

Charity registration number 1108186 (England and Wales)

Company registration number 05181210

**EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of The Executive Committee	Dr Ana Ivasiuc Dr Alexandra Oanca Dr Hayal Akarsu (President) Dr Maarja Kaaristo (Treasurer) Dr Fabiola Mancinelli Dr Jonas Tinius (Secretary) Dr Panas Karampampas Dr Sultan Doughan	(Appointed 17 January 2025) (Appointed 17 January 2025) (Appointed 17 January 2025) (Appointed 17 January 2025) (Appointed 14 May 2025)
Treasurer	Dr Maarja Kaaristo	
Charity number	1108186	
Company number	05181210	
Principal address	RAI 50 Fitzroy Street London W1T 5BT	
Registered office	RAI 50 Fitzroy Street London W1T 5BT	
Independent examiner	William Roberts FCA Friend-James Limited 4th Floor Park Gate 161-163 Preston Road Brighton BN1 6AF	
Professional Administrator	NomadIT easa@nomadit.co.uk	

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

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EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Executive Committee present their report and accounts for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The Charity's Objects are: to promote education and research in social anthropology by improving understanding of world societies and encouraging professional communication and cooperation between anthropologists, especially in Europe.

The Executive Committee have paid due regard to the guidance on public benefit issued by the Charity Commission in deciding what activities the Charity should undertake.

Membership

The Association has four categories of membership:

- Founder members:- Those who attended the inaugural general assembly of the unincorporated association on 14 January 1989.
- Ordinary members:- Social anthropologists who have been admitted to membership by decision of the Trustees. Eligibility for Ordinary Membership is based on one of the following criteria: possession of a Masters degree (or equivalent) in social anthropology (or equivalent) from a European University, or possession of a teaching or research post in social anthropology.
- Honorary members:- Distinguished scholars selected by trustees.
- Student members:- Students on a Masters programme in social anthropology, in PhD programme in social anthropology, or a Masters and/or PhD programme in social sciences with focus on social anthropology.

The Executive Committee has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate and minimise its exposure.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

European Association of Social Anthropologists (EASA) publishes regular news updates on its website and via social media, and through three newsletters sent to members each year. Newsletters may be accessed online at <https://www.easaonline.org/newsletter/>.

A principal activity of EASA is to organise a major international conference every two years. The next conference will take place in Poznan, Poland in July 2026. In 2024, EASA held its AGM during the biennial conference in Barcelona on 25 July (both in person and online.)

EASA publishes an academic journal *Social Anthropology/Anthropologie Sociale* four times a year (regular issues with occasional special issues). The journal consists of original research articles and book reviews and more info can be found on its website: <https://easaonline.org/social-anthropology-anthropologie-sociale/>. This journal is now published diamond Open Access. EASA also publishes a book series. Both the journal and the book series are published on our behalf by Berghahn Books. The book series includes both edited volumes and monographs: <https://easaonline.org/book-series/>

EASA encourages and supports activities of more than fifty EASA networks devoted to specific aspects of anthropological research, practice and theory. These networks have an active programme of network meetings in the years between conferences. In 2024, additional funding was provided for networks. Information about EASA networks may be found at www.easaonline.org/networks/

EASA is a member of the World Council of Anthropological Associations (WCAA) and a sister association of the International Society for Ethnology and Folklore (SIEF). It is also an active member of EASSH (European Association of the Social Sciences and Humanities), ISE (Initiative for Science in Europe) and SAR (Scholars at Risk). Members of the EASA Executive are involved in addressing emerging issues, lobbying funding bodies and raising anthropology's profile amongst policymakers and funders, such as the European Union.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

EASA's income is generated primarily through annual membership subscriptions and through conference fees, as well as grants and income from publications. The administration of EASA is undertaken by a professional administration company called NomadIT. EASA itself employs no staff, and owns or rents no building. The trustees receive reimbursement only for travel and subsistence expenses to attend meetings.

In 2024, EASA Trustees held most of its executive meetings online using Zoom (one executive meeting was held in person on 22nd of July during the biennial conference). Everyday business was conducted online using RocketChat application.

