers and members of the Economics Conference enhance each other's understanding of anthroposophy. This realizes the ideal of members of different Sections magnifying each other's work by working collaboratively out of their different perspectives. It also suggests that what the Economics Conference has to offer has the quality of a unique anthroposophical perspective that is characteristic of a Section.

If such working out of the economic aspect of the social impulse of the Deed of the Christmas Conference grows then there is good reason to believe that by 2123 the Anthroposophical Society can come to be what it needs to be for the world, and so fulfill its destiny.

Truthening our Finances

The Christmas Conference of 1923³ is a Deed for the future. It is the essential groundwork, not only for the New Mysteries⁴ that are even now being prepared for the next phase of humanity's earthly evolution, but also for the revitalizing and ennoblement of the here-and-now social and economic structures that are necessary for our work together as human beings if we are to take up our part in that ongoing endeavor.

Soon enough now, at the end of 2023, the re-founded Anthroposophical Society will mark one hundred years as a unique entity on earth. At the Christmas Conference held in Dornach, Switzerland, a new possibility came into being. Not only were individual human beings uniquely strengthened to bring spirit and matter together within themselves in new forms through this Conference, but their participation with all who had gathered for this event made it possible for a Deed to be enacted for the first time within the group as a whole. The hoped for result: for the group itself to become a person, a person-of-individualized-persons, 'who' is motivated, capable and qualified to bring spirit and matter together into and through itself in a new, higher form.

The 1923 Christmas Conference inaugurated such a higher-level social organism, uniquely enlivened by a long-anticipated⁵ coming together of significant contributors to the carefully prepared unfolding of this human enterprise, from both physical and super-physical realms, and out of both the past and the future. The resulting Deed was a potent manifestation of what is possible when this kind of harmony comes into being. And now this Christmas Conference Deed can become a prototype for future organizations and communities intent on creating and sustaining what is truly good in the world.

In the decades just prior to 1923, organizations of all kinds were taking on new powers of their own. Since the end of the 1800s, corporations, charitable foundations and professional associations of all kinds started becoming recognized as legal entities in their own right in key countries in Europe and around the world. Both commercial and charitable organizations were recognized as legal persons having an identity that transcended both an individual's lifetime and any one geographical place. However, the rights sphere did not – and could not – establish these new entities fully enough to prevent the abuses of their new legal personhood that has followed. Rudolf Steiner saw this and knew that a counter-influence needed to be brought. Without a deed that could remind humanity of its higher potential and purpose, the invention of the 'juridical person', the status of organizations as legal persons, would become like Goethe's image of the sorcerer's apprentice in *Faust* – lured, captivated and eventually trapped by a power they didn't understand or know how to control.⁶

In 1923, the individuals who came together to participate in and represent the Christmas Conference Deed established two primary elements. First, there was a comprehensive set of grounded, rhythmically integrated challenges for developing self-knowledge called the Foundation Stone Meditation. Second, there emerged a set of agreed-upon Statutes for orienting and holding the ongoing work. These two elements provided an essential content and structure for establishing this unique Deed. Perhaps just as importantly, the dynamics of the interactions among the participants were orchestrated through a deeply engaging dialogue that encompassed polar opposites in a harmonizing way.⁷

3 The Christmas Conference of 1923 was a gathering of 800 people in Dornach, Switzerland, to establish the Anthroposophical Society on a new footing to meet better the needs of human beings in a newly emerging cosmopolitan world.

4 *Rudolf Steiner and the Founding of the New Mysteries*, Sergei O. Prokofieff. Temple Lodge, Forest Row, England (2017), p. 200.

5 *The Origins of the Anthroposophical Society in the Light of the Ancient Mysteries*, Frank Teichmann. Temple Lodge, Forest Row, England (2020).

6 Marc Desaulles, "The Evolving Body of the Anthroposophical Society", in *The Anthroposophical Society: The Understanding and Continued Activity of the Christmas Conference*, SteinerBooks (2018), pp. 154-5.

7 Ibid., footnote 3, p. 156.

The three-part title for this article is based on an image of how life emerges from *conception* to *birth* to *fulfillment of one's destiny*. Because the focus here is not primarily on the lifespan of an individual human being, but rather on the lifespan – and destiny – of a social organism, the time frame is expanded to encompass a wider scope of events. One hundred years has often symbolized significant changes in fairy tales (the prince could climb over the wall of thorns and awaken the princess after she had slept for a hundred years), and in studying history, hundred-year rhythms often signify both missed opportunities in the past (e.g., the “Second Renaissance” that couldn't take hold in 1912 because the First World War eclipsed it⁸), and heightened possibilities in the future that can be prepared for properly if they can be clearly seen.

