

Charity registration number 1108186

Company registration number 05181210 (England and Wales)

**EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of The Executive Committee	Dr Monica Heintz (Secretary) Dr David Mills (Treasurer) Dr Ana Ivasuic (President) Prof R Sansi Prof D Bryan Dr Hege Hoyer Leivestad Dr A Oanca	(Appointed 6 February 2023) (Appointed 6 February 2023) (Appointed 6 February 2023) (Appointed 6 February 2023) (Appointed 6 February 2023) (Appointed 6 February 2023)
Treasurer	Dr David Mills	
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 2022

The Executive Committee present their report and accounts for the year ended 31 December 2022.

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 exposure to the major risks.

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. During 2022, EASA held a fully hybrid conference in Belfast from July 26-29. 900 people came to the conference in Belfast and another 820 joined online. The conference was supported by generous grants from Visit Belfast and Wenner Gren.

EASA publishes Social Anthropology/Anthropologie Sociale four times a year with occasional special issues. The journal consists of original research articles and book reviews: <http://www.easaonline.org/journal.shtml>. This is now published as a platinum Open Access journal, open to all to read.

EASA also publishes a book series. Both the journal and the book series are now produced on our behalf by Berghahn Books, a small independent publisher. The book series includes edited collections and monographs: <http://www.easaonline.org/bookseries.shtml>.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

EXECUTIVE COMMITTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

EASA encourages and supports activities of more than forty networks devoted to specific aspects of anthropological research, practice and theory. These have an active programme of meetings in the years between conferences. 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 lobbying funding bodies and raising anthropology's profile within scholarly research funding programmes, such as those sponsored by the European Union.

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 2022, EASA Trustees held most executive meetings online using Zoom, with the exception of an f2f meeting in Belfast. Everyday business was conducted online using Slack.

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 £166,329 invested with the CCLA in April 2022. 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 2022, 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 aims 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 2022 conference by more than £20,000. It has made allowance for a drop in income from its journal in 2022 as a result of the transfer to a fully Open Access publication model.

Income from subscriptions and charitable activities of £459,199 has been recognised in the accounts. Expenditure of £441,445 relating to membership administration, charitable activities and investment losses leaves a surplus of £17,754 to add to the reserves. Reserves available to carry forward at the 31 December 2022 amount to £486,064.

Plans for future periods

EASA continues to develop its website and social media presence, 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 2022

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, who are also the directors for the purpose of company law, and who served during the year were as below. It should be noted that scheduled elections take place every two years, the last election taking place in February 2023.

The members of the Executive Committee were:

Dr Monica Heintz (Secretary)	
Dr Mariya Ivancheva	(Resigned 6 February 2023)
Dr David Mills (Treasurer)	
Professor Chandana Mathur	(Resigned 6 February 2023)
Professor Cris Shore	(Resigned 6 February 2023)
Professor Sharon Macdonald	(Resigned 6 February 2023)
Dr Fiona Murphy	(Resigned 6 February 2023)
Dr Chowra Makaremi	(Resigned 6 February 2023)
Dr Ana Ivasuic (President)	(Appointed 6 February 2023)
Prof R Sansi	(Appointed 6 February 2023)
Prof D Bryan	(Appointed 6 February 2023)
Dr Hege Hoyer Leivestad	(Appointed 6 February 2023)
Dr A Oanca	(Appointed 6 February 2023)

Recruitment and appointment of trustees

The trustees, who are also directors for the purpose of company law 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. They 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 a 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 2022*

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 (APPLY), 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 APPLY. Both PACSA and APPLY 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 David Mills (Treasurer)

Trustee

Dated:

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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 2022.

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 (the 2006 Act).

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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 2006 Act; or
- 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 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

William Roberts FCA

Chartered Accountant

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

Dated:

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Membership subscriptions	2	115,806	71,904
Charitable activities	3	337,642	41,464
Investments	4	5,141	418
Other income	5	610	-
Total income		<u>459,199</u>	<u>113,786</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>51,087</u>	<u>49,460</u>
Charitable activities	7	<u>379,447</u>	<u>48,611</u>
Total expenditure		<u>430,534</u>	<u>98,071</u>
Net gains/(losses) on investments	11	<u>(10,911)</u>	<u>-</u>
Net movement in funds		17,754	15,715
Fund balances at 1 January 2022		<u>468,310</u>	<u>452,595</u>
Fund balances at 31 December 2022		<u><u>486,064</u></u>	<u><u>468,310</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Investments	13		155,419		-
Current assets					
Debtors	15	1,792		52,763	
Cash at bank and in hand		360,029		430,443	
		<u>361,821</u>		<u>483,206</u>	
Creditors: amounts falling due within one year	16	<u>(31,176)</u>		<u>(14,896)</u>	
Net current assets			330,645		468,310
Total assets less current liabilities			<u>486,064</u>		<u>468,310</u>
Income funds					
Unrestricted funds			486,064		468,310
			<u>486,064</u>		<u>468,310</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 2022.