EASA was founded in 1989, and is young compared to its two largest counterparts, the American Anthropological Association, and the Royal Anthropological Institute. EASA has no buildings, and no assets other than cash in bank accounts and reserves of £175,368 invested with the CCLA. The cash accounts would, at a minimum, cover the cost of one major conference, should it fail, and the cost of alternative administrative support should NomadIT no longer be available to administer the association. In 2024, the banks in which EASA held its cash were: The Co-operative Bank, Metro Bank, Triodos Bank and Charity Bank.

EASA seeks to manage its finances prudently, and has aimed to make a small annual surplus each year. It reinvests the remainder in supporting its members through subsidising conference attendance and grants to EASA networks. EASA subsidised member attendance at its 2024 conference by £24,587. EASA has made allowance for the loss of journal income of shifting to diamond Open Access. In 2024, the Exec also committed to a deficit budget (as in 2023), spending a proportion EASA's reserves on extending its financial support for networks; expenditure also includes social media communications of the organisation, and the overhaul of its website, to improve accessibility, communication, visuals and functionality.

Income from subscriptions and charitable activities of £610,783 has been recognised in the accounts. Expenditure of £584,985 relating to membership administration and charitable activities. Net gain on investments of £4,684 leaves a surplus of £30,482 for 2024.

Reserves available to carry forward at the 31 December 2024 amount to £499,418.

Plans for future periods

EASA continues to develop its social media profile as well as lobbying on behalf of the discipline, supporting those on precarious contracts and early career researchers. It is committed to minimising its carbon footprint, improving its biennial conference, sustaining the quality and accessibility of its publications, and supporting its member-led networks.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The Charity is a company limited by guarantee, and therefore governed by its memorandum and articles of association.

The legal and administrative information page forms part of the Executive Committee Report.

The Executive Committee are also the directors for the purpose of company law.

The trustees are known as the executive committee under the company's Articles. Under the requirements of the Memorandum and Articles of Association the members of the executive committee are elected by postal ballot of the members and may serve for a period of two years. The last election took place in July 2024.

The following members of the Executive Committee served as Trustees and Directors during 2024.

Dr Monica Heintz (Secretary)	(Resigned 17 January 2025)
Dr David Mills (Treasurer)	(Resigned 17 January 2025)
Dr Ana Ivasiuc	
Prof Roger Sansi	(Resigned 17 January 2025)
Prof Dominica Bryan	(Resigned 17 January 2025)
Dr Hege Leivestad	(Resigned 17 January 2025)
Dr Alexandra Oanca	
Dr Hayal Akarsu (President)	
Dr Maarja Kaaristo (Treasurer)	(Appointed 17 January 2025)
Dr Fabiola Mancinelli	(Appointed 17 January 2025)
Dr Jonas Tinius (Secretary)	(Appointed 17 January 2025)
Dr Panas Karampampas	(Appointed 17 January 2025)
Dr Sultan Doughan	(Appointed 14 May 2025)

Recruitment and appointment of trustees

Trustees may be elected for a second period of two years, up to a maximum of four years. The trustees may co-opt two further trustees of whom one should be the Secretary. The trustees can also appoint a Treasurer who may be appointed as Trustee. Trustees are required to be members of the Association. The Treasurer and Secretary may hold office up to a maximum of six years.

None of the Executive Committee has any beneficial interest in the company. All members of the Executive Committee are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity is organised so that the directors/trustees meet regularly to manage its affairs. The directors are members of the Executive Committee and responsible for any decision making, the administrators are responsible for the day to day transactions as well as the organisation of the EASA conference.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Funds held as custodian trustee

EASA is custodian trustee to Peace and Conflict Studies in Anthropology (PACSA). PACSA is a network of scholars and researchers studying peace and conflict from a range of anthropological perspectives.

EASA is custodian trustee to the fund used by the Network for Applied Anthropology (AAN), which seeks to open up the anthropological discipline.

In both cases EASA records transactions relating to each separately and accounts for the balances held at the end of each financial period, corroborated by PACSA and AAN. Both PACSA and AAN have similar aims to EASA in that they seek to open anthropology to a wider audience and draw scholars and researchers together from all over the world.

On behalf of the Executive Committee



.....
Dr Maarja Kaaristo (Treasurer)

Trustee

Dated: 25.09.2025

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Members of the Executive Committee, who are also the directors of European Association of Social Anthropologists for the purpose of company law, are responsible for preparing the Executive Committee Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Members of the Executive Committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Members of the Executive Committee are required to:

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

The Members of the Executive Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small company regime Section 419(2) of the Companies Act 2006.