Thus, in the context of this writing, even if simply taken as an allegory, one could say that for the Anthroposophical Society as re-founded at Christmas 1923, this Deed could be seen as its *conception*. We are fast approaching the anniversary of its first 100 years, which, in this picture, could be seen as its *birth*, meaning that much of what we have been going through for the past 100 years has included the inevitable labor pains. Once it is truly born, will the Christmas Conference, as a social organism living on earth in a heightened consciousness, develop in such a way that, one hundred years from now, i.e. 2123, we will be able to see the re-born Anthroposophical Society not just approaching but walking its *destiny path* in service to all for whom it has come into being?

Financial Realities

The economic realities of finance, money, bookkeeping and accounting are an important part of the proceedings of the Christmas Conference. Rudolf Steiner, the initiator of the Christmas Conference Deed, provided clear indications as to how the finances could and should be handled if the newly-founded social organism was to thrive and stay on purpose. These indications were then taken up thoughtfully and whole-heartedly by the others in attendance and plans were made to put them into practice.

There are three key financial considerations, which have more recently been identified as “three calls”.⁹ These appear in the Christmas Conference proceedings in the Statutes and the accompanying conversations.¹⁰ They can also be discovered in the Foundation Stone verse itself. In Rudolf Steiner's daily introductions to this verse, he said, “My dear friends, once more let us fill our hearts with the words which out of the signs of the times are to give us in the right way the self knowledge we need...” And then he proceeded to speak the verses. Self-knowledge was always the theme. In the third segment of this verse, we learn that to know oneself requires, among other things, an awareness of how “free willing” is born out of “stillness of thought”. And “free willing” – to awaken the sleeping will – requires conscious action. In the discussion of the Statutes that followed, Rudolf Steiner then identified the above-mentioned three “calls to action”. All three required economic deeds.

Three Calls

The three calls focus on

- (1) Membership dues;
- (2) Funding for Section research; and
- (3) Targeted gifts and funding from beyond the membership.

⁸ See *A Second Chance for the World: A Deed in Becoming*, Documentation of meetings of the Economics Conference of the Goetheanum held during 2019 in Vancouver, Canada and Folkestone, England, 2019. (Search aeBookstore.com.)

⁹ Ibid., Footnote 5.

¹⁰ Rudolf Steiner, author, Marie Steiner, editor, *The Christmas Conference for the Foundation of the General Anthroposophical Society, 1923/1924*, Anthroposophic Press, 1990.

If one looks carefully at the recently circulated Treasurers' Guidelines (AWW 11-12/2021, pp. 4-5) one can see how the above three calls seem to have been addressed. The words, '**dues**', '**Sections**' and '**legacies**' have been bolded here to help clarify the points related more specifically to the three calls mentioned above. Please note that other points considered in this treasurers' meeting and reflected in the Guidelines also relate to the three calls. Here are the Guidelines:

1. The councils of the country societies (hereafter 'councils') confirm that, since membership of the Society entails a contribution from each member, membership **dues** are not free donations. (Footnote: "...the amount individual members contribute is left open, but the amount due per member by a country society or group to the General Society is an obligation.")
2. The councils will strive for a common awareness of our worldwide financial flows.
3. The councils will collectively contribute to a travel equalization fund set up to enable every treasurer to meet once yearly.
4. The councils will not condition what should be done at the Goetheanum, or withhold membership **dues** because they disagree with what is happening at the Goetheanum or consider their own needs more important.
5. The councils aim to transfer to the General Society a yearly minimum of CHF 90 per member or a minimum 50% of the membership **dues** income in their country.
6. The councils collectively aim to underwrite the needs of the General Society as identified by the Vorstand.
7. The councils agree that it is not for the **Sections** to find alone the funds needed to carry out their work.
8. The councils will aim to include infrastructure when presenting the financing needs of the **Sections**.
9. On receiving **legacies**, the councils will consider sharing these funds with the General Society and/or other country societies.

A growing body of research is in fact available relating these three financial "calls" from the Christmas Conference to critical economic issues in the world today.¹¹ Each of the three "calls" will now be addressed individually.