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

.....
Dr David Mills (Treasurer)
Trustee

Company Registration No. 05181210

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

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 2022

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 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).

1.10 Funds

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

2 Membership subscriptions

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Membership fees	115,806	71,904

3 Charitable activities

	Conference income	Publication income	PACSA/ APPLIED income	Total 2022	Total 2021
	2022	2022	2022		
	£	£	£	£	£
Charitable activities income	252,430	1,071	14,496	267,997	41,464
Performance related grants	69,645	-	-	69,645	-
	<u>322,075</u>	<u>1,071</u>	<u>14,496</u>	<u>337,642</u>	<u>41,464</u>

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Income from listed investments	3,972	-
Interest receivable	1,169	418
	<u>5,141</u>	<u>418</u>

5 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Gain on exchange	610	-
	<u>610</u>	<u>-</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Costs of generating voluntary income</u>		
Other fundraising costs - Membership administration	51,087	49,460
	<u>51,087</u>	<u>49,460</u>

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7

Charitable activities	Conference	Publication	Other	Grants payable	Total	Total
	2022	2022	2022	2022	2022	2021
	£	£	£	£	£	£
Conference administration costs	142,031	-	-	-	142,031	-
Other conference costs	172,412	-	-	-	172,412	-
Publishing expenses	-	9,243	-	-	9,243	6,136
Translation costs	-	1,740	-	-	1,740	4,320
PACSA / APPLIED costs	-	-	14,694	-	14,694	7,743
	<u>314,443</u>	<u>10,983</u>	<u>14,694</u>	<u>-</u>	<u>340,120</u>	<u>18,199</u>
Grant funding of activities (see note 8)	-	-	-	20,221	20,221	10,098
Share of support costs (see note 9)	4,954	-	8,616	-	13,570	17,864
Share of governance costs (see note 9)	-	-	5,536	-	5,536	2,450
	<u>319,397</u>	<u>10,983</u>	<u>28,846</u>	<u>20,221</u>	<u>379,447</u>	<u>48,611</u>
Analysis by fund						
Unrestricted funds	<u>319,397</u>	<u>10,983</u>	<u>28,846</u>	<u>20,221</u>	<u>379,447</u>	<u>48,611</u>
For the year ended 31 December 2021						
Unrestricted funds	-	10,456	28,057	10,098		48,611
	<u>-</u>	<u>10,456</u>	<u>28,057</u>	<u>10,098</u>		<u>48,611</u>

8 Grants payable

	2022	2021
Grants to institutions	-	2,340
Grants to individuals	20,221	7,758
	<u>20,221</u>	<u>10,098</u>

Grants payable

For the year to 31 December 2022 grants were awarded to 10 (2021 - 20) individuals to support their attendance at associated network events and 0 (2021 - 4) network associations.

For the year to 31 December 2022 grants were awarded to 62 (2021 - 0) individuals to support their attendance at the biennial 2022 conference.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Grants payable

(Continued)

9 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Other expenses	6,589	-	6,589	3,683	
Bank charges	6,981	-	6,981	1,281	Conference £4,954, Other £2,027
Loss on exchange	-	-	-	12,900	
Trustees expenses	-	2,080	2,080	50	Governance
Accountancy and examination fee	-	3,456	3,456	2,400	Governance
	<u>13,570</u>	<u>5,536</u>	<u>19,106</u>	<u>20,314</u>	
Analysed between					
Charitable activities	<u>13,570</u>	<u>5,536</u>	<u>19,106</u>	<u>20,314</u>	

Governance costs includes payment in respect of the independent examination fee £800 (2021 - £800) and payment in respect of accountancy services £2,656 (2021 - £1,600).

Other expenses includes payments to affiliated organisations £5,587 (2021 - £2,688).

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 £2,080 (2021- £50) were reimbursed on behalf of 8 (2021 - 1) members of the executive committee.

11 Net gains/(losses) on investments

	Unrestricted funds	Total
	2022 £	2021 £
Revaluation of investments	<u>(10,911)</u>	<u>-</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.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	-
Additions	166,330
Valuation changes	(10,911)
	<hr/>
At 31 December 2022	155,419
	<hr/>
Carrying amount	
At 31 December 2022	155,419
	<hr/> <hr/>
At 31 December 2021	-
	<hr/> <hr/>

14 Financial instruments	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	155,419	-
	<hr/> <hr/>	<hr/> <hr/>

15 Debtors	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	241	-
Other debtors	1,551	52,763
	<hr/>	<hr/>
	1,792	52,763
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year	2022 £	2021 £
Other creditors	31,176	14,896
	<hr/> <hr/>	<hr/> <hr/>

Creditors includes funds held by EASA as custodian trustee:
 - PACSA balance held of £2,015 (2021 - £2,015)
 - APPLY balance held of £13,875 (2021 - £7,943).

17 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.

EUROPEAN ASSOCIATION OF SOCIAL ANTHROPOLOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Employees

The average monthly numbers of persons (including directors) employed by the company during the year was 0 (2021 - 0).