Company law requires the Members of the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Members of the Executive Committee are required to:

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

The Members of the Executive Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Members of the Executive Committee are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE EXECUTIVE COMMITTEE OF EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

I report to the Members of the Executive Committee on my examination of the financial statements of European Association of Social Anthropologists (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Members of the Executive Committee of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

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

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



William Roberts FCA
Friend-James Limited
4th Floor Park Gate
161-163 Preston Road
Brighton
BN1 6AF

Dated: 26/09/2025

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Membership Subscriptions	2	153,794	75,178
Charitable activities	3	446,493	1,248
Investments	4	10,496	9,048
Other income	5	-	100
Total income		<u>610,783</u>	<u>85,574</u>
Expenditure on:			
Raising funds	6	73,393	44,869
Charitable activities	7	502,887	73,098
Total expenditure		<u>576,280</u>	<u>117,967</u>
Net gains/(losses) on investments	11	<u>4,684</u>	<u>15,265</u>
Net income/(expenditure)		39,187	(17,128)
Other recognised gains and losses:			
Other losses	13	<u>(8,705)</u>	<u>-</u>
Net movement in funds		30,482	(17,128)
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>468,936</u>	<u>486,064</u>
Fund balances at 31 December 2024		<u>499,418</u>	<u>468,936</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Investments	14		175,368		170,684
Current assets					
Debtors	15	4,379		3,916	
Cash at bank and in hand		354,499		343,356	
		<u>358,878</u>		<u>347,272</u>	
Creditors: amounts falling due within one year	16	<u>(17,894)</u>		<u>(49,020)</u>	
Net current assets			340,984		298,252
Total assets less current liabilities			516,352		468,936
Provisions for liabilities			(16,934)		-
Net assets			<u>499,418</u>		<u>468,936</u>
Income funds					
Unrestricted funds			499,418		468,936
			<u>499,418</u>		<u>468,936</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Members Of The Executive Committee on 25.09.2025



 Dr Maarja Kaaristo (Treasurer)
 Trustee

Company Registration No. 05181210

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

European Association of Social Anthropologists is a private company limited by guarantee incorporated in England and Wales. The registered office is RAI, 50 Fitzroy Street, London, W1T 5BT.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Members of the Executive Committee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Members of the Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Members of the Executive Committee in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Incoming resources from grants, membership subscriptions, conferences and workshops are accounted for as the charity earns the right to consideration by its performance. This could result in income from the bi-ennial conference being deferred until the conference takes place.

1.5 Resources expended

Expenditure is recognised on an accruals basis inclusive of any VAT. The specific policies are:

- Costs of generating funds comprise the costs associated with membership administration.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grant expenditure is recognised once an unconditional commitment to pay the grant has been communicated or the grant has been paid, whichever is the earlier. The charity has not made any grant commitments of more than one year.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the company.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.
- Support costs are those costs that assist the work of the charity towards achieving its charitable activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Provisions

Provisions are recognised when the Charity has a legal or constructive present obligation as a result of a past event, it is probable that the Charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.10 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period).

1.11 Funds

The funds of the charity are all unrestricted for charitable purposes.

2 Income from membership subscriptions

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	153,794	75,178

3 Charitable activities

	Conference income 2024 £	Publication income 2024 £	PACSA/AAN income 2024 £	Total 2024 £	Total 2023 £
Charitable activities income	394,314	2,408	1,643	398,365	1,248
Performance related grants	45,846	-	-	45,846	-
Summer school	2,282	-	-	2,282	-
	<u>442,442</u>	<u>2,408</u>	<u>1,643</u>	<u>446,493</u>	<u>1,248</u>

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	4,979	4,882
Interest receivable	5,517	4,166
	<u>10,496</u>	<u>9,048</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Profit on exchange	-	100
	<u>-</u>	<u>100</u>

6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Costs of generating voluntary income</u>		
Other fundraising costs - Membership administration	73,393	44,869
	<u>73,393</u>	<u>44,869</u>