The "First Call": Membership Dues

In looking at the question of membership dues, I will start with a description of my own experience as a member of the Anthroposophical Society. I became a member of the re-founded Anthroposophical Society in 1990 when I realized that through it, I could continue to learn and grow on a path I had already chosen earlier in my life. In 1997, I took a next step and became a member of the School of Spiritual Science to begin a more intentional path. Every year, I have paid a membership fee of \$240, which I consider part of my professional as well as my soul and spiritual commitment. Economically, I see this annual payment of dues as the ground on which I stand, providing a solid place from which to venture into a number of initiatives that have been important to me, both as sources for personal development and as opportunities to serve and assist others. Standing here in my own individual reality, I decided to build up a scenario through which I could see my relation to the larger wholes of which I am a part, using available 2019 data.¹²

¹¹ See <https://economics.goetheanum.org/research/towards-2023>

¹² Anthroposophical Society in America 2019 Annual Report, p. 26 <https://anthroposophy.org/learn-more/governance/> For Anthroposophical Society worldwide, see Treasurer's Report, Operating Costs, pp. 4-5, Anthroposophy Worldwide No. 4/21. See also

Amount of annual member dues in the Society in the U.S. ¹³	240
<i>comprising,</i>	
Annual per member obligation to the Goetheanum (90 CHF = 98.83 USD), say	100
Annual per member amount to U.S. Society for its own ‘Operations’	140

Extrapolating from this, here is how that plays out in the larger picture:

Number of (dues-paying ¹⁴) members in the U.S.	3,819
• at \$100 per member, the U.S. Society sends to the Goetheanum annually	381,900
• at \$140 per member, the U.S. Society receives for its own operations	534,660

Number of (dues-paying) members in the entire Anthroposophical Society 43,000 members.

In the world-wide Anthroposophical Society, based on 43,000 paying members and \$100 per member, the Goetheanum receives 4,300,000 from membership dues for its annual operations budget.¹⁵

Then the questions emerge: How does the Goetheanum in Dornach, and each locality¹⁶ around the world prioritize the use of member-derived operation funds? Who decides? And on what basis? The Guidelines of the treasurers quoted above provide an encouraging start toward answering some of these fundamental questions, enabling us to get closer to the above scenario as individuals, who like me joined the world-wide Society through local (country) groups, and so truthen our finances in accordance with the Christmas Conference.

The “Second Call”: Funding for Section Research and Related Service Projects

There is a difference between operational expenses and expenses related to research. The Society itself provides a grounded connection to the earth which enables the spirit-inspired research of the Sections to take place. These require two different types of funding, each with its own quality. In the treasurers' Guidelines quoted above, some of the Section funding issues are addressed as follows: Point 7 – “The councils agree that it is not for the Sections to find alone the funds needed to carry out their work,” and Point 8 – “The councils will aim to include infrastructure when presenting the financing needs of the Sections.”

Whereas funding for operations comes from membership dues, the funding for Section research, ideally and as much as possible, is a distinct matter. In the image of this paper, it could, even should come from independent foundations committed to spending down not just the annual interest “earned” from their accumulated capital, but portions of the accumulated capital itself – ideally until the capital fund is all spent. (Then fresh capital is received or new foundations that grow out of today's wealth can begin to address current social issues afresh.)

This approach, known today as spend-down or spend-out foundations, was championed in the United States early in the twentieth century by Julius Rosenwald, president of Sears Roebuck & Co.¹⁷ He said, “I can testify that it is nearly always easier to make \$1,000,000 honestly than it is to dispose of it wisely.” He also coined the phrase, “Give while you live”, arguing that a foundation should empty its coffers to address immediate needs, trusting future generations to make their own charitable choices. Rosenwald's extraordinary gifts included about

Christopher Houghton Budd, *Rudolf Steiner. Financial Genius*, in *Anthroposophy Worldwide* No. 4/17.

13 Annual dues of \$240 comes to \$0.66 per day.

14 In fact, Statute 12 is carefully worded. The council of a group of the Society has an obligation to send an amount per member, but that amount does not have to come from the members, though it is of course not normal to join a society and not contribute.

15 See again, *Rudolf Steiner. Financial Genius* in *Anthroposophy Worldwide* No. 4/17.

16 Steiner's image was of groups based on subject matter or locality. Many localities are in fact countries, but not so Hawaii, the groups in Japan or those branches linked directly to the Goetheanum.

17 https://economics.goetheanum.org/fileadmin/economics/Articles_and_Papers/Julius_Rosenwald_MF.pdf

\$700 million in today's dollars. Much of it grew out of a unique relationship with African-American educator and president of Tuskegee University, Booker T. Washington, through which they provided educational opportunities for a whole generation of African-Americans. Rosenwald's ideas about philanthropy are now gaining currency among new givers who want to see their money solve today's social problems before trying to stretch their finances long into tomorrow.¹⁸

With spend-down foundations now part of today's social and economic reality, they need to be further nurtured by both the foundations and the users of their funds. The following list of some of the benefits of spending down capital¹⁹ becomes relevant:

- A plan to spend down capital prioritizes [making] a lasting impact rather than insisting on lasting finances.
- Bigger grants with a targeted impact can make a bigger difference immediately.
- A plan for spending down capital can solve today's problems at today's prices rather than letting issues get more complicated and expensive.
- A spend-down strategy can avoid the often unfocused, high operating costs of an enduring foundation.

Section research in the Anthroposophical Society can benefit from a study of spend-down foundations such as Julius Rosenwald's. Rosenwald and Washington were able to help many in the South of the United States establish small community schools for their children and university education and grants for their up-and-coming artists, scientists and writers through a basic shift of thinking about the nature of capital and how it flows.

In the words of Christopher Houghton Budd, the shift is to “replace scarcity of resources” with “precision of insight”.²⁰ This is the shift that comes when vagueness about economics is replaced by a commitment to regular practice of double-entry bookkeeping. Precision of insight in one's accounting leads to creating clear budgets for new initiatives. Clarity about the human needs being served and precision of insight coming through budgets often combine to create a “fast track” to available funding.²¹

In the Anthroposophical Society, an active collaboration between the Pedagogical Section and the Economics Conference of the Goetheanum²² is taking place through a project for Youth Financial Literacy. There is now a teacher-focused dedicated website²³ under the initiative and direction of Fionn Meier, an associative economist in Zurich, Switzerland.²⁴ He acts as the “Financial Literacy Ambassador” to a growing number of Waldorf Schools in Europe where he introduces financial literacy through workshops for teachers and lesson blocks for students. As more people learn to speak the common language of accounting together, more opportunities for needed funding flows begin to appear quite naturally.

18 Diane Granat, “America's 'Give While You Live' Philanthropist”, The Alicia Patterson Foundation, May 5, 2011. See also my piece ‘The Great Crash and the Great Closing’...

19 Ibid., Footnote 17. Diane Granat's original points were revised by this author (Meg Freeling)

20 Christopher Houghton Budd, *A Second Chance for the World: A Deed in Becoming*, Documentation of meetings held during 2019 in Vancouver, Canada and Folkestone, England. (Search aeBookstore.com.)

21 ‘Fast track’ is from Christopher Houghton Budd. He means by it the possibility of catching up on the delayed historical opportunities of one hundred years ago, but still accessible to a conscious humanity.

22 A standing conference within the Social Sciences Section.

23 <http://associative-financial-literacy.com> and Special issue of *Associate!* on Youth Financial Literacy: also available here: https://economics.goetheanum.org/fileadmin/economics/Newsletters/ECN33Associate_Jan_2021.pdf

24 Fionn Meier, Masters, Fribourg University, Switzerland, 2018, Money as Accounting: Historical and Theoretical Issues. (Search aeBookstore.com.)

The “Third Call”: Targeted Gifts and Funding from Beyond the Membership

The third finance-related “call” during the 1923 Christmas Conference focused on the possibility of a targeted effort to finance special projects from individuals and organizations linked to the Anthroposophical Movement, under the *then* name of World Goetheanum Association. Although seen then by Rudolf Steiner as historically premature, today this is happening, as the following three examples illustrate. The first is an initiative taken by one of the national Societies, and the second and third are research initiatives that have been undertaken by economists belonging to the Economics Conference, who draw their funding from universities and professional institutes while they draw their underlying perspectives from the 1922 Economics Course of Rudolf Steiner.²⁵

1. The Goetheanum Fund²⁶ / The Anthroposophical Society in Switzerland

Since 2008, reaching beyond the Anthroposophical Society itself to the public that reads *NZZ am Sonntag*, the largest ‘quality’ Sunday newspaper in Switzerland, the *Goetheanum Fund* attracts donations that express gratitude to the applied researchers who have spent many years developing products and services that people everywhere have personally benefited from. Equally significant are the results of more general scientific and artistic research. Donations toward the continuation of this research strengthen the understanding that “what we need today is not just more sustainability (preserving the present conditions), but more culture, more creativity, more humanity. If we want future generations to be able to live a truly human life in freedom and responsibility, we have to fund the necessary research today.” (From website: www.fondsgoetheanum.ch/en/home.html.)²⁷

“The first campaign ... was dedicated to biodynamic farming. The second focused on anthroposophical medicine and healthcare, with their wide image of man and their many therapies promoting health. The third campaign, centred on education, accented child development and the needs of children from infancy through adolescence. During these three campaigns, we have received 4,600 donations totalling over 270,000 CHF. 100% of these funds will be used in a transparent and efficient way to further biodynamic agriculture, anthroposophical medicine and Steiner education. The costs of the campaigns including their administration have been entirely funded by the donors or by the Anthroposophical Society in Switzerland, as instigator of the campaigns.” Thus, the Goetheanum Fund campaigns designed by members of the Anthroposophical Society of Switzerland, appealing to their public through Sunday newspaper supplements, is one project that has successfully influenced people outside the Anthroposophical Society to give out of gratitude for spiritual scientific research from which they have benefitted.

2. True Price as Condition of Sustainability / Xavier Andrillon

Xavier Andrillon, a colleague in the Economics Conference²⁸, took Rudolf Steiner’s “true price formula”²⁹ as the basis of his research, “True Price as Condition of Sustainability: The Global Coffee Crisis (1999-2003) and the Brazilian Amazon as Case Studies.”³⁰ Xavier’s research was awarded a Ph.D. in Economics by the Institute of Economics at Campinas University in Campinas, Brazil (*Universidade Estadual de Campinas Instituto de Economia*), one of the most highly regarded economic institutions in Brazil. In the process, he was able to establish Rudolf Steiner’s true price formula in the nomenclature of today’s academic literature, so it can now be recognized as a legitimate research topic for future graduate studies in economics.

25 *Economics – the World as One Economy*, Rudolf Steiner (2014). (Search aeBookstore.com.)

26 Marc Desaulles, General Secretary, Treasurer and Council member of the Anthroposophical Society of Switzerland.

27 Over the ten years or more of its existence, the Goetheanum Fund has resulted in 4,000 regular donors to the Anthroposophical Society in Switzerland, whose own members is 3,800. Scale that up worldwide, as was the original intention, and the numbers, but also the public presence of the Society, speak for themselves.

28 As a section activity, Economics Conference colleagues are de facto members of the School of Spiritual Science.

29 *A true price is forthcoming when a person receives, as counter-value for the products he has made, sufficient to enable him to satisfy the whole of his needs, including those of his dependents, until he will have made another like product.* (*Economics*, op. cit., Lecture 6.) (Search aeBookstore.com.)

30 <https://tel.archives-ouvertes.fr/tel-02910183/document>

Xavier states:

“Current approaches to pricing have proved inexplicable and unable to deliver sustainable development. This study explores how the combination of accounting logic and the concept of 'true price' – first proposed by Rudolf Steiner (1861-1925) – can provide a novel, dynamic and comprehensive causal model to understand how prices can contribute to unsustainability. Case studies are used to verify if the purported model is fit for explaining real-world issues... The analysis of these case studies leads us to framing true prices as a necessary condition of sustainability... Combining accounting as a gauging tool and true price as a reference point lends both concrete meaning and technical grounding to the notion of sustainability, and guidelines to measure progress toward it. We make recommendations on how producers, consumers, investors, and public policymakers could further true prices and thus support sustainability.”³¹

Because the essential work, once known, becomes a process of bringing the untrue prices that lie behind unsustainability into a “more true” status, Xavier found himself bringing the word “truthen” into the vocabulary of “true price” to make clear that to approach true price entails an ongoing process requiring continual effort.

3. The Minimum Income Standard in Mexico / Marcelo Delajara

In his recent study on the nature of labor and the link between needs and income, Marcelo Delajara, research economist formerly with the Central Bank of Mexico and another participant in the work of the Economics Conference, has also made strategic use of the “true price formula” and the associative economic principles that grow out of it. In his study and application of the Minimum Income Standard (MIS) in Mexico, he explains: “MIS is a method for the decommodification of labor, an important policy prescription of associative economics.”³² Marcelo argues that the Minimum Income Standard “can be an important building block of any needs-based payment structure for workers, such as the one envisaged by associative economics.” When working with the true price formula, one discovers that it starts with the producer. However, Marcelo points out that true income follows from true price, and until true price becomes realized, one is still left with the question, “What about the income of workers? How much is enough for a decent standard of living? This is where the work on the Minimum Income Standard can be of help.”³³

Based on methodology developed by two social policy centers in England, “the method involves conducting a sequence of focus groups with members of the public, representative of ordinary people from different income brackets. They discuss in detail what should or should not be included in the budgets of households with different composition (number of family members, their ages and sex), in order to achieve a minimum standard of living.” In the MIS approach, the following elements correspond well with the precepts of associative economics and the notion of true price: (1) the definition of the minimum acceptable standard of living; (2) the strategy followed to reach that definition; (3) the research done to determine the needs of the family members in terms of goods and services; (4) requirements for a rule to be considered socially acceptable; (5) the elements of “needs” and “participation”; and (6) the forward-looking nature of concepts such as opportunity and choices.”

In the project Marcelo coordinated in Mexico, here is the resulting Minimum Income Standard that emerged from the focus groups: “A dignified standard of living in Mexico today requires meeting basic needs, such as food, housing and clothes, as well as having the opportunity to work, access to health services and education, and leisure time. It is also about being connected and informed, living in a stable and secure environment and being part of society.”³⁴

³¹ Ibid.

³² The appellation associated with Rudolf Steiner's 1922 Economics Course.

³³ Marcelo Delajara, “A Second Chance for Labor Income: The Minimum Income Standard”, in *A Second Chance for the World: A Deed in Becoming*, Documentation of meetings held during 2019 in Vancouver, Canada and Folkestone, England. (Search aeBookstore.com.)

³⁴ Ibid., footnote 31.

Marcelo recognizes that the MIS project includes elements that align with some of the key associative economics principles. He says, “The elements of 'needs' and 'participation', together with the forward-looking nature of concepts such as opportunity and choices” can be found in both.³⁵ He concludes, “Using the MIS to design and implement a new structure of labor income is a great improvement, and its adoption by the firms that want to pay a living wage could have beneficial ripple effects throughout society. It will remain 'imperfect' from the perspective of associative economics, however, until further developments in the decommmodification of land and money are achieved.”³⁶

When the principles behind the Minimum Income Standard process and associative economics are brought together, workers benefit. Through associative economics, Rudolf Steiner's introduction of the true price formula sheds a light on all economic dealings and shows a path forward toward living conditions that support human dignity. Through the Minimum Income Standard, a respectful process for generating real information to determine a living wage has been created so that workers can present what they need in a way that can be seen by policymakers and employers who, at present, are instrumental in making it happen.

Both the Ph.D. dissertation in Brazil and the Minimum Income Standards research in Mexico were conducted within university and/or non-governmental organizations (NGOs) who found these respective projects professionally interesting and of potential benefit to under-served populations. This concludes the examples of research projects whose funding was procured from beyond the Anthroposophical Society.

The Anthroposophical Society and the Sections in the School of Spiritual Science

Within the foreseeable future, it should become possible to discover all of anthroposophy through any one of the Sections in the School of Spiritual Science. For example, in the further section work of the Economics Conference spiritual science can emerge as a knowing from within individual striving souls who are tracking and reflecting on their financial accounts through the practice of double-entry bookkeeping. Waldorf teachers who have had little patience or use for anthroposophy in the past could discover the essence of spiritual science while doing their bookkeeping and learning to “listen” to the world around them through “auditorial” accounting.³⁷ In his Economics Course, Rudolf Steiner identified bookkeeping itself as the world's money.³⁸ And in his course for teachers in 1919, he said, “In fact, no child ought really to reach the age of fifteen without being led from arithmetic to a knowledge of the rules, at least, of the forms of bookkeeping.”³⁹ By then, all students should be able to do basic bookkeeping and keep their own accounts. Through the individual's engagement with double-entry bookkeeping, the will is awakened and one discovers the effect one has on others. As inaugurated by Rudolf Steiner, associative economics lays a foundation for personal confidence and integrity most fitting for teachers of the next generation of human beings. And it leads to Rudolf Steiner's perception of the human being as it is laid out in many of his other writings. I am sure that each of the other Sections in the School of Spiritual Science can point to similar journeys an individual seeker can take to find anthroposophy through their particular discipline.

It is my fervent hope that, in the next era of this work, future Waldorf teachers-in-training will be able to receive their training, in part not only by going to education professionals, researchers and practitioners linked to the Pedagogical Section, but also by engaging in depth with the leaders of all the other Sections of the School of Spiritual Science. Part of the teachers' training would include spending time as a “neophyte” within each subject area of spirit-infused, world-serving knowledge represented in these Sections to “round themselves out” and be in on the latest spiritual-scientific discoveries, insights and world actions being worked on. Then they can become ‘good’ teachers, alert and ready to be “found” by the young people who are actively looking for them.

³⁵ Ibid.

³⁶ Ibid.

³⁷ *Auditorial Central Banking: Monetary Themes for the 21st Century*, Christopher Houghton Budd, 2005. (Search aeBookstore.com.)

³⁸ *Economics*, op. cit., Lecture 14.

³⁹ Rudolf Steiner, *Practical Advice to Teachers*, August-September, 1919, Stuttgart, Germany. www.waldorflibrary.org

It is thus appropriate that, when thinking anew about economics, education and the next generations of students, we recognize the long absence of a formal Economics Section, a quality already being striven for through the current activities of the Economics Conference of the Goetheanum. Since 2002, this standing conference has been working actively toward such a re-framed economics as an important responsibility and contribution both to the Anthroposophical Society and to the world at large. This sense of mission is not talked about overmuch, but can begin to be recognized as an essential part of the work at hand, giving added strength to all the other good work being done through the Society and the School of Spiritual Science.

Following on from the collaboration with the Pedagogical Section, were the other Sections generally (Agriculture, Medicine, Social Sciences, General Anthroposophy, Natural Sciences, Visual Arts, Literary Arts and Humanities, Pedagogy, Youth, Mathematics-Astronomy and the Performing Arts⁴⁰) to experience being further strengthened through collaboration with this economics together with financial literacy work, it could lead, through its “precision of insight” to an expansion of their capacities for their own work. A next step could then become the creation of experiences for teacher-trainees that show how their own Section-based professional disciplines and specialized research relates to spiritual science in appropriate ways that can be shared through the teachers with the new generations of students they are preparing to teach.

Summary and Conclusion

In closing, I return to the opening theme of truthening the financial realities of the Anthroposophical Society in the bright, shining light of the Christmas Conference of 1923. This involves seeing the uniqueness of the Christmas Conference as a prototype for new ways to structure groups, organizations and communities so that the community itself becomes a conscious, grounded and benign living organism.

The Christmas Conference as a Deed in the world: What made it so, and what will it take for others to realize for themselves what that unique Deed made possible, once it was accomplished in that historical moment? I suggested that one place to start is with economics. By examining and truthening the finances of the event/group/organization so that they align with what is trying to be born there, it becomes possible to take further steps.

Thus, when the “three financial calls” of the Christmas Conference – or their counterparts in other organizations – are earnestly taken up, these can awaken our will and strengthen our courage and initiative for the deeds ahead. I gave examples of people who responded to these three calls through (1) recognizing that the payment of dues to an organization one has joined and believes in is an obligation; (2) deciding to spend out capital itself and not just the interest earned from it is a way to fund research and other cultural projects that enlarge humanity's ability to live lives of dignity; and (3) creating opportunities for others beyond the organization to participate in its continued effectiveness can be done by funding initiatives of individuals in the organization who are engaged in serving others through the work they have come into the world to do.

Two core elements of the Christmas Conference provided the daily structure for participants' time together and demonstrated a deep respect for both the spiritual and the practical, sense-based aspects of the work being done. In each session, the Foundation Stone Meditation was always considered first as a way to bring members into an active inner quest for and commitment to self-knowledge. Then attention was shifted to the creation of the Statutes of the organization; those in attendance worked together with order and diligence to read out, examine, revise and discuss each item before agreeing to it. In addition to the daily meeting structure, evening lectures provided a greatly widened scope of world history when seen in the light of the spiritual scientific perspectives of anthroposophy. Eurythmy performances, plays and other artistic events had also been specially prepared to present to the Conference participants during this Christmas time. The whole human being, body, soul and spirit, was nourished while the work of creating this new community form was unfolding.

40 Goetheanum: kommunikation@goetheanum.ch.

We asked above and revisit the question again here: What made this Christmas Conference so unique, and what will it take for others to realize for themselves what that Deed made possible? To go more deeply into these two questions, I take my cues from another of my Economics Conference colleagues, Marc Desaulles, whose recent writings on this topic have helped me understand more clearly what is happening both spiritually and historically that influences the significance – and successful replicability – of this Deed. I will only offer a few highlights here and refer readers to the footnote reference below for further study.⁴¹ Marc states: “Rudolf Steiner worked incessantly to create a social organism whereby tensions can arise between the economic life, the life of rights, and the spiritual-cultural life, rather than between countries.” p. 141.

“The consequences of the new spiritual situation⁴² are also dramatic for individual souls... [To cross the threshold 'unripe'] means that [human beings] are not able to differentiate clearly between the world of the senses and that of the spirit. They are in danger of losing their sense of reality and inner coherence. It means nothing less than forgoing the ability to know the spiritual world, because an illusory world will take over. The anthroposophical movement has a specific role to play in this because it is the only movement that knows about this threshold, about this abyss that gapes at the frontier of the sensory world, about the Guardian who watches over it, and about his appeal to us to be cautious.” p. 142.

“These two worlds, or qualities, which are always in contact, never intermingle. The laws that apply on either side are not the same; they are mutually exclusive.” p. 148.

“Are we able to understand that the qualitative difference ... lies precisely in this change of attitude ... between our own search for the spiritual world and our active commitment to others in the sensory world, or even between the wish to 'get to know' (to be a student of) anthroposophy and the wish to 'be a representative' of the anthroposophical cause? For there, in our soul, we consciously experience the invisible threshold – between the sensory and the spiritual worlds, ...between the two qualities of membership – with its Guardian who (stands at the threshold and) admonishes us in all earnestness to adjust our behavior to the laws that apply on either side.” pp. 148-9.

“We move on from insight to active involvement, from a cosmos of wisdom (student or pupil) to a cosmos of love (representative taking initiative). This may be the most fundamental experience we have today; but it is so elusive that we have to learn to protect it, because it is not, and cannot become, an ordinary experience. The power of this initiative is so vibrant in us once it has taken hold of our soul that we can forever be nurtured by it.” p. 150.

“[The Christmas Conference] was a model gathering – free, wished for by both sides, between the initiative and what I would call the acceptance of this initiative by others, between those who took on responsibility and those who supported them, without either side claiming a position of power.” pp. 156-7.

“That model is the form created by Rudolf Steiner and the participants in the Christmas Conference of 1923/1924 as the Anthroposophical Society – a form that any group of people can strive to copy in order to appeal to the higher selves of its constituents rather than allow brute instincts to hold sway. People are better or worse depending on the structures they give themselves, and the quality of an organization depends less on the individual values of its constituents than on its organizational form.” p. 156.

“...Any union of active individuals anywhere in the world, as long as it is formed according to the example of the

41 Marc Desaulles, “The Evolving Body of the Anthroposophical Society”, in *The Anthroposophical Society: The Understanding and Continued Activity of the Christmas Conference*, Peter Selg & Marc Desaulles, Eds. SteinerBooks, 2018, op. cit., Chapter 6.

42 Ibid. Already by 1917, all of humanity crossed the threshold between the physical and the spiritual world. Many have been unconscious (and 'unripe') and don't understand what is happening. See Jurgen Smit's the Appendix 36 to *A History of the School of Spiritual Science, The First Class*, Johannes Kirsch, Temple Lodge Publishing, England 2006. Also 'Tasks, Seeds and Qualities', in *The Deed of Rudolf Steiner*, Christopher Houghton Budd (search aeBookstore.com).

Anthroposophical Society – i.e., around the active involvement of those who carry the initiative and represent the anthroposophical cause, as well as those who gather around and acknowledge that initiative because there they find what they are striving for – is such a group.” p. 159.

“This is no utopia. I am convinced that we can realize the impulse of the Christmas Conference of 1923 on the basis of such an image...” p. 160.

““The good spirit of the Goetheanum”⁴³ (which we can see as the Guardian of the threshold) manifests and can be perceived wherever anthroposophists are active in the world. Then we will be able to offer [it] fertile ground.” p. 161.

The above ideas represent for me the potential and the work ahead if we, as a re-born Society – including those who come after us – are able and willing to develop in such a way that, by 2123, i.e. one hundred years from now, we will be able to see this Anthroposophical Society not just approaching, but walking its *destiny path* in service to all for whom it has come into being.

43 Goetheanum: the double-domed building in Dornach, Switzerland, that has represented, in architectural form, the relationship between the spiritual world and the sensory world – and their threshold – within each individual human being and within any group that gathers to manifest the principles that were present at the 1923 Christmas Conference.