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7

Charitable activities

	Conference	Publication	Other	Grants payable	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Conference administration costs	158,317	-	-	-	158,317	-
Other conference costs	272,075	-	-	-	272,075	(1,239)
Summer school	3,674	-	-	-	3,674	-
Publishing expenses	-	16,582	-	-	16,582	14,015
PACSA/AAN costs	-	-	148	-	148	507
	<u>434,066</u>	<u>16,582</u>	<u>148</u>	<u>-</u>	<u>450,796</u>	<u>13,283</u>
Grant funding of activities (see note 8)	-	-	-	25,268	25,268	40,988
Share of support costs (see note 9)	14,090	-	3,109	-	17,199	4,927
Share of governance costs (see note 9)	6,337	-	3,287	-	9,624	13,900
	<u>454,493</u>	<u>16,582</u>	<u>6,544</u>	<u>25,268</u>	<u>502,887</u>	<u>73,098</u>
Analysis by fund						
Unrestricted funds	<u>454,493</u>	<u>16,582</u>	<u>6,544</u>	<u>25,268</u>	<u>502,887</u>	<u>73,098</u>
For the year ended 31 December 2023						
Unrestricted funds	<u>(1,239)</u>	<u>14,015</u>	<u>19,334</u>	<u>40,988</u>		<u>73,098</u>
	<u>(1,239)</u>	<u>14,015</u>	<u>19,334</u>	<u>40,988</u>		<u>73,098</u>

8

Grants payable

	2024	2023
Grants to network associations	681	40,988
Grants to conference members	24,587	-
	<u>25,268</u>	<u>40,988</u>

Network grants are awarded in a non-conference year to the Association's Networks to support their members and activities. Application for the funding is made by the associated Network.

Conference grants are awarded to the Association's members to support their attendance at the biennial conference.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Other expenses	50	-	50	605	Other
Bank charges	14,090	-	14,090	1,510	Conference
Subscriptions/Affiliations	3,059	-	3,059	2,812	Other
Independent examination fee	-	800	800	800	Other
Accountancy	-	2,440	2,440	1,960	Other
Legal and professional	-	47	47	-	Other
Trustees expenses	-	3,435	3,435	4,984	Conference
Travel costs	-	2,902	2,902	6,156	Conference
	<u>17,199</u>	<u>9,624</u>	<u>26,823</u>	<u>18,827</u>	
Analysed between					
Charitable activities	<u>17,199</u>	<u>9,624</u>	<u>26,823</u>	<u>18,827</u>	

10 Members Of The Executive Committee

None of the Members of the Executive Committee (or any persons connected with them) received any remuneration during the year.
Travel costs amounting to £3,435 (2023- £4,984) were reimbursed on behalf of 6 (2023 - 9) members of the executive committee.

11 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>4,684</u>	<u>15,265</u>

12 Taxation

No provision has been made in the accounts for Corporation Tax as the company is a non-profit making organisation and a registered charity.

13 Other gains and losses

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Foreign exchange losses	<u>8,705</u>	<u>-</u>

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	170,684
Valuation changes	4,684
	<u>175,368</u>
At 31 December 2024	175,368
Carrying amount	
At 31 December 2024	175,368
	<u><u>170,684</u></u>
At 31 December 2023	<u><u>170,684</u></u>

Fixed asset investments revalued

Fixed asset investments are included at fair value, quoted market price. The historical cost of the fixed asset investments being £166,330.

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	290	433
Other debtors	4,089	3,483
	<u>4,379</u>	<u>3,916</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	17,894	49,020

Creditors includes funds held by EASA as custodian trustee:

- PACSA/APeCS balance held of £975 (2023 - £2,015)
- AAN balance held of £10,727 (2023 - £11,627).

17 Provisions for liabilities

	2024 £	2023 £
Carbon Offsetting	16,934	-

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

			(Continued)
17	Provisions for liabilities	2024	2023

Movements on provisions:

Carbon
Offsetting
£

Additional provisions in the year 16,934

To mitigate the environmental cost of delegates travelling to Barcelona for the biennial conference, the charity has committed £16,934 of charitable funds to carbon offsetting. The payment will be made in 2025.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of membership subscriptions and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	468,936	610,783	(576,280)	(4,021)	499,418
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	486,064	85,574	(117,967)	15,265	468,936
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Related party transactions

There have been no related party transactions in the reporting period that require disclosure except expenses paid to members of the executive committee as detailed in Note 9.

20 Employees

The average monthly numbers of persons (including directors) employed by the company during the year was 0 (2023 - 